

ORANGUTAN FOUNDATION

England & Wales · Charity number 1095660

Details

Other names	THE ORANGUTAN FOUNDATION UK
Status	Registered
Legal form	Charitable company
Company number	04624177
Registered	2003-01-28
Register	View on the Charity Commission register

Contact

Address	7 Kent Terrace London NW1 4RP
Phone	02077242912
Email	info@orangutan.org.uk
Website	www.orangutan.org.uk

Activities

Objects: A) TO PROMOTE FOR THE PUBLIC BENEFIT THE PRESERVATION OF NON-HUMAN PRIMATES IN THEIR NATURAL HABITAT, TO PROMOTE THEIR LONG-TERM WELFARE IN ALL PARTS OF THE WORLD AND TO PROTECT THEM FROM EXTINCTION.B) TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN THE STUDY, PRESERVATION AND PROTECTION FROM EXTINCTION OF NON-HUMAN PRIMATES.

Activities: Preservation of orangutans and other primates and their habitats

Classification

- **How:** Makes Grants To Individuals
- **What:** Education/training, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ASIA, EUROPE AND UK
- Indonesia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£654,066	£703,691	£2,230,083	3
2023-12-31	£805,770	£709,124	£2,279,708	3
2022-12-31	£1,514,290	£552,510	£2,183,062	3
2021-12-31	£679,058	£516,787	£1,221,282	3
2020-12-31	£628,587	£443,642	£1,059,012	3

Trustees

Name	Role	Appointed
ASHLEY LEIMAN OBE	Chair	
Catherine Mary Smith		2026-03-26
Dr JACK O'NEIL RIELEY		
Guy Sanders		2018-04-19
IAN REDMOND OBE		
RICHARD ROBINOW		2018-08-02
Rina Setyawati		2025-11-17
Sir Richard Hugh Turton Gozney		2014-04-01

Linked charities

- THE ORANGUTAN FOUNDATION (1095660-1)

Accounts

Annual Report and Financial Statements

For the year ended 31 December 2024

Orangutan Foundation

Company Number: 4624177

Charity number: 1095660

CONTENTS

	Page
Reference and Administrative Details	2
Trustees' report	3 – 12
Independent Examiner's report	13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17-26

Orangutan Foundation

Reference and Administrative Details

Trustees:	Sir Richard Gozney Ashley Leiman OBE (Chair & Director) Ian Redmond OBE Dr Jack Rieley Richard Robinow Guy Sanders (Treasurer)
Key Management Personnel:	John Robertson (Director of Indonesian Programmes)
Principal address & Registered Office:	7 Kent Terrace London NW1 4RP
Registered company number:	4624177
Registered Charity number:	1095660
Independent auditor:	Blue Spire Ltd Cawley Priory South Pallant Chichester PO19 1SY
Bankers:	Lloyds Bank Plc 185 Baker Street London NW1 6XB

Orangutan Foundation

Trustees' Report

The Trustees present their Annual Report and Accounts for the year ended 31 December 2024.

Objects and Activities

The objects of the Orangutan Foundation are:

- to promote for the public benefit, the preservation of non-human primates in their natural habitat, to promote their long-term welfare in all parts of the world and to protect them from extinction;
- to advance education for the public benefit in the study, preservation, and protection from extinction of non-human primates.

Public Benefit

All Trustees give their time voluntarily and receive no benefit with the exception of fair rent as set out in Note 5.

Details of the work undertaken by the Orangutan Foundation in 2024, as set out in this report, satisfies the public benefit requirements for Charities engaged in animal welfare, promoting the environment and the advancement of education. The Charity's Trustees have thus complied with the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

Structure, Governance and Management

Orangutan Foundation is a charity established as a Company Limited by Guarantee (No 4624177). The company is registered with the Charity Commission (No 1095660), is governed by a Memorandum and Articles of Association and was incorporated in December 2002. The Foundation provides funds to fulfil its objectives, to its Indonesia Country Office, which is registered as a foreign non-governmental organisation (NGO).

Originally, the Orangutan Foundation ("the Foundation") was established as a Charity under a trust deed approved by the Charity Commission (No 1095660-1) in 1994. The objects of the original Charity were to promote the preservation of wild orangutans and to advance education to preserve and protect the species from extinction. As the Foundation evolved, it became necessary to widen its activities. A uniting direction was given by the Charity Commissioners in October 2003 'linking' the two Charities together. This means that whilst both Charities remain separate legal entities, there is no requirement for separate financial statements or annual returns.

The governance of the Charity is vested in a Board of Trustees, which meets on at least two occasions each year. The Board will continue to endeavour to widen its skills base and recruit trustees with relevant experience. New trustees receive induction training and are briefed on developments in charity law and financial matters, as appropriate. Details of the trustees, all of whom served for the whole period, are shown on page 2 of this report.

Day-to-day management of the Charity's affairs is the responsibility of the Director, who is also a Trustee, assisted by a small number of employed staff.

Orangutan Foundation

Trustees' Report

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The Trustees are satisfied that major risks to which the Charity is exposed have been discussed and systems have been put in place to mitigate those risks. The principal risks identified by the Trustees are as follows:

- Challenges raising funds to enable continued support of field operations, due to the current financial climate.
- Loss or incapacitation of key staff
- Depreciation of sterling, especially relative to the US dollar, as a result of global economic factors, increasing operating costs of the Country Office in Indonesia.
- Regulatory changes in Indonesia affecting the continued ability of the Foundation to continue to operate as it does currently.

2024 Activities and Achievements

The Orangutan Foundation offers its appreciation to all grant giving bodies, donors and supporters without whom it would not be able to support the essential conservation work in Indonesian Borneo, which is carried out by the Foundation's Indonesia Country Office.

The Indonesia Country Office activities

Notable achievements of the Foundation's Indonesia Country Office during the year include:

Lamandau Wildlife Reserve, Central Kalimantan, Indonesian Borneo.

The reserve and adjoining buffer zone forests cover over 200,000 acres (80,937 hectares) and was established as a release site for orangutans. The Foundation collaborates with the government's conservation agency BKSDA in protecting the reserve and its orangutan population.

Habitat protection

- Nine guard posts were operated during the year, from which twice monthly routine patrols were launched to monitor the surrounding forest for illegal activities. All findings were mapped using GPS with SMART Patrol software. 158 records were made of illegal activities and key species covering 3,361 km of patrol routes. The results were reported to BKSDA for joint follow-up patrols. Nine joint patrols were conducted with BKSDA during the year to prevent illegal logging and encroachment, as well as five investigative missions to collect information on encroachment.
- The patrol staff (16 locally recruited rangers) also played a crucial role in the early detection and extinguishing of bush fires. They helped to detect and extinguish seven bush fire incidents, in collaboration with related government agency staff. One ground verification check was made in response to hotspot data detected from satellite imagery.

Orangutan Foundation

Trustees' Report

- In addition to ground monitoring, aerial monitoring was conducted using drones and a Geographic Information System (GIS) to analyse satellite imagery. GIS analyses were used to determine the locations of illegal activities and to plot the extent of wildfires using SMART Patrol coordinates. Aerial monitoring activities were conducted in collaboration with the conservation agency BKSDA to assist with conservation management planning. All drone pilots were certified and registered with the related aviation authorities.

Orangutan rescues and post-release monitoring

- Five orangutan release camps were operated as part of the post-release monitoring programme. Foundation staff monitored the presence of 48 orangutans regularly during the year in the forest around the camps, one of whom (Labetty) gave birth during 2024.
- The health of all released orangutans still under observation was monitored by camp staff, whilst monthly and on-call health checks were made by the Foundation's two veterinary doctors, especially for the infants in soft-release.
- One orangutan in the soft-release programme (Boy) was released into the forest in the reserve.

Biodiversity monitoring

- Monitoring tree phenology was conducted monthly at each camp at 2 plots and 1 transect.
- Monitoring of tarsier presence and proboscis monkey abundance were each conducted once, whilst a network of 12 camera traps recorded 30 rare species.

Habitat restoration

- Four nurseries were maintained to support the habitat restoration programme, where wild seedlings from seven species that had been collected by local villagers were maintained and nurtured for 6-9 months before planting out.
- To restore degraded habitat and increase the carrying capacity of the Reserve, 46,500 wild seedlings were planted out at the beginning of the rainy season at four locations covering 44.4 ha of degraded land and 29.8 ha under natural succession with enrichment planting. To maximise their survival, maintenance work was carried out on each seedling at intervals of about 3, 12, and 24 months since planting out. The total area maintained in 2024 was 246 ha (including seedlings planting out in previous two years). The collection of wild seedlings, planting out, and after-planting maintenance was carried out together with 40 planters from local communities.

Tanjung Puting National Park, Central Kalimantan, Indonesian Borneo

The Foundation collaborates with the park management BTNTP to protect the park and conduct research to support conservation management planning and promotion.

Habitat protection

- The Foundation operated two guard posts on the western side of the park, which are strategically located to control the main river access points into the core zone, and from which both weekly river and land forest monitoring patrols were carried out together with BTNTP staff. The weekly patrols use SMART Patrol software with handheld GPS units, with the data being processed in the GIS and shared with BTNTP. A total of 48 monitoring patrols were conducted with BTNTP during 2024, covering 945 km, recording 70

Orangutan Foundation

Trustees' Report

encounters with illegal activities or key species. All incidents of illegal activities were reported to BTNTP Head of Resort.

- An additional 14 joint monitoring patrols were conducted with BTNTP staff in the northern and western sectors of the park that were subject to ongoing threats.

Research and education

- The Foundation continued to operate an international Tropical Forest Research Station at Pondok Ambung in the northern sector of the park.
- The camera-trapping programme in the park continued, with 10 camera traps operated in five 1 x 1 km grids in the Pondok Ambung area, recording 28 species, including video footage of a clouded leopard family.
- 60 night-time surveys of Bornean Tarsier and Slow Loris (nocturnal primates) were conducted, as well as one dawn and dusk survey of Proboscis Monkeys, and one night-time river survey of False Gharial *Tomistoma* (crocodilian) along a cumulative 19.6 km stretch of river.
- Vegetation monitoring and growth development was conducted in 20 sample plots within two permanent sampling blocks with 137-198 individual trees comprising 40-60 species whilst tree phenology was recorded monthly for 106 flowering or fruiting trees from 25 species.
- A socialisation visit promoting protection of the park was made to a local village.
- A booklet on waterbird biodiversity in the park was produced together with the park agency.
- The Information Centre in the park operated by the Foundation with a local guide, received 3,366 visitors from 54 different countries during the year.

Forests outside conservation areas, western Central Kalimantan, Indonesian Borneo

This is a joint initiative with Yayasan (the Foundation's local partner NGO), to conserve populations of the critically endangered Bornean Orangutan and other wildlife that survive in forests outside conservation areas, where the majority of orangutans and their habitats are found.

- During 2024, surveys were conducted in five locations along strip transects covering 49,975 ha (123,491 acres) of remaining forest cover. All results were provided to BKSDA and contribute to the province-wide inventory being compiled by the Ministry of Forestry.
- Forest monitoring patrols in the buffer zone forests around the Lamandau WR, under the responsibility of two districts' FMUs, were conducted to protect these forests from illegal logging, encroachment, and outbreaks of wildfires.
- One training workshop, two workshops to share and promote best practice guidelines for managing orangutan population in concessions, as well as one comparative study for implementing best practice, were conducted for concessionaires and related government agencies with participants from 23 organisations.
- Socialisation activities to promote mitigation of human-orangutan conflicts for villagers around forest areas were conducted at five locations.

Orangutan Foundation

Trustees' Report

Public awareness, research, and co-ordination

- The field teams provide regular video clips, photographic documentation and news updates that are used on the Foundation's social media platforms both in Indonesia and the UK.
- Four research grants of £500 each were awarded to Indonesian students to conduct fieldwork in tropical ecology. This long-term programme aims to support the development of future conservation leaders and practitioners.
- Regular meetings for presenting work plans and co-ordinating activities were held with officials from the Ministry of Forestry, local government agencies, NGOs, and other stakeholders.

UK office activities

- Big Green Match Fund raised over £14,500 towards protecting biodiversity.
- Sponsor an Acre campaign helped to protect 8,398 acres of rainforest.
- Finance Manager, Coreen Reilly was delighted to attend the Discworld Convention in Birmingham to celebrate the life and work of Sir Terry Pratchett. The Foundation is grateful to the Discworld Convention for a donation of £8,000.
- Founder and Director, Ashley Leiman, undertook four trips to Indonesia to visit programmes and support staff in the field as well as attend meetings with government.
- The Big Give Christmas Challenge raised nearly £34,000 to help mitigate human-orangutan conflict.
- All social media platforms have seen an increase in followers and average reach. Currently in use are Instagram, Facebook, LinkedIn, TikTok, and YouTube. Instagram has our largest supporter base with 40.7k followers and has seen an 198% average increase in reach from 2023 to 2024. Our Facebook following has increased to 24,000 followers, with a 194% average increase in reach from 2023 to 2024. Our LinkedIn now has 3,550 followers. We have developed a strategy to increase interaction and comments on our videos and have begun creating captivating thumbnails as these videos have more views on average. Our TikTok presence was established in October 2024 and currently has 181 followers. In 2025, we will continue to collect monthly analytic data to inform our approach and increase engagement.

Staff and volunteers

- Zoe Bizicki joined in August 2024 as Communication and Operations Officer
- Coreen Reilly continues in the position of Finance Manager.

Orangutan Foundation

Trustees' Report

The Foundation achieved all its main aims for 2024 except the construction of a new guard post which is scheduled to be completed in April 2025.

Aims for 2025

We have set ourselves the following challenges for 2025:

- Initiate a multi-stakeholder resolution of encroachment in the Lamandau Wildlife Reserve through community dialogue and awareness raising, supporting sustainable community development, a management plan for a special use zone, and community participation in habitat restoration.
- Increase collaboration with government conservation agencies to increase the protection of orangutans and their habitats in the Lamandau Wildlife Reserve and Tanjung Puting National Park through forest monitoring by joint ground patrol teams.
- Support the protection of orangutans and their habitats through the operation of eleven guard posts, five post-release monitoring camps, a research station, and a visitor information centre, as well as by remote sensing of forest habitats using drones and GIS technology.
- Increase protection of the Lamandau Wildlife Reserve through new guard post and forest monitoring patrols in the southern sector becoming operational.
- Continue the Forest Restoration Programme in the Lamandau Wildlife Reserve through nurturing and then planting out wild seedlings to restore 30 ha of degraded orangutan habitat at three locations.
- Monitor overall changes in forest cover of the Lamandau Wildlife Reserve through GIS analysis of satellite imagery, supplemented with aerial photography by drones.
- Collaborate with industrial concessionaires, Yayasan and BKSDA to support orangutan conservation efforts in forests outside conservation areas, covering more than 1 million hectares of prime orangutan habitats, based on surveys in each concession.
- Engage with industrial plantation holders and government agencies to prevent and mitigate human-wildlife conflicts within and around their concessions.
- Continue a study of Tarsier at Pondok Ambung Tropical Forest Research Station, and surveys of Proboscis monkeys and False Gharial along the Sekonyer River, as well as monitoring rare terrestrial species by remote camera traps.
- Facilitate Indonesian research students to conduct ecological field research based at Pondok Ambung Research Station and the Lamandau Wildlife Reserve.
- Support local capacity building through training programmes awareness raising events.
- Continue a fundraising drive to boost membership and donations.
- Continue to raise awareness of the Foundation's work through social media outreach.
- Increase educational awareness around conservation in the UK by giving presentations and providing materials to schools.

Orangutan Foundation

Trustees' Report

Financial Review for the year ended 31 December 2024

The Statement of Financial Activities is set out on page 14 of the financial statements. A summary of the financial results is set out below.

Income

Total income for 2024 amounted to £654k (2023: £806k). Income from donations and legacies, including membership subscriptions, amounted to £536k (2023: £716k). Income from charitable activities amounted to £53k (2023: £57k). Income from interest was £65k (2023: £33k)

Expenditure

Expenditure totalled £704k (2023: £709k). Expenditure on raising funds related to cost on fundraising and publicity and amounted to £56k (2023: £44k). Expenditure on supporting activities in the field amounted to £549k (2023: £581k). Education costs were £4k (2023: £3k). Governance and support costs were £95k (2023: £81k).

The net result for the year was a decrease in funds of £50k (2023: £97k increase in funds).

Designated Funds

Since 2019, the Foundation has been beneficiary to several significant legacies that have helped to create a favourable financial position. As such, the Board of Trustees have decided to designate funds to enhance the sustainability of our work in Indonesia.

In 2020, the Foundation launched the Landscape Conservation Programme (LCP), a programme for the conservation of critically endangered apes outside conservation areas, where the majority of orangutans are found. This complements an ongoing collaboration started in 2017. The trustees believe that this programme is in accordance with the Foundation's long-term strategy and as such designated £150,000 to support its establishment and growth. As at December 31st 2024, a total of £105,937 of designated funds has been spent.

As such, total designated funds of £44,063 are carried over into 2025.

Orangutan Foundation operates in Indonesia under a Memorandum of Understanding (MoU) with the Indonesian Ministry of Environment and Forestry (MOEF). The MoU sets out work plans on how the Foundation and MOEF will work together cooperatively to support the conservation of orangutans and their habitats in a sustainable manner. The previous MoU, covering the period 2021-2024, came to an end in May 2024 however, due to general elections and a change of government in Indonesia, the implementation of a new MoU was delayed. A new MoU with a target of US\$1,500,000 funding from the Foundation over 3 years for the implementation of work plan activities was signed on 23rd May 2025 and the Trustees will make a decision on designating funding in future accounts to ensure these activities can be funded.

Orangutan Foundation

Trustees' Report

Reserves policy

The Trustees believe that it is essential that the Foundation maintains sufficient reserves to allow it to continue its work through difficult economic times, to allow flexibility for cash flow requirements in respect of committed programmes, as well as providing resources in the event of any significant and unexpected expenditure.

The Trustees have set a target of twelve months' expected expenditure as a prudent minimum level of free reserves. This takes into account the need to have a responsible level of cover for our long-term programmes, facilities and staff – which include 11 guard posts, 5 orangutan reintroduction and monitoring camps, 6 infant orangutans under soft-release process, 4 forest restoration sites, 1 research station and a Country Office with 65 fulltime staff, and the responsibility to implement work programmes that have been agreed under an MoU with the central government.

Free reserves as at 31 December 2024 amounted to £2,168k (2023: £2,203k) which are available to fund ongoing operations. This exceeds the minimum reserves target set by the Trustees. However, the Trustees, in addition to ensuring that the Foundation can meet its immediate obligations, also need to take into account the long-term nature of conservation and need to be confident that any programmes run by the Foundation can be sustained in the long term. Accordingly, the Trustees believe it prudent, at a time of rising global costs, to use current reserves to invest in and ensure the sustainability of existing programmes rather than initiate any new programmes at this time that may not be able to be supported with future income. Additionally, a new 3 year MOU with the Ministry of Environment and Forestry (MOEF) in Indonesia covering the period 2025 – 2028 was signed on 23rd May 2025 and the Trustees are mindful of the need for funding to be available to implement the activities agreed within this new MOU.

The trustees will review this policy on an annual basis.

The net assets of the Orangutan Foundation as at 31 December 2024 amounted to £2,230k (2023: £2,280k), £18k are restricted funds (2023: nil), £44k is designated funds (2023: £77k) and £2,168k (2023: £2,203k) is unrestricted funds.

The financial outlook

Although noting a 19% reduction in income from 2023, the Foundation continues to benefit from a healthy cash balance, in part due to several significant legacies received in the last few years. The Trustees are aware and have discussed the ad hoc nature of legacy income and the need to diversify to ensure more regular, stable income sources.

The Foundation continues to invest in equipment and infrastructure in the field while funds are available.

In 2024, the Trustees engaged a consultant to undertake a strategy and succession review to look at the future of the Foundation over the next 5-10 years and plan for the eventual succession of the current Director. Given that the current Director works pro bono, the Trustees are mindful that there will be increased costs in remuneration for a replacement Director in future years.

Orangutan Foundation

Trustees' Report

The Trustees believe the current amount of reserves prudent to ensure the Foundation is able to support conservation work in the field long term.

We continue to have a sufficient cash balance, which at the end of the year was £2,152k (2023: £2,093k), to meet forecast expenditure in 2025.

Owing to the current cash balance, the Trustees have agreed an investment strategy whereby funds surplus to operational requirement and excluding set reserves, can be invested in fixed term deposit accounts with well established banks achieving a FICS rating of A in order to generate additional income from interest. The Trustees are aware of their obligation to consider social, environmental and ethical factors with respect to their selection of investments and are satisfied that they are taking a responsible approach. The Trustees will also ensure that any investments made are within the scope of Orangutan Foundation's governing document.

Policy for remuneration of key management

The Charity is managed, on a pro-bono basis by its Director Ashley Leiman, who is also a Trustee. Remuneration for other key management personnel is set with reference to an individual's skills and performance with reference to current market rates. A review of remuneration is undertaken on an annual basis and changes implemented with effect from 1 January each year.

Related parties

Details of transactions with related parties are given in note 5 to the financial statements'.

Statement of Trustees' responsibility in relation to the financial statements

The Charity Trustees (who are also the directors of the Orangutan Foundation Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Orangutan Foundation

Trustees' Report

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Orangutan Foundation website (www.orangutan.org.uk). Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner

Blue Spire Limited was appointed to act as independent examiner for the Foundation in 2024.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on 11th June 2025 and signed on their behalf by:



Ashley Leiman OBE, Director and Trustee

Independent Examiner's report to the Trustees of Orangutan Foundation

Independent Examiner's Report to the Trustees of Orangutan Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024 which are set out on pages 14 to 26.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.


Geoffrey Frost BSc(Hons) FCA

For and on behalf of:

Blue Spire Limited
Chartered Accountants
Cawley Priory
South Pallant
Chichester
PO19 1SY

Date: 14 July 2025

Orangutan Foundation

Statement of Financial Activities For the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023
INCOME					
Income from grants, donations and legacies		463,463	72,651	536,114	715,938
Income from charitable activities		14,743	38,249	52,992	57,155
Investment income		64,960	-	64,960	32,677
TOTAL INCOME	2	543,166	110,900	654,066	805,770
EXPENDITURE					
Expenditure on raising funds		56,698	-	56,698	43,783
Expenditure on charitable activities					
· Activities in the field		456,038	92,540	548,578	580,866
· Education - newsletter costs		3,692	-	3,692	3,252
Governance and support costs		94,613	110	94,723	81,223
TOTAL EXPENDITURE	3	611,041	92,650	703,691	709,124
NET INCOME / (EXPENDITURE) FOR THE YEAR		(67,875)	18,250	(49,625)	96,646
FUND BALANCES BROUGHT FORWARD	8,9	2,279,708	-	2,279,708	2,183,062
FUND BALANCES CARRIED FORWARD	8,9	2,211,833	18,250	2,230,083	2,279,708

All income and expenditure derive from continuing activities.

There were no recognised gains or losses other than those included above. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes of pages 17 to 26 form part of these financial statements.

Orangutan Foundation

Balance sheet as at 31 December 2024 (Company Registration Number 4624177)

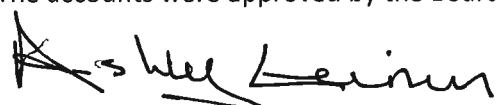
	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	6	83,552	193,226
Cash at bank and in hand		<u>2,151,666</u>	<u>2,092,654</u>
		2,235,218	2,285,880
CREDITORS: Amounts falling due within one year	7	<u>(5,135)</u>	<u>(6,172)</u>
NET CURRENT ASSETS		<u>2,230,083</u>	<u>2,279,708</u>
NET ASSETS		<u>2,230,083</u>	<u>2,279,708</u>
Represented by:			
Unrestricted reserves	8,9	2,167,770	2,202,501
Designated funds	8,9	44,063	77,207
Restricted reserves		<u>18,250</u>	<u>-</u>
		<u>2,230,083</u>	<u>2,279,708</u>

For the financial year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the Charity as at 31 December 2024 and of its surplus for the year then ended in accordance with the requirements of S396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small companies' regime.

The accounts were approved by the Board of Trustees on 11 June 2025 and signed on its behalf by



A Leiman, OBE. Director and Chair of Trustees

Orangutan Foundation

Statement of Cash Flows

For the year ended 31 December 2024

	Notes	2024	2023
		£	£
Net cash flow from operating activities (see below)		(5,948)	(112,518)
Cash flow from investing activities			
Investment income		64,960	32,677
Net cash flow from investing activities		64,960	32,677
Net increase/(decrease) in cash and cash equivalents		59,012	(79,841)
Cash and cash equivalents at 1 January		2,092,654	2,172,495
Cash and cash equivalents at 31 December		2,151,666	2,092,654
Cash and cash equivalents consist of:			
Cash at bank and in hand		2,151,666	2,092,654
Cash and cash equivalents at 31 December		2,151,666	2,092,654

Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net income for the period	(49,625)	96,646
Adjusted for:		
Investment income	(64,960)	(32,677)
Decrease/(increase) in debtors	109,674	(176,492)
Increase/(decrease) in creditors	(1,037)	5
	43,677	(209,164)
	(5,948)	(112,518)

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

1. NOTES TO THE FINANCIAL STATEMENTS

The principal accounting policies adopted in the preparation of the financial statements of the Charity are set out below.

a) *Basis of preparation*

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

b) Orangutan Foundation Limited meets the definition of a public benefit entity as defined by FRS 102.

The principal accounting policies, which have been applied consistently throughout the year, are set out below.

c) *Going concern*

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have concluded that the Charity is a going concern.

d) *Income*

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

e) ***Expenditure and liabilities***

Expenditure is recognised on an accruals basis as a liability is incurred, and irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Expenditure on raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with donations direct to the field, with much of the remainder relating to the printing of educational newsletters/brochures, and include both direct costs and support costs relating to these activities.

Governance costs represent costs of Independent Examination fees and other costs directly attributable to the management of the Charity's assets, organisational, administration and compliance with constitutional and statutory requirements.

Support costs include office and staff costs and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent, and other costs by their usage.

Liabilities are recognised as soon as there is a legal or constructive obligation to make payment.

f) ***Debtors***

Debtors are valued at the settlement amount due.

g) ***Cash***

Cash comprises bank deposits repayable on demand.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

h) ***Creditors***

Creditors and accruals are recognised at their settlement amount.

i) ***Taxation***

As a charity Orangutan Foundation benefits from exemptions on income and gains falling within Sections 466-493 of the Corporation Tax Act 2010 to the extent they are derived from charitable activities.

j) ***Fund accounting***

Unrestricted funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Designated funds are those that have been set aside by the Trustees to meet committed future spending.

Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by a funder, or when funds are raised for a specific purpose.

k) ***Operating lease***

Rental payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

l) ***Foreign exchange currency***

Assets, liabilities, income and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the day in which the transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date.

m) ***Pensions***

The Foundation contributes to a Defined Contribution Scheme operated by NEST, which came into effect on 1 January 2017, in accordance with current pension regulations.

n) ***Critical accounting estimates and areas of judgement***

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no significant estimates or judgements that have a material effect on amounts recognised in the financial statements.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

2. INCOME

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Income from donation and legacies						
Membership Subscriptions	13,066	-	13,066	13,817	-	13,817
Donations, appeals and gifts	222,212	-	222,212	222,895	-	222,895
Legacies	199,905	-	199,905	340,391	-	340,391
Grants: programmes	28,280	72,651	100,931	38,177	100,658	138,835
	463,463	72,651	536,114	615,280	100,658	715,938
Income from charitable activities						
Adoption	7,604	-	7,604	8,814	-	8,814
Sale of merchandise	7,139	-	7,139	7,970	-	7,970
Grants: projects	-	38,249	38,249	-	40,371	40,371
	14,743	38,249	52,992	16,784	40,371	57,155
Investment Income						
Interest received	64,960	-	64,960	32,677	-	32,677
Total income	543,166	110,900	654,066	664,741	141,029	805,770

3. EXPENDITURE

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Expenditure on raising funds						
Staff costs	22,320	-	22,320	22,794	-	22,794
Fundraising	3,134	-	3,134	1,992	-	1,992
Merchandise	1,778	-	1,778	2,804	-	2,804
Travel and subsistence	29,466	-	29,466	16,193	-	16,193
	56,698	-	56,698	43,783	-	43,783
Expenditure on charitable activities						
Staff costs	62,465	-	62,465	59,427	-	59,427
Project costs	-	38,249	38,249	-	40,371	40,371
Programme costs	387,954	54,291	442,245	369,327	100,607	469,934
Partner capacity building	-	-	-	5,279	-	5,279
Research grants to individuals	5,619	-	5,619	5,855	-	5,855
Cost of field operations	456,038	92,540	548,578	439,888	140,978	580,866
Education	3,692	-	3,692	3,252	-	3,252
Total expenditure on charitable activities	459,730	92,540	552,270	443,140	140,978	584,118
Governance and support costs						
Staff costs	33,254	-	33,254	41,273	-	41,273
Office costs, IT and telephony	31,717	-	31,717	35,489	-	35,489
Governance costs	2,554	-	2,554	4,213	-	4,213
Strategic review costs	27,000	-	27,000	-	-	-
Foreign exchange (gain) / loss	88	110	198	197	51	248
	94,613	110	94,723	81,172	51	81,223
Total expenditure	611,041	92,650	703,691	568,095	141,029	709,124

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

Project costs represent amounts donated for specific projects as directed by the funding organisation.

These include: the Conservation of Critically Endangered Ape Populations Outside Protected Areas in Central Kalimantan; the Protection of the Lamandau Wildlife Reserve and Buffer Zone.

Programme costs represent the cost of on-going operations in the field as undertaken by the Independent Country Office.

4. STAFF COSTS	2024 £	2023 £
Wages and salaries	109,062	113,735
Pension costs	2,694	2,829
Social security costs	6,283	6,930
	<u>118,039</u>	<u>123,494</u>
The average number of UK employees during the year	<u>3</u>	<u>3</u>

Field staff are employed and remunerated directly by the Indonesian Country Office.

Total employee benefits of key management personnel amounts to £57,904 (2023: £48,738) and relates to 1 employee (2023: 1 employee). Ashley Leiman provides her services to the Charity on a pro-bono basis.

There were no employees earning in excess of £60,000 (2023: no employees).

5. TRUSTEES' REMUNERATION, REIMBURSEMENT OF EXPENSES AND TRANSACTIONS

Remuneration and reimbursement of expenses

Trustees received no remuneration (2023: nil) and no trustees received reimbursement of expenses (2023: nil).

Transactions

During the year, payments of £15,000 (2023: £15,000) were made to Ashley Leiman for rent of the Foundation's premises. Ashley, as owner of the property, is a Director and Trustee of the Orangutan Foundation. The payment, approved by the Charity Commissioners, recognises the arms-length commercial relationship between the owner of the property and the Foundation.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued income	18,681	8,793
Gift aid receivable	6,395	7,848
Legacies receivable	58,476	176,585
	<u>83,552</u>	<u>193,226</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals	2,500	2,500
Taxation and social security	1,949	2,516
Other creditors	686	1,156
	<u>5,135</u>	<u>6,172</u>

8. ANALYSIS OF NET MOVEMENT IN FUNDS

RESTRICTED FUNDS

	Balance at 1 Jan 2024 £	Income £	Expenditure £	Balance at 31 Dec 2024 £
LAMANDAU WILDLIFE RESERVE				
Camp Gemini costs and medical equipment	-	5,648	(5,648)	-
Forest Restoration Programme	-	35,753	(35,753)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme	-	13,000	(13,000)	-
Pos Bundung operational costs	-	18,250	-	18,250
OTHER AREAS				
Critically endangered orangutan populations outside protected areas	-	38,249	(38,249)	-
	<u>-</u>	<u>110,900</u>	<u>(92,650)</u>	<u>18,250</u>

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

COMPARATIVE ANALYSIS OF RESTRICTED FUNDS

	Balance at 1 Jan 2023	Income	Expenditure	Balance at 31 Dec 2023
	£	£	£	£
LAMANDAU WILDLIFE RESERVE				
Camp Gemini costs and medical equipment	-	8,200	(8,200)	-
Forest Restoration Programme	-	43,747	(43,747)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme	-	10,000	(10,000)	-
Tenorial programme	-	38,711	(38,711)	-
OTHER AREAS				
Endangered orangutan populations outside protected areas	-	40,371	(40,371)	-
	-	141,029	(141,029)	-

Description of Restricted Funds

Camp Gemini costs and medical equipment are funds received to cover general maintenance and medical equipment at Camp Gemini.

Forest Restoration Programme is funds received to cover forest restoration work including seed collection, nursery, planting out and maintenance.

Habitat Protection and Orangutan Rescue and Reintroduction programme is funds received to cover operating costs for Guard Post 25 and updates on orangutan TimTom in soft release for Born Free adoption programme.

Pos Bundung operational costs are funds received to cover the first year of operational costs for a new guard post being built in the in the south of Lamandau Wildlife Reserve to monitor and deter illegal activity in the area. These funds had not been expended at 31st December 2024 as there was a delay in construction of the guard post hence a delay in the guard post becoming operational. Completion of the new guard post building is due for completion in April 2025 from which point it will be fully operational.

Tenorial programme is funds received to strengthen the long-term conservation of the Lamandau Wildlife Reserve through resolving loss of forest from encroachment and restoring ecosystem function to increase forest habitat.

Critically endangered orangutan populations outside protected areas is funds received to undertake surveys of orangutan population outside protected areas as well as local stakeholder biodiversity training.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

UNRESTRICTED FUNDS

	Balance at 1 Jan 2024 £	Income £	Expenditure £	Transfer between funds £	Balance at 31 Dec 2024 £
Designated Funds					
Landscape Conservation Programme	77,207	-	(33,144)	-	44,063
	<u>77,207</u>	<u>-</u>	<u>(33,144)</u>	<u>-</u>	<u>44,063</u>
General Funds					
General Funds	2,202,501	543,166	(577,897)	-	2,167,770
	<u>2,202,501</u>	<u>543,166</u>	<u>(577,897)</u>	<u>-</u>	<u>2,167,770</u>
Total	<u>2,279,708</u>	<u>543,166</u>	<u>(611,041)</u>	<u>-</u>	<u>2,211,833</u>

COMPARATIVE ANALYSIS OF UNRESTRICTED FUNDS

	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfer between funds £	Balance at 31 Dec 2023 £
Designated Funds					
Landscape Conservation Programme	103,022	-	(25,815)	-	77,207
Capital Expenditure	7,243	-	(7,243)	-	-
Balance of MoU funding	275,822	-	-	(275,822)	-
	<u>386,087</u>	<u>-</u>	<u>(33,058)</u>	<u>(275,822)</u>	<u>77,207</u>
General Funds					
General Funds	1,796,975	664,741	(535,037)	275,822	2,202,501
	<u>1,796,975</u>	<u>664,741</u>	<u>(535,037)</u>	<u>-</u>	<u>2,202,501</u>
Total	<u>2,183,062</u>	<u>664,741</u>	<u>(568,095)</u>	<u>-</u>	<u>2,279,708</u>

Landscape Conservation Programme are funds expended to support salaries and associated logistical costs in employing a Landscape Conservation Manager and Officer to implement the programme.

Capital expenditure are funds expended to purchase and/or renew equipment or infrastructure used in the field.

Balance of MoU funding are funds to support implementation of activities until May 2024 agreed under an MoU with the Indonesian Ministry of Environment and Forestry.

General funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

9. NET ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Current assets	2,216,968	18,250	2,235,218	2,285,880
Current liabilities	(5,135)	-	(5,135)	(6,172)
	<u>2,211,833</u>	<u>18,250</u>	<u>2,230,083</u>	<u>2,279,708</u>

10. COMMITMENTS UNDER OPERATING LEASES

	Land & Building	
	2024	2023
	£	£
Within 1 year	<u>15,000</u>	<u>15,000</u>

The amount expensed to the Statement of Financial Activities in the year was £15,000 (2023: £15,000).

11. INDEPENDENT EXAMINER'S AND INDEPENDENT AUDITOR'S REMUNERATION

	2024	2023
	£	£
Examiner's fees - Examination	<u>2,580</u>	<u>2,520</u>

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2024

12. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

Comparative statement of financial activities
For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £
INCOME				
Income from grants, donations and legacies		615,280	100,658	715,938
Income from charitable activities		16,784	40,371	57,155
Other income		32,677	-	32,677
TOTAL INCOME	2	664,741	141,029	805,770
EXPENDITURE				
Expenditure on raising funds		43,783	-	43,783
Expenditure on charitable activities				
· Activities in the field		439,888	140,978	580,866
· Education		3,252	-	3,252
Governance and support costs		81,172	51	81,223
TOTAL EXPENDITURE	3	568,095	141,029	709,124
NET INCOME / (EXPENDITURE) FOR THE YEAR		96,646	-	96,646
FUND BALANCES BROUGHT FORWARD	8,9	2,183,062	-	2,183,062
FUND BALANCES CARRIED FORWARD	8,9	2,279,708	-	2,279,708

Accounts

Annual Report and Financial Statements

For the year ended 31 December 2023

Orangutan Foundation

Company Number: 4624177

Charity number: 1095660

CONTENTS

	Page
Reference and Administrative Details	2
Trustees' report	3 – 13
Independent Examiner's report	14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18-27

Orangutan Foundation

Reference and Administrative Details

Trustees:	Sir Richard Gozney Ashley Leiman OBE (Chair) Ian Redmond OBE Dr Jack Rieley Richard Robinow Guy Sanders (Treasurer)
Key Management Personnel:	John Robertson (Director of Indonesian Programmes)
Principal address & Registered Office:	7 Kent Terrace London NW1 4RP
Registered company number:	4624177
Registered Charity number:	1095660
Independent auditor:	Blue Spire Ltd Cawley Priory South Pallant Chichester PO19 1SY
Bankers:	Lloyds Bank Plc 185 Baker Street London NW1 6XB

Orangutan Foundation

Trustees' Report

The Trustees present their Annual Report and Accounts for the year ended 31 December 2023.

Objects and Activities

The objects of the Orangutan Foundation are:

- to promote for the public benefit, the preservation of non-human primates in their natural habitat, to promote their long-term welfare in all parts of the world and to protect them from extinction;
- to advance education for the public benefit in the study, preservation, and protection from extinction of non-human primates;

Public Benefit

All Trustees give their time voluntarily and receive no benefit with the exception of fair rent as set out in Note 5.

Details of the work undertaken by the Orangutan Foundation in 2023, as set out in this report, satisfies the public benefit requirements for Charities engaged in animal welfare, promoting the environment and the advancement of education. The Charity's Trustees have thus complied with the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

Structure, Governance and Management

Orangutan Foundation is a charity established as a Company Limited by Guarantee (No 4624177). The company is registered with the Charity Commissioners (No 1095660) and is governed by a Memorandum and Articles of Association, which were incorporated in December 2002. The Foundation provides funds to fulfil its objectives, to its Indonesia Country Office, which is registered as a foreign non-governmental organisation (NGO).

Originally, the Orangutan Foundation ("the Foundation") was established as a Charity under a trust deed approved by the Charity Commission (No 1095660-1) in 1994. The objects of the original Charity were to promote the preservation of wild orangutans and to advance education to preserve and protect the species from extinction. As the Foundation evolved, it became necessary to widen its activities. A uniting direction was given by the Charity Commissioners in October 2003 'linking' the two Charities together. This means that whilst both Charities remain separate legal entities, there is no requirement for separate financial statements or annual returns.

The governance of the Charity is vested in a Board of Trustees, which meets on at least two occasions each year. The Board will continue to endeavour to widen its skills base and recruit trustees with relevant experience. New trustees receive induction training and are briefed on developments in charity law and financial matters, as appropriate. Details of the trustees, all of whom served for the whole period, are shown on page 2 of this report.

Day-to-day management of the Charity's affairs is the responsibility of the Director, who is also a Trustee, assisted by a small number of employed staff.

Orangutan Foundation

Trustees' Report

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The Trustees are satisfied that major risks to which the Charity is exposed have been discussed and systems have been put in place to mitigate those risks. The principal risks identified by the Trustees are as follows:

- Challenges raising funds to enable continued support of field operations, due to the current financial climate.
- Loss or incapacitation of key staff
- Depreciation of sterling, especially relative to the US dollar, as a result of global economic factors, increasing operating costs of the Country Office in Indonesia.
- Regulatory changes in Indonesia affecting the continued ability of the Foundation to continue to operate as it does currently.

2023 Activities and Achievements

The Orangutan Foundation offers its appreciation to all grant giving bodies, donors and supporters without whom we would not be able to support this essential conservation work in Indonesian Borneo, which is carried out by the Foundation's Indonesia Country Office.

The Indonesia Country Office activities

Notable achievements of the Foundation's Indonesia Country Office during the year include:

Lamandau Wildlife Reserve, Central Kalimantan, Indonesian Borneo.

The reserve and adjoining buffer zone forests cover over 200,000 acres (80,937 hectares) and was established as a release site for orangutans. The Foundation collaborates with the government's conservation agency BKSDA in protecting the reserve and its orangutan population.

Habitat protection

- The integrity and biodiversity of the reserve is threatened by illegal logging, encroachment, fires, and hunting. To address these threats, habitat protection efforts focused on the operation of nine guard posts located at strategic points around the reserve to monitor access, prevent transportation of illegally felled timber, and act as a field base for monitoring patrols. 16 locally recruited forest rangers carried out 212 routine forest monitoring patrols during the year, covering 2,500 km, with the routes and results mapped using GPS with SMART Patrol software.
- During routine monitoring patrols, 2 incidents of illegal logging were detected and reported to BKSDA. These reports were followed up with two joint patrols conducted

Orangutan Foundation

Trustees' Report

together with BKSDA Forestry Police, resulting in the cessation, mapping, and disruption of each illegal logging incident, including a major outbreak that had been detected in a remote southern part of the reserve not covered by the patrol network.

- The patrol staff also played a crucial role in the early detection and extinguishing of bush fires. The number of bush fires detected in 2023 was at its lowest for many years. Six ground verification checks were made in response to hotspot data detected from satellite imagery. Whilst staff only had to extinguish one bush fire during the year.
- All the guard posts have been equipped with firefighting equipment, including portable water pumps, hoses, and jet shooters. As part of the fire prevention activities, additional communication equipment was provided (8 radio HTs for field use when detecting and extinguishing fires, and 2 radio repeater base stations); one socialisation visit to local communities was carried out together with related local agencies; six additional fire warning notices erected at vulnerable locations; whilst a fire response command post was established together with BKSDA on the western side of the reserve with staff on stand-by duty during the peak dry season; and one in-house fire-fighting training conducted for OF-UK and BKSDA staff.
- In addition to ground monitoring, aerial monitoring was conducted using a drone and Geographic Information System (GIS) analysis of satellite imagery. GIS analyses were used to plot the locations of illegal activities and outbreaks of wildfires using input data from SMART Patrols, to assist with conservation management planning and collaboration with the conservation agency BKSDA.

Orangutan rescues and post-release monitoring

- Five orangutan release camps were operated as part of the post-release monitoring programme. Foundation staff monitored the presence of 55 orangutans regularly during the year in the forest around the camps, comprising 31 reintroduced orangutans, 14 wild orangutans and three graduates of the soft-release process living independently, as well as a further seven undergoing soft-release.
- Three orangutans whose pregnancies were monitored gave birth during 2023. There have now been more than 100 orangutan births monitored under the reintroduction programme up to end of 2023. Through the combined efforts of releases, protection, and monitoring, the Orangutan Foundation has helped to establish and maintain a self-sustaining viable population.
- The health of all released orangutans still under observation is monitored by camp staff, whilst weekly and on-call health checks are made by the Foundation's two veterinary doctors, especially for the infants in soft-release.
- Eleven orangutans were rescued and translocated into the reserve together with BKSDA during the year, with another just translocated. Whilst a sun bear and four individuals of other primate species were also released.

Habitat restoration

- Four nurseries were maintained to support the habitat restoration programme, where wild seedlings from five species that had been collected by local villagers were maintained and nurtured for 6-9 months before planting out.
- To restore degraded habitat and increase the carrying capacity of the Reserve, 55,500 wild seedlings were planted out at the beginning of the rainy season at four locations covering 40 ha of degraded land and 62.9 ha under natural succession with enrichment planting.

Orangutan Foundation

Trustees' Report

The total degraded area restored now covers 427 acres (173 hectares), with 247,358 seedlings planted out since 2015. To maximise their survival, maintenance work is carried out on each seedling at intervals of about 3, 12, and 24 months since planting out. The total area maintained in 2023 was 96 ha (including seedlings planting out in previous two years). The collection of wild seedlings, planting out, and after-planting maintenance was carried out together with 31 planters from local communities.

Tanjung Puting National Park, Central Kalimantan, Indonesian Borneo

The Foundation collaborates with the park management BTNTP to protect the park and conduct research to support conservation management planning and promotion.

Habitat protection

- The Foundation operated two guard posts on the western side of the park, which are strategically located to control the main river access points into the core zone, and from which both weekly river and land forest monitoring patrols were carried out together with BTNTP staff. The weekly patrols use SMART Patrol software with handheld GPS units, with the data being processed in the GIS and shared with BTNTP. A total of 107 monitoring patrols were conducted with BTNTP during 2023, covering 1,482 km. All incidents of illegal activities are reported to BTNTP Head of Resort.
- An additional 10 joint monitoring patrols were conducted with BTNTP staff in the northern sector of the park that is subject to ongoing threats.
- The guard post staff also helped BTNTP staff to monitor the park for any outbreaks of fire; whilst one set of firefighting equipment (water pumps, nozzles, and 2 x 100 m hoses) was provided to each of the two guard posts, and fire awareness warning notices erected (2 notice boards, 15 banners) at vulnerable locations.

Research and education

- The Foundation continued to operate an international Tropical Forest Research Station at Pondok Ambung in the northern sector of the park.
- The camera-trapping programme continued, with 11 camera traps in operation around the Pondok Ambung area, recording 393 animals from 19 species in 2023. Overall, thirty-seven rare species have been recorded, comprising 2 species of reptiles, 9 bird species, and 26 species of mammals, including the endangered Bornean Clouded Leopard, Sun Bear, porcupine, six species of primates, three species of deer, two species of small wild cats, three species of pheasant and monitor lizards.
- 61 night-time surveys of Bornean Tarsier and Slow Loris (nocturnal primates) were conducted, as well as 2 x 4 nights of *Tomistoma* (crocodilian) surveys along a ± 7 km stretch of river (cumulative length of 40.8 km surveyed); whilst two sets of 5-day dawn and dusk surveys of Proboscis Monkeys were carried out at six-monthly intervals, each survey covering an area of 41.43 km² of riverine habitat.
- Growth development of 137 trees from 50 species in 20 sample plots within two permanent vegetation plots was measured twice (every six months), whilst a survey of the phenology of 49 tree species along a 4-ha strip was carried out every month, with 91-202 individuals from 18-30 species flowering or fruiting.
- The Information Centre in the park operated by the Foundation with a local guide, received 2,781 visitors from 58 different countries during the year.

Orangutan Foundation

Trustees' Report

Forests outside conservation areas, western Central Kalimantan, Indonesian Borneo

This is a joint initiative with Yayasan (the Foundation's local partner NGO), to conserve populations of the critically endangered Bornean Orangutan and other wildlife that survive in forests outside conservation areas, where the majority of orangutans and their habitats are found.

Highlights of our work in this area include:

- Collaborating with industrial concessionaires responsible for managing forest lands outside conservation areas in five districts of western Central Kalimantan, which together cover over one million hectares (2.5 million acres) of mainly state forest land. This work – implemented in collaboration with BKSDA and concessionaires – focused on conducting surveys in high biodiversity forests to determine the status of orangutan populations within each management concession and the conservation actions required.
- During 2023, surveys were conducted in five locations along strip transects covering 230,574 ha (569,760 acres) of remaining forest cover within 387,702 ha (958,032 acres) concession areas, yielding an estimated 2,254 orangutans (> 9,000 individuals overall since beginning these surveys). All results are provided to BKSDA and contribute to the province-wide inventory being compiled by the Ministry of Environment and Forestry.
- Forest monitoring patrols in the buffer zone forests around the Lamandau WR, under the responsibility of two districts' FMUs, were conducted to protect these forests from illegal logging, encroachment, and outbreaks of wildfires.
- A 2-day training programme in wildlife and habitat survey techniques, data analysis, and reporting, was held for 20 staff from participating concession holders and related Forestry agencies (BKSDA, BTNTP, FMs). Whilst two in-house training programmes were held for BTNTP staff in GIS use and in spatial monitoring and reporting tools (SMART).

Education, research, and co-ordination

- Ten conservation education events were organised with guest speakers, hosted by the Country Office. These were held to celebrate annual nature days, including Primate Day, Earth Day, Biodiversity Day, International Orangutan Day and National Tree Planting Day.
- The field teams provide regular video clips, photographic documentation and news updates that are used on the Foundation's social media platforms both in Indonesia and the UK.
- Five research grants of £500 each were awarded to Indonesian students to conduct fieldwork in tropical ecology. This long-term programme aims to support the development of future conservation leaders and practitioners.
- Regular meetings for presenting work plans and co-ordinating activities were held with officials from the Ministry of Environment & Forestry, local government agencies, NGOs, and other stakeholders.

Orangutan Foundation

Trustees' Report

UK office activities

- Big Green Match Fund raised over £13,500 towards Habitat Protection and Habitat Restoration.
- Sponsor an Acre campaign helped to protect 9,246 acres of rainforest.
- Finance Manager, Coreen Reilly was delighted to attend both the Ealing Animals Fair and the Piccadilly Animals Fair.
- In July, Orangutan Foundation were honoured to be chosen as the Faltrego "Earth Year" Charity partner. Faltrego generously offered Orangutan Foundation pro bono access to their creative, strategic and production skills to create a campaign film which will be ready for release in 2024.
- Founder and Director, Ashley Leiman, undertook two trips to Indonesia to visit programmes and support staff in the field.
- The Big Give Christmas Challenge raised over £25,500 to help empower communities to make the transition towards sustainable livelihoods by helping establish community income generation programmes such as agroforestry and small scale fish farming.
- We have continued to increase our audience across all social platforms by posting more video content to reach new viewers. Instagram remains our largest online supporter base and has become a great platform for sharing short-form video content sent from the field. Twitter also continues to grow and is a great platform for audiences to share content. To increase LinkedIn following and engagement we have focused on key achievements and events that resonate with the LinkedIn audience which has proved to be successful. Our average reach on Facebook has increased four-fold compared to 2022 and is the platform with the highest engagement. Additionally, our YouTube following is on the rise as we post more short-form content and educational videos. Over the next year, we will be collecting analytic data monthly to continue to adapt and improve our social reach and engagement across all platforms and increase the number of educational infographic posts.

Staff and volunteers

- Communication and Operations Officer position was vacated by Stephanie Nolan in July 2024 and recruitment to fill the position is currently underway.
- Coreen Reilly continues in the position of Finance Manager.

The Foundation achieved all its main aims for 2023 except the construction of a new guard post which is scheduled to be completed in 2024.

Aims for 2024

We have set ourselves the following challenges for 2024:

- Initiate a multi-stakeholder resolution of encroachment in the Lamandau Wildlife Reserve through community dialogue and awareness raising, supporting sustainable community

development, a management plan for a special use zone, and community participation in habitat restoration.

- Increase collaboration with government conservation agencies to increase the protection of orangutans and their habitats in the Lamandau Wildlife Reserve and Tanjung Puting National Park through forest monitoring by joint ground patrol teams.
- Support the protection of orangutans and their habitats through the operation of eleven guard posts, five post-release monitoring camps, a research station, and a visitor information centre, as well as by remote sensing of forest habitats using drones and GIS technology.
- Increase protection of the Lamandau Wildlife Reserve through establishing a new guard post and forest monitoring patrols in the southern sector.
- Continue the Forest Restoration Programme in the Lamandau Wildlife Reserve through nurturing and then planting out 36,000 wild seedlings to restore 30 ha of degraded orangutan habitat at three locations; carrying out maintenance work on 72,000 saplings planted out in 60 ha over the previous two years; and facilitating natural regeneration in two blocks covering 29.8 ha through both maintenance of previously planted saplings and enrichment planting with 7,500 seedlings.
- Monitor overall changes in forest cover of the Lamandau Wildlife Reserve through GIS analysis of satellite imagery, supplemented with aerial photography by drones.
- Collaborate with industrial concessionaires, Yayasan and BKSDA to support orangutan conservation efforts in forests outside conservation areas, covering more than 1 million hectares of prime orangutan habitats, based on surveys in each concession.
- Engage with industrial plantation holders and government agencies to prevent and mitigate human-wildlife conflicts within and around their concessions.
- Continue a study of Tarsier and Slow Loris (rare nocturnal primates) at Pondok Ambung Tropical Forest Research Station, and surveys of Proboscis monkeys and False Gharial along the Sekonyer River, as well as monitoring rare terrestrial species by remote camera traps.
- Facilitate Indonesian research students to conduct ecological field research based at Pondok Ambung Research Station and the Lamandau Wildlife Reserve.
- Support local capacity building through training programmes awareness raising events.
- Continue a fundraising drive to boost membership and donations.
- Continue to raise awareness of the Foundation's work through social media outreach.
- Increase educational awareness around conservation in the UK by giving presentations and providing materials to schools.

Orangutan Foundation

Trustees' Report

Financial Review for the year ended 31 December 2023

The Statement of Financial Activities is set out on page 15 of the financial statements. A summary of the financial results is set out below.

Income

Total income for 2023 amounted to £806k (2022: 1,514k). Income from donations and legacies, including membership subscriptions, amounted to £716 k (2022: £1,454k). Income from charitable activities amounted to £57k (2022: £59k). Income from interest was £33k (2022: £1k)

Expenditure

Expenditure totalled £709k (2022: £553k). The cost of raising funds related to expenditure on fundraising and publicity and amounted to £44k (2022: £40k). Expenditure on supporting activities in the field amounted to £581k (2022: £460k). Education costs were £3k (2022: £4k). Governance and support costs were £81k (2022: £48k).

The net result for the year was an increase in funds of £97k (2022: £962k).

Designated Funds

Since 2019, the Foundation has been beneficiary to several significant legacies that have helped to create a favourable financial position. As such, the Board of Trustees have decided to designate funds to ensure the sustainability of our work in Indonesia.

In May 2021, the Foundation signed a 3-year Memorandum of Understanding (MoU) with the Ministry of Environment and Forestry (MOEF) in Indonesia setting out work plans on how the Foundation and MOEF will work together cooperatively to support the conservation of orangutans and their habitats in a sustainable manner. A target of US\$1,250,000, equivalent to £883,845¹, funding from the Foundation over 3 years was included in the MoU for the implementation of these activities. At 31st December 2023, the Foundation had spent £883,845 on the implementation of activities agreed in the work plans ensuring the target agreed in the MoU will be exceeded by the end of the existing MoU period in May 2024. Orangutan Foundation is confident of negotiating a further MoU for the period 2024-27 and the Trustees are mindful that funds will be required to be available to implement the activities agreed within this MOU over the next 3 year period.

In 2020, the Foundation launched the Landscape Conservation Programme (LCP), a programme for the conservation of critically endangered apes outside conservation areas, where the majority of orangutans are found. This complements an ongoing collaboration started in 2017. The trustees believe that this programme is in accordance with the Foundation's long-term strategy and as such designated £150,000 to support its

¹ Figure converted into GBP using the following rate: 0.70708 GDP per USD. Rate provided by Oanda on 27th May 2021, being the date the MOU was signed.

Orangutan Foundation

Trustees' Report

establishment and growth. As at December 31st 2023, a total of £72,793 of designated funds has been spent.

In addition to the designated funds set out above, following several years with limited renewal of equipment and infrastructure of other field programmes, the trustees agreed to allocate £50,000 to capital expenditure in 2020. However, this allocation was not immediately utilised because the Foundation was instead able to use a large donation received in early 2020 from an individual donor to cover immediate capital expenditure requirements. Ongoing investment in equipment and infrastructure across 2022 and 2023 designed to improve field operations means the full designation of £50,000 has now been spent. The expenditure included a new vehicle, new speedboat and long boat, cameras and camera traps and a drone for ariel monitoring.

As such, total designated funds of £77,207 are carried over into 2024.

Reserves policy

The Trustees believe that it is essential that the Foundation maintains sufficient reserves to allow it to continue its work through difficult economic times, to allow flexibility for cash flow requirements in respect of committed programmes, as well as providing resources in the event of any significant and unexpected expenditure.

The Trustees have set a target of twelve months' expected expenditure as a prudent minimum level of free reserves. This takes into account the need to have a responsible level of cover for our long-term programmes, facilities and staff – which include 11 guard posts, 5 orangutan reintroduction and monitoring camps, 6 infant orangutans under soft-release process, 4 forest restoration sites, 1 research station and a Country Office with 65 fulltime staff, and the responsibility to implement work programmes that have been agreed under an MoU with the central government.

Free reserves as at 31 December 2023 amounted to £2,203k (2022: £1,797k) which are available to fund ongoing operations. This exceeds the minimum reserves target set by the Trustees. However, the Trustees, in addition to ensuring that the Foundation can meet its immediate obligations, also need to take into account the long-term nature of conservation and need to be confident that any programmes run by the Foundation can be sustained in the long term. Accordingly, the Trustees believe it prudent, at a time of rising global costs, to use current reserves to invest in and ensure the sustainability of existing programmes rather than initiate any new programmes at this time that may not be able to be supported with future income. The Trustees also anticipate the signing of a new 3 year MOU with the Ministry of Environment and Forestry (MOEF) in Indonesia to cover the period 2024 – 2027 and are mindful of the need for funding to be available to implement the activities to be agreed within this new MOU.

The trustees will review this policy on an annual basis.

The net assets of the Orangutan Foundation as at 31 December 2023 amounted to £2,280k (2022: £2,183k), there were no restricted funds at the year end (2022: nil), £77k is designated funds and £2,203k is unrestricted funds.

Orangutan Foundation

Trustees' Report

The financial outlook

The Foundation was extremely grateful in 2022 to be beneficiary to several significant legacies resulting in a healthy cash balance which has continued into 2023. The Trustees note a 26% increase in expenditure in field activities in 2023. This is in part due to agreement by the Trustees to invest in equipment and infrastructure while funds were available along with Orangutan Foundation providing grant funding to support protection of the Tapanuli orangutan in Sumatra. This increase in expenditure however is also due to inflationary pressure which the Trustees believe will only continue to rise in the foreseeable future, and with elections to be held worldwide this year potentially creating financial uncertainty, they believe the current amount of reserves prudent to ensure the Foundation is able to support conservation work in the field long term.

We continue to have a sufficient cash balance, which at the end of the year was £2,093k (2022: £2,172k), to meet forecast expenditure in 2024.

Owing to the current cash balance, the Trustees have agreed an investment strategy whereby funds surplus to operational requirement and excluding set reserves, can be invested in fixed term deposit accounts with well established banks achieving a FICS rating of A in order to generate additional income from interest. The Trustees are aware of their obligation to consider social, environmental and ethical factors with respect to their selection of investments and are satisfied that they are taking a responsible approach. The Trustees will also ensure that any investments made are within the scope of Orangutan Foundation's governing document.

Policy for remuneration of key management

The Charity is managed, on a pro-bono basis by Ashley Leiman, who is a Director and Trustee. Remuneration for other key management personnel is set with reference to an individual's skills and performance with reference to current market rates. A review of remuneration is undertaken on an annual basis and changes implemented with effect from 1 January each year.

Related parties

Details of transactions with related parties are given in note 5 to the financial statements'.

Statement of Trustees' responsibility in relation to the financial statements

The Charity Trustees (who are also the directors of the Orangutan Foundation Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Orangutan Foundation

Trustees' Report

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

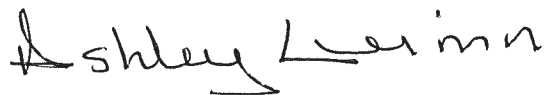
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Orangutan Foundation website (www.orangutan.org.uk). Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner

Blue Spire Limited was appointed to act as independent examiner for the Foundation in 2023.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on 20/8/2024 and signed on their behalf by:



Ashley Leiman OBE, Director and Trustee

Independent Examiner's report to the Trustees of

Orangutan Foundation

Independent Examiner's Report to the Trustees of Orangutan Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 which are set out on pages 15 to 27.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Geoffrey Frost BSc(Hons) FCA

For and on behalf of:

Blue Spire Limited

Chartered Accountants

Cawley Priory

South Pallant

Chichester

PO19 1SY

Date:

10 September 2024

Orangutan Foundation

Statement of Financial Activities For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022
INCOME					
Income from grants, donations and legacies		615,280	100,658	715,938	1,454,272
Income from charitable activities		16,784	40,371	57,155	59,439
Investment income		32,677	-	32,677	579
TOTAL INCOME	2	664,741	141,029	805,770	1,514,290
EXPENDITURE					
Expenditure on raising funds		43,783	-	43,783	40,487
Expenditure on charitable activities					
· Activities in the field		439,888	140,978	580,866	459,906
· Education - newsletter costs		3,252	-	3,252	4,146
Governance and support costs		81,172	51	81,223	47,971
TOTAL EXPENDITURE	3	568,095	141,029	709,124	552,510
NET INCOME / (EXPENDITURE) FOR THE YEAR		96,646	-	96,646	961,780
FUND BALANCES BROUGHT FORWARD	8,9	2,183,062	-	2,183,062	1,221,282
FUND BALANCES CARRIED FORWARD	8,9	2,279,709	-	2,279,708	2,183,062

All income and expenditure derive from continuing activities.

There were no recognised gains or losses other than those included above. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes of pages 18 to 27 form part of these financial statements.

Orangutan Foundation

Balance sheet as at 31 December 2023 (Company Registration Number 4624177)

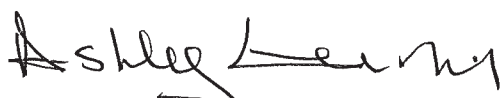
	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	6	193,226	16,734
Cash at bank and in hand		2,092,654	2,172,495
		<u>2,285,880</u>	<u>2,189,229</u>
CREDITORS: Amounts falling due within one year	7	<u>(6,172)</u>	<u>(6,167)</u>
NET CURRENT ASSETS		<u>2,279,708</u>	<u>2,183,062</u>
NET ASSETS		<u><u>2,279,708</u></u>	<u><u>2,183,062</u></u>
Represented by:			
Unrestricted reserves	8,9	2,202,501	1,796,975
Designated funds	8,9	77,207	386,087
Restricted reserves		-	-
		<u>2,279,708</u>	<u>2,183,062</u>

For the financial year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the Charity as at 31 December 2023 and of its surplus for the year then ended in accordance with the requirements of S396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small companies' regime.

The accounts were approved by the Board of Trustees on 20/8/2024 and signed on its behalf by



A Leiman, OBE. Director and Chair of Trustees

Orangutan Foundation

Statement of Cash Flows

For the year ended 31 December 2023

	Notes	2023	2022
		£	£
Net cash flow from operating activities (see below)		(112 518)	996,238
Cash flow from investing activities			
Investment income		32,677	579
Net cash flow from investing activities		32,677	579
Net increase/(decrease) in cash and cash equivalents		(79 841)	996,817
Cash and cash equivalents at 1 January		2,172,495	1,175,678
Cash and cash equivalents at 31 December		<u>2,092,654</u>	<u>2,172,495</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		2,092,654	2,172,495
Cash and cash equivalents at 31 December		<u>2,092,654</u>	<u>2,172,495</u>

Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income for the period	96,646	961,780
Adjusted for:		
Investment income	(32 677)	(579)
Decrease/(increase) in debtors	(176 492)	33,896
Increase/(decrease) in creditors	5	1 141
	(209 164)	34,458
	<u>(112 518)</u>	<u>996,238</u>

Notes to the financial statements For the year ended 31 December 2023

1. NOTES TO THE FINANCIAL STATEMENTS

The principal accounting policies adopted in the preparation of the financial statements of the Charity are set out below.

a) *Basis of preparation*

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

b) Orangutan Foundation Limited meets the definition of a public benefit entity as defined by FRS 102.

The principal accounting policies, which have been applied consistently throughout the year, are set out below.

c) *Going concern*

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have concluded that the Charity is a going concern.

d) *Income*

Donations and subscriptions are recognised when they have been received by the Charity. Legacies are recognised when the Charity has entitlement to the funds and the amount due can be estimated with reasonable certainty.

e) *Expenditure and liabilities*

Expenditure is recognised on an accruals basis as a liability is incurred, and irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2023

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with donations direct to the field, with much of the remainder relating to the printing of educational newsletters/brochures, and include both direct costs and support costs relating to these activities.

Governance costs represent costs of Independent Examination fees and other costs directly attributable to the management of the Charity's assets, organisational, administration and compliance with constitutional and statutory requirements.

Support costs include office and staff costs and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent, and other costs by their usage.

Liabilities are recognised as soon as there is a legal or constructive obligation to make payment.

f) **Debtors**

Debtors are valued at the settlement amount due.

g) **Cash**

Cash comprises bank deposits repayable on demand.

h) **Creditors**

Creditors and accruals are recognised at their settlement amount.

i) **Taxation**

As a charity Orangutan Foundation benefits from exemptions on income and gains falling within Sections 466-493 of the Corporation Tax Act 2010 to the extent they are derived from charitable activities.

j) **Fund accounting**

Unrestricted funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Designated funds are those that have been set aside by the Trustees to meet essential future spending.

Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by a funder, or when funds are raised for a specific purpose.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2023

k) *Operating lease*

Rental payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

l) *Foreign exchange currency*

Assets, liabilities, income and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the day in which the transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date.

m) *Pensions*

The Orangutan Foundation operates a pension scheme in accordance with the current pension regulations. The Foundation contributes to a Defined Contribution Scheme operated by NEST, which came into effect on 1 January 2017.

n) *Critical accounting estimates and areas of judgement*

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no significant estimates or judgements that have a material effect on amounts recognised in the financial statements.

2. INCOME

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Income from donation and legacies						
Membership Subscriptions	13,817	-	13,817	13,257	-	13,257
Donations, appeals and gifts	222,895	-	222,895	268,884	-	268,884
Legacies	340,391	-	340,391	1,068,634	-	1,068,634
Grants: programmes	38,177	100,658	138,835	30,310	73,188	103,497
	615,280	100,658	715,938	1,381,085	73,188	1,454,272
Income from charitable activities						
Adoption	8,814	-	8,814	9,851	-	9,851
Sale of merchandise	7,970	-	7,970	9,027	-	9,027
Grants: projects	-	40,371	40,371	-	40,561	40,561
	16,784	40,371	57,155	18,878	40,561	59,439
Investment Income						
Interest received	32,677	-	32,677	579	-	579
Total income	664,741	141,029	805,770	1,400,542	113,749	1,514,290

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2023

3. EXPENDITURE

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Expenditure on raising funds						
Staff costs	22,794	-	22,794	23,279	-	23,279
Fundraising	1,992	-	1,992	4,678	-	4,678
Merchandise	2,804	-	2,804	2,321	-	2,321
Travel and subsistence	16,193	-	16,193	10,209	-	10,209
	43,783	-	43,783	40,487	-	40,487
Expenditure on charitable activities						
Staff costs	59,427	-	59,427	53,852	-	53,852
Project costs	-	40,371	40,371	-	40,561	40,561
Programme costs	369,327	100,607	469,934	289,972	73,521	363,493
Partner capacity building	5,279	-	5,279	-	-	-
Research grants to individuals	5,855	-	5,855	2,000	-	2,000
	439,888	140,978	580,866	345,824	114,082	459,906
Cost of field operations						
	3,252	-	3,252	4,146	-	4,146
Education						
	3,252	-	3,252	4,146	-	4,146
Total expenditure on charitable activities	443,140	140,978	584,118	349,970	114,082	464,052
Governance and support costs						
Staff costs	41,273	-	41,273	21,047	-	21,047
Office costs, IT and telephony	35,489	-	35,489	25,310	-	25,310
Governance costs	4,213	-	4,213	2,403	-	2,403
Foreign exchange (gain) / loss	197	51	248	(456)	(333)	(789)
	81,172	51	81,223	48,304	- 333	47,971
Total expenditure	568,095	141,029	709,124	438,761	113,749	552,510

Project costs represent amounts donated for specific projects as directed by the funding organisation.

These include: the Conservation of Critically Endangered Ape Populations Outside Protected Areas in Central Kalimantan; the Protection of the Lamandau Wildlife Reserve and Buffer Zone.

Programme costs represent the cost of on-going operations in the field as undertaken by the Independent Country Office.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2023

4. STAFF COSTS	2023 £	2022 £
Wages and salaries	113,735	91,510
Pension costs	2,829	2,200
Social security costs	6,930	4,469
	<u>123,494</u>	<u>98,179</u>
The average number of UK employees during the year	<u>3</u>	<u>3</u>

Field staff are employed and remunerated directly by the Indonesian Country Office.

Total employee benefits of key management personnel amounts to £48,738 (2022: £43,897) and relates to 1 employee (2022: 1 employee). Ashley Leiman provides her services to the Charity on a pro-bono basis.

There were no employees earning in excess of £60,000 (2022: no employees).

5. TRUSTEES' REMUNERATION, REIMBURSEMENT OF EXPENSES AND TRANSACTIONS

Remuneration and reimbursement of expenses

Trustees received no remuneration (2022: nil) and no trustees received reimbursement of expenses (2022: nil).

Transactions

During the year, payments of £15,000 (2022: £12,000) were made to Ashley Leiman for rent of the Foundation's premises. Ashley, as owner of the property, is a Director and Trustee of the Orangutan Foundation. The payment, approved by the Charity Commissioners, recognises the arms-length commercial relationship between the owner of the property and the Foundation.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued income	8,793	7,500
Gift aid receivable	7,848	8,234
Legacies receivable	176,585	1,000
	<u>193,226</u>	<u>16,734</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals	2,500	2,381
Taxation and social security	2,516	2,157
Other creditors	1,156	1,629
	<u>6,172</u>	<u>6,167</u>

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2023

8. ANALYSIS OF NET MOVEMENT IN FUNDS

RESTRICTED FUNDS

	Balance at 1 Jan 2023	Income	Expenditure	Balance at 31 Dec 2023
	£	£	£	£
LAMANDAU WILDLIFE RESERVE				
Camp Gemini costs and medical equipment	-	8,200	(8,200)	-
Forest Restoration Programme	-	43,747	(43,747)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme		10,000	(10,000)	-
Tenurial programme		38,711	(38,711)	-
OTHER AREAS				-
Critically endangered orangutan populations outside protected areas	-	40,371	(40,371)	-
	-	141,029	(141,029)	-

COMPARATIVE ANALYSIS OF RESTRICTED FUNDS

	Balance at 1 Jan 2022	Income	Expenditure	Balance at 31 Dec 2022
	£	£	£	£
LAMANDAU WILDLIFE RESERVE				
Camp Gemini costs and medical equipment	-	7,438	(7,438)	-
Forest Restoration Programme	-	37,217	(37,217)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme		22,554	(22,554)	-
OTHER AREAS				-
Critically endangered orangutan populations outside protected areas	-	46,539	(46,539)	-
	-	113,749	(113,749)	-

Description of Restricted Funds

Camp Gemini costs and medical equipment are funds received to cover general maintenance and medical equipment at Camp Gemini.

Forest Restoration Programme is funds received to cover forest restoration work including seed collection, nursery, planting out and maintenance.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2023

Habitat Protection and Orangutan Rescue and Reintroduction programme is funds received to cover operating costs for Guard Post 25 and updates on orangutan TimTom in soft release for Born Free adoption programme.

Tenurial programme is funds received to strengthen the long-term conservation of the Lamandau Wildlife Reserve through resolving loss of forest from encroachment and restoring ecosystem function to increase forest habitat.

Critically endangered orangutan populations outside protected areas is funds received to undertake surveys of orangutan population outside protected areas as well as local stakeholder biodiversity training.

UNRESTRICTED FUNDS

	Balance at 1 Jan 2023	Income	Expenditure	Transfer between funds	Balance at 31 Dec 2023
	£	£	£	£	£
Designated Funds					
Landscape Conservation Programme	103,022	-	(25,815)	-	77,207
Capital Expenditure	7,243	-	(7,243)	-	-
Balance of MoU funding	<u>275,822</u>	<u>-</u>	<u>-</u>	<u>(275,822)</u>	<u>-</u>
	386,087	-	(33,058)	(275,822)	77,207
General Funds					
General Funds	<u>1,796,975</u>	<u>664,741</u>	<u>(535,037)</u>	<u>275,822</u>	<u>2,202,501</u>
	2,183,062	664,741	(568,095)	-	2,279,708
Total	<u>2,183,062</u>	<u>664,741</u>	<u>(568,095)</u>	<u>-</u>	<u>2,279,708</u>

Landscape Conservation Programme are funds expended to support salaries and associated logistical costs in employing a Landscape Conservation Manager and Officer to implement the programme.

Capital expenditure are funds expended to purchase and/or renew equipment or infrastructure used in the field.

Balance of MoU funding are funds to support implementation of activities until May 2024 agreed under an MoU with the Indonesian Ministry of Environment and Forestry.

General funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2023

9. NET ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Current assets	2,285,880	-	2,285,880	2,189,229
Current liabilities	(6,172)	-	(6,172)	(6,167)
	<u>2,279,708</u>	<u>-</u>	<u>2,279,708</u>	<u>2,183,062</u>

10. COMMITMENTS UNDER OPERATING LEASES

	Land & Building	
	2023	2022
	£	£
Within 1 year	<u>15,000</u>	<u>12,000</u>

The amount expensed to the Statement of Financial Activities in the year was £15,000 (2022: £12,000).

11. INDEPENDENT EXAMINER'S AND INDEPENDENT AUDITOR'S REMUNERATION

	2023	2022
	£	£
Examiner's fees - Examination	2,520	
Auditor's remuneration - Audit	<u></u>	<u>4,200</u>

Notes to the financial statements
For the year ended 31 December 2023

12. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

Comparative statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £
INCOME				
Income from grants, donations and legacies		1,381,084	73,188	1,454,272
Income from charitable activities		18,878	40,561	59,439
Other income		579	-	579
TOTAL INCOME	2	1,400,541	113,749	1,514,290
EXPENDITURE				
Expenditure on raising funds		40,487	-	40,487
Expenditure on charitable activities				
· Activities in the field		345,824	114,082	459,906
· Education		4,146	-	4,146
Governance and support costs		48,304	(333)	47,971
TOTAL EXPENDITURE	3	438,761	113,749	552,510
NET INCOME / (EXPENDITURE) FOR THE YEAR		961,780	-	961,780
FUND BALANCES BROUGHT FORWARD	8,9	1,221,282	-	1,221,282
FUND BALANCES CARRIED FORWARD	8,9	2,183,062	-	2,183,062

Accounts

Annual Report and Financial Statements

For the year ended 31 December 2022

Orangutan Foundation

Company Number: 4624177

Charity number: 1095660

CONTENTS

	Page
Reference and Administrative Details	2
Trustees' report	3 – 13
Auditor's report	14 - 16
Statement of financial activities	17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20-29

Orangutan Foundation

Reference and Administrative Details

Trustees:	Sir Richard Gozney Ashley Leiman OBE (Chair) Marcus Phipps (resigned March 2022) Ian Redmond OBE Dr Jack Rieley Richard Robinow Guy Sanders (Treasurer)
Key Management Personnel:	John Robertson (Director of Indonesian Programmes)
Principal address & Registered Office:	7 Kent Terrace London NW1 4RP
Registered company number:	4624177
Registered Charity number:	1095660
Independent auditor:	Blue Spire Ltd Cawley Priory South Pallant Chichester PO19 1SY
Bankers:	Lloyds Bank Plc 185 Baker Street London NW1 6XB



Orangutan Foundation

Trustees' Report

The Trustees present their Annual Report and Accounts for the year ended 31 December 2022.

Objects and Activities

The objects of the Orangutan Foundation are:

- to promote for the public benefit, the preservation of non-human primates in their natural habitat, to promote their long-term welfare in all parts of the world and to protect them from extinction; and
- to advance education for the public benefit in the study, preservation and protection from extinction of non-human primates;

Public Benefit

All Trustees give their time voluntarily and receive no benefit with the exception of rent for office space as set out in Note 5.

Details of the work undertaken by the Orangutan Foundation in 2022, as set out in this report, satisfies the public benefit requirements for Charities engaged in animal welfare, promoting the environment and the advancement of education. The Charity's Trustees have thus complied with the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

Structure, Governance and Management

Orangutan Foundation is a charity established as a Company Limited by Guarantee (No 4624177). The company is registered with the Charity Commissioners (No 1095660) and is governed by a Memorandum and Articles of Association, which were incorporated in December 2002. The Foundation provides funds to fulfil its objectives, to its Indonesia Country Office, which is registered as a foreign non-governmental organisation (NGO).

Originally, the Orangutan Foundation ("the Foundation") was established as a Charity under a trust deed approved by the Charity Commission (No 1095660-1) in 1994. The objects of the original Charity were to promote the preservation of wild orangutans and to advance education to preserve and protect the species from extinction. As the Foundation evolved, it became necessary to widen its activities. A uniting direction was given by the Charity Commissioners in October 2003 'linking' the two Charities together. This means that whilst both Charities remain separate legal entities, there is no requirement for separate financial statements or annual returns.

The governance of the Charity is vested in a Board of Trustees, which meets on at least two occasions each year. The Board will continue to endeavour to widen its skills base and recruit trustees with relevant experience. New trustees receive induction training and are briefed on developments in charity law and financial matters, as appropriate. Marcus Phipps resigned as a Trustee in March 2022 and the Board thanked him for his inestimable work over many years on behalf of the Foundation. Details of all remaining trustees, all of whom served for the whole period, are shown on page 2 of this report.

Day-to-day management of the Charity's affairs is the responsibility of the Director, who is also a Trustee, assisted by a small number of employed staff.

Orangutan Foundation

Trustees' Report

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The Trustees are satisfied that major risks to which the Charity is exposed have been discussed and systems have been put in place to mitigate those risks. The principal risks identified by the Trustees are as follows:

- Ongoing threats of habitat loss and degradation, particularly in the face of commercial pressures in Indonesia.
- Challenges raising unrestricted funds to enable continued support of field operations, due to the current financial climate.
- Loss or incapacitation of key staff
- Depreciation of sterling, especially relative to the US dollar, as a result of global economic factors, increasing operating costs of the Country Office in Indonesia.

2022 Activities and Achievements

The Orangutan Foundation offers its appreciation to all grant giving bodies, donors and supporters without whom we would not be able carry out our mission to provide a future for Orangutans, Forests and People in Indonesian Borneo, which is carried out by the Foundation's Indonesia Country Office.

The Indonesia Country Office activities

Notable achievements of the Foundation's Indonesia Country Office during the year include:

Lamandau Wildlife Reserve, Central Kalimantan, Indonesian Borneo.

The reserve and adjoining buffer zone forests cover over 200,000 acres (82,685 hectares) and was established as a release site for orangutans. The Foundation collaborates with the government's conservation agency BKSDA in protecting the reserve and its orangutan population.

Habitat protection

- The integrity and biodiversity of the reserve is threatened by illegal logging, encroachment, fires, and hunting. To address these threats, habitat protection efforts focused on the operation of nine guard posts that are located at strategic points around the reserve, to control access, prevent transportation of illegally felled timber, and to launch monitoring patrols. 48 routine patrols were conducted from each of seven guard posts, monitoring the forest up to 5 km around the guard post, using GPS with SMART Patrol software.
- During routine monitoring patrols, 31 incidents of illegal activities were detected and disrupted during the year, comprising encroachment (9), illegal logging (9), and hunting

Orangutan Foundation

Trustees' Report

- (13). All these cases were reported to BKSDA and then followed up with four sets of joint patrols carried out together with BKSDA.
- The patrol staff also played a crucial role in the early detection and extinguishing of bush fires. Ten bush fires were extinguished during the year together with BKSDA (5 inside the reserve and 5 in the buffer zone). For larger outbreaks, support was provided by the district forest fire-fighting unit (Manggala Agni) and other local agencies.
 - All the guard posts have been equipped with firefighting equipment, including portable water pumps, hoses, and jet shooters.
 - In addition to ground monitoring, aerial monitoring was conducted using a drone and Geographic Information System (GIS) analysis of satellite imagery. GIS analyses were used to plot the locations of illegal activities and outbreaks of wildfires using input data from SMART Patrols, to assist with conservation management planning and collaboration with the conservation agency BKSDA.
 - A GIS landcover analysis of the reserve for 2022 was prepared, which was crucial in being able to identify areas of encroachment that mainly comprises small plantations in already degraded areas of the reserve. Despite this, there was no significant change in the amount of forest cover compared to the previous year (% change <0.02%), indicating that overall, the patrol system was effective in protecting the integrity of the standing forest in the reserve through early detection to resolve all small cases of illegal logging before they could develop into large-scale degradation of forest structure.
 - An analysis of above-ground carbon stocks found 6,538,908 tonnes Carbon in the reserve. This is in addition to the below ground peat deposits of 36,500,504 tonnes C estimated by a consultant team in 2010. This gives a total of more than 43 million tonnes C (equivalent to 157,811,177 tonnes CO₂ emissions), just for inside the reserve, without the additional deeper peat layers within the 21,260-hectares (ha) eastern buffer zone area. This emphasises the importance of habitat protection efforts for both global climate change and biodiversity conservation.

Orangutan rescues and post-release monitoring

- Five orangutan release camps were operated as part of the post-release monitoring programme. Foundation staff monitored the presence of sixty-three orangutans regularly during the year in the forest around the camps, comprising 36 reintroduced orangutans, 13 wild orangutans and six graduates of the soft-release process living independently, as well as a further eight undergoing soft-release.
- Two orangutans (Satria and Nyunyu) were released after successfully graduating from the soft-release process. They had undergone a five-year period, since taken in as orphaned infants, to develop the skills needed to survive independently in the forest.
- Four orangutans whose pregnancies were monitored gave birth during 2022. There have now been more than 98 orangutan births monitored under the reintroduction programme to end of 2022, comprising 87 second-generation births (born to mothers who had been released in the reserve), seven third-generation births (i.e., infants whose grandmothers had been released), and four of totally wild origin monitored by camp staff. Through the combined efforts of releases, protection, and monitoring, we have helped to establish and maintain a self-sustaining viable population.
- The health of all released orangutans still under observation is monitored by camp staff, whilst weekly and on-call health checks are made by the Foundation's Veterinary Doctor, especially for the infants in soft-release.

Orangutan Foundation

Trustees' Report

- Four orangutans were rescued and released into the reserve together with BKSDA during the year; whilst 27 individuals of other species were also released.

Habitat restoration

- Four nurseries were maintained to support the habitat restoration programme, where wild seedlings from 10 species that had been collected by local villagers were maintained and nurtured for 6-9 months before planting out.
- To restore degraded habitat and increase the carrying capacity of the Reserve, 54,000 wild seedlings were planted out at the beginning of the rainy season at four locations covering 30 ha of degraded land and enrichment planting in 50.5 ha under natural succession. The total area restored now covers 328 acres (133 hectares), with 191,858 seedlings planted out since 2015. To maximise their survival, maintenance work is carried out on each seedling at intervals since planting of about 3, 12, and 24 months. The total area maintained in 2022 was 70 ha (including seedlings planting out in previous two years). The collection of wild seedlings, planting out, and after-planting maintenance was carried out using 18 daily labourers from local communities.

Tanjung Puting National Park, Central Kalimantan, Indonesian Borneo

The Foundation collaborates with the park management BTNP to protect the park and conduct research to support conservation management planning.

Habitat protection

- The Foundation operated two guard posts on the western side of the park, which are strategically located to control the main river access points into the core zone, and from which both weekly river and weekly land forest monitoring patrols were carried out. The weekly patrols use SMART Patrol software with handheld GPS units, with the data being processed in the GIS and shared with BTNP. 126 monitoring patrols were conducted here during 2022, covering 1,453 km. All incidents of illegal activities are reported to BTNP Head of Resort.
- The guard post staff also helped BTNP staff to monitor the park for any outbreaks of fire.

Research and education

- The Foundation continued to operate an international Tropical Forest Research Station at Pondok Ambung in the northern sector of the park.
- The camera-trapping programme continued, with 12 camera traps in operation around the Pondok Ambung area, recording 788 animals from 30 species in 2022. Overall, thirty-seven rare species have been recorded, comprising 2 species of reptiles, 9 bird species, and 26 species of mammals, including the endangered Bornean Clouded Leopard, Sun Bear, porcupine, six species of primates, three species of deer, two species of small wild cats, three species of pheasant and monitor lizards.
- Night-time surveys of Bornean Tarsier (nocturnal primate) and Tomistoma (crocodilian) were conducted, together with daytime surveys of Proboscis Monkeys.
- Growth development of 136 trees from 48 species in twenty sample plots within two permanent vegetation plots was measured twice (every six months), whilst a survey of the phenology of 51 tree species was carried out every month.

Orangutan Foundation

Trustees' Report

- The Information Centre in the park operated by the Foundation with a local guide, received 1,917 visitors from 43 different countries during the year, as it recovered from travel restrictions related to the Covid-19 pandemic.

Forests outside conservation areas, western Central Kalimantan, Indonesian Borneo

This is a joint initiative with Yayorin (the Foundation's local partner NGO), to conserve populations of the critically endangered Bornean Orangutan and other wildlife that survive in forests outside conservation areas, where the majority of orangutans and their habitats are found.

Highlights of our work in this area include:

- Collaborating with industrial concessionaires responsible for managing forest lands outside conservation areas in five districts of western Central Kalimantan, which together cover over one million hectares (2.5 million acres) of forests. This work, carried out with BKSDA and concessionaires, focused on conducting surveys in high biodiversity forests to determine the status of orangutan populations within each management concession and conservation actions required.
- During 2022, surveys were conducted in six locations along 72 km of transects covering an area of 231,588 ha (572,000 acres).
- Three stakeholder workshops were conducted jointly with BKSDA and Yayorin to present and discuss the results with all related industrial concessionaires – held separately for logging and plantation concessionaires.
- A local public consultation was held, in collaboration with BKSDA, the Provincial Forestry Service, and district government agencies, for a plan to establish an Essential Ecosystem Area (KEE) covering some 21,260 hectares of forest land in the buffer zone adjoining the Lamandau Wildlife Reserve. Following a recommendation from the Head of the District Government, a joint presentation was made to the DG for Conservation of Natural Resources and Ecosystems.
- Forest monitoring patrols in the buffer zone forests around the Lamandau WR, under the responsibility of two districts' FMUs, were conducted to protect these forests from illegal logging, encroachment, and outbreaks of wildfires.
- A training programme in wildlife and habitat survey techniques was held for 21 staff from participating concession holders and related Forestry agencies (BKSDA, BTNTP, FMs).

Education, research, and co-ordination

- Five conservation education events were organised with guest speakers, hosted by the Country Office. These were held to celebrate annual nature days, including Primate Day, Earth Day, Biodiversity Day, and International Orangutan Day. National Tree Planting Day was celebrated in November at the Danau Burung reforestation sites together with BKSDA and 22 students from two local schools, who learnt about the reforestation programme, and each planted a seedling.
- The field teams provide regular video clips, photographic documentation and news updates that are used on the Foundation's social media platforms both in Indonesia and the UK.

Orangutan Foundation

Trustees' Report

- Four research grants of £500 each were awarded to Indonesian students to conduct fieldwork in tropical ecology. This long-term programme aims to support the development of future conservation leaders and practitioners.
- Regular meetings for presenting work plans and co-ordinating activities were held with officials from the Ministry of Environment & Forestry, local government agencies, NGOs, and other stakeholders.

UK office activities

- A bespoke painting by artist Kiril Jeliaskov in partnership with philanthropic fashion house, Treun House Atelier, was auctioned for Earth day in April raising £500 for the Foundation.
- Wilhelma Zoologisch-Botanischer Garten agreed a new 3 year grant towards the reforestation programme.
- Explorers Against Extinction chose Orangutan Foundation as their charity of the year with funds going towards the reforestation programme.
- Big Green Match Fund raised just over £11,000 towards Habitat Protection and Habitat Restoration.
- In May, Orangutan Foundation attended the launch of "OrWanguTuan", a craft beer collaboration with comedian Phil Wang, Anspach & Hobday brewers and The Wine Society with proceeds from beer sales going towards the Foundation.
- Founder and Director, Ashley Leiman, undertook her first trip to the field since before the Covid-19 pandemic. She had a productive meeting with the Assistant to the Secretary General in Jakarta, strengthening support and partnership with government, and took part in the release of the orangutan Satria.
- Erica Stanford cycled an amazing 980 miles across 9 days from Land's End to John O'Groats to complete the Race Across Britain in September raising over £3,000 for the Orangutan Foundation.
- Finance Manager, Coreen Reilly, was delighted to attend the 12th Discworld Convention in Birmingham in August where attendees raised almost £10k for the Foundation.
- Sponsor an Acre for International Orangutan Day in August helped to protect 3,348 acres of rainforest.
- Ashley Leiman, along with Regina Frey, founder of PanEco and Dr Ian Singleton, director of Sumatran Orangutan Conservation Programme accompanied 12 people on the "30 years of conservation tour" in November, visiting conservation programmes in Sumatra and Borneo.
- The Big Give Christmas Challenge raised just over £33,000 to help protect the 80% of orangutans that live under threat of habitat loss outside of national parks and reserves.
- We have continued to increase our audience across all social platforms by posting stories from the field and the UK office frequently and consistently. Instagram remains our largest online supporter base with 25.3k followers. Our Twitter and LinkedIn have also continued to grow apace with 15.8k and 2.2.k followers, respectively, compared to 15k and 1.7k in 2021. Our average reach on Facebook has increased by 33% compared to 2021. Over the next year, we will be focussing on collecting analytic data to continue to adapt and improve our social reach and engagement across all platforms.

Orangutan Foundation

Trustees' Report

Staff and volunteers

- As of June 2023, Pak Hendra resigned from his role as Programme Manager with Orangutan Foundation in order to return to his role with government. Recruitment for a new Programme Manager is ongoing.
- Communication and Operations Manager, Rob Durgut, left the Foundation in November 2022 and was replaced by Amy Crawford as Communication and Operations Officer in December 2022. Amy is already proving to be an asset to the Foundation.

The Foundation achieved all its main aims for 2022.

Aims for 2023

We have set ourselves the following challenges for 2023:

- Boost the protection of orangutans and their habitats in the Lamandau Wildlife Reserve and Tanjung Puting National Park through joint planning and implementation of conservation programmes based on conservation needs and in collaboration with government conservation agencies and surrounding communities.
- Support the protection of orangutans and their habitats through the operation of eleven guard posts, five post-release monitoring camps, a research station, and a visitor information centre, as well as by remote sensing using drones and GIS technology.
- Increase protection of the Lamandau Wildlife Reserve through establishing a new guard post in the southern sector and increase the frequency of weekly forest monitoring patrols.
- Continue the Forest Restoration Programme in the Lamandau Wildlife Reserve through nurturing and then planting out 43,500 wild seedlings to restore 36 ha of degraded orangutan habitat; carrying out maintenance work on saplings planted out over the previous two years; and facilitating natural regeneration.
- Monitor overall changes in forest cover of the Lamandau Wildlife Reserve in 2023 through GIS analysis of satellite imagery, supplemented with aerial photography by drones.
- Collaborate with industrial concessionaires, Yayasan and BKSDA to support orangutan conservation efforts in forests outside conservation areas in Central Kalimantan, covering more than 1 million hectares of prime orangutan habitats.
- Conduct an orangutan population survey in the Lamandau Wildlife Reserve and surrounding buffer zone forests to determine the overall population status and trend.
- Engage with industrial plantation holders and government agencies to prevent and mitigate human-wildlife conflicts within and around their concessions.
- Continue a study of the Tarsier (a rare nocturnal primate) at Pondok Ambung Tropical Forest Research Station, and a census of the False Gharial along the Sekonyer River.
- Facilitate Indonesian research students to conduct ecological field research based at Pondok Ambung Research Station and the Lamandau Wildlife Reserve.
- Upgrade the veterinary equipment for the Foundation's vet team at the new wildlife clinic.
- Continue with a fundraising drive to boost membership and donations, whilst simultaneously maintaining field costs in line with revenues.
- Continue to raise awareness of the Foundation's work through increased social media reach.

Orangutan Foundation

Trustees' Report

Financial Review for the year ended 31 December 2022

The Statement of Financial Activities is set out on page 17 of the financial statements. A summary of the financial results is set out below.

Income

Total income for 2022 amounted to £1,514k (2021: 679k). Income from donations and legacies, including membership subscriptions, amounted to £1,454k (2021: £609k). Income from charitable activities amounted to £60k (2021: £70k).

Expenditure

Expenditure totalled £553k (2021: £517k). The cost of raising funds related to expenditure on fundraising and publicity and amounted to £40k (2021: £28k). Expenditure on supporting activities in the field amounted to £460k (2021: £436k). Education costs were £4k (2021: £4k). Governance and support costs were £48k (2021: £49k).

The net result for the year was an increase in funds of £962k (2021: £162k).

Designated Funds

Since 2019, the Foundation has been beneficiary to several significant legacies that have helped to create a favourable financial position. As such, the Board of Trustees have decided to designate funds to ensure the sustainability of our work in Indonesia.

In May 2021, the Foundation signed a new 3-year Memorandum of Understanding (MoU) with the Ministry of Environment and Forestry (MOEF) in Indonesia setting out work plans on how the Foundation and MOEF will work together cooperatively to support the conservation of orangutans and their habitats in a sustainable manner. A target of US\$1,250,000, equivalent to £883,845¹, funding from the Foundation over 3 years was included in the MoU for the implementation of these activities. At 31st December 2022, the Foundation had spent £607,923 on the implementation of activities agreed in the work plans. As this MoU is critical to the Foundation continuing to operate in Indonesia, the Board of Trustees have agreed to designate the remaining funding under the MoU, totalling £275,822, for the remaining period of the MoU to May 2024.

In 2020, the Foundation launched the Landscape Conservation Programme (LCP), a programme for the conservation of endangered apes outside conservation areas, where the majority of orangutans are found. This complements an ongoing collaboration started in 2017. The trustees believe that this programme is in accordance with the Foundation's long-term strategy and as such designated £150,000 to support its establishment and growth. As at December 31st 2022, a total of £46,978 of designated funds has been spent. In 2022, the LCP staff undertook 4 surveys, successfully determining distribution and size of orangutan populations within concessionaires and working together to devise forest management plans.

¹ Figure converted into GBP using the following rate: 0.70708 GDP per USD. Rate provided by Oanda on 27th May 2021, being the date the MOU was signed.

Orangutan Foundation

Trustees' Report

In addition to the designated funds set out above, following several years with limited renewal of equipment and infrastructure of other field programmes, the trustees agreed to allocate £50,000 to capital expenditure in 2020. However, this allocation was not immediately utilised because the Foundation was instead able to use a large donation received in early 2020 from an individual donor to cover immediate capital expenditure requirements. This left the £50,000 allocation carried forward to 2022 when it was set against approved capital expenditure designed to approve field operations. The expenditure included a new vehicle, new speedboat and long boat, cameras and camera traps and a drone for ariel monitoring. Total expenditure on capital expenditure in 2022 was £42,757 leaving £7,243 to be carried over into 2023.

As such, total designated funds of £386,087 are carried over into 2023.

Reserves policy

The Trustees believe that it is essential that the Foundation maintains sufficient reserves to allow it to continue its work through difficult economic times, to allow flexibility for cash flow requirements in respect of committed programmes, as well as providing resources in the event of any significant and unexpected expenditure.

The Trustees have set a target of twelve months' expected expenditure as a prudent minimum level of free reserves. This takes into account the need to have a responsible level of cover for our long-term programmes, facilities and staff – which include 11 guard posts, 5 orangutan reintroduction and monitoring camps, 8 infant orangutans under soft-release process, 4 forest restoration sites, 1 research station and a Country Office with 62 fulltime staff, and the responsibility to implement work programmes that have been agreed under an MoU with the central government.

Free reserves as at 31 December 2022 amounted to £1,797k (2021: £429k) which are available to fund ongoing operations. This exceeds the minimum reserves target set by the Trustees. However, the Trustees, in addition to ensuring that the Foundation can meet its immediate obligations also need to take into account the long-term nature of conservation and need to be confident that any programmes run by the Foundation can be sustained in the long term. Accordingly, the Trustees believe it prudent, at a time of rising global costs, to use current reserves to invest in and ensure the sustainability of existing programmes rather than initiate any new programmes at this time that may not be able to be supported with future income.

The trustees will review this policy on an annual basis.

The net assets of the Orangutan Foundation as at 31 December 2022 amounted to £2,183k (2021: £1,221k), there were no restricted funds at the year end (2021: nil), £386k is designated funds and £1,797k is unrestricted funds.

The financial outlook

The Foundation was extremely grateful in 2022 to be beneficiary to several significant legacies resulting in a healthy cash balance. 2023 however has already seen a 17% increase in salary and operational field costs due to inflationary pressure. As the Trustees believe costs will only increase for the foreseeable future, they believe the current amount of reserves prudent to ensure the Foundation is able to support conservation work in the field long term.

Orangutan Foundation

Trustees' Report

We continue to have a sufficient cash balance, which at the end of the year was £2,172k (2021: £1,176k), to meet forecast expenditure in 2023.

Owing to the forecasted legacy income, the Trustees agreed to investment of £500k across two 12-month fixed term deposit accounts, which will mature in October 2023 and November 2023 respectively.

Policy for remuneration of key management

The Charity is managed, on a pro-bono basis by Ashley Leiman, who is a Director and Trustee. Remuneration for other key management personnel is set with reference to an individual's skills and performance with reference to current market rates. A review of remuneration is undertaken on an annual basis and changes implemented with effect from 1 January each year.

Related parties

Details of transactions with related parties are given in note 5 to the financial statements'.

Statement of Trustees' responsibility in relation to the financial statements

The Charity Trustees (who are also the directors of the Orangutan Foundation Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Orangutan Foundation website (www.orangutan.org.uk). Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Orangutan Foundation

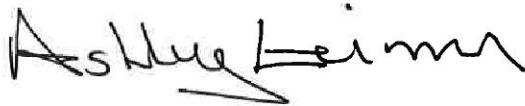
Trustees' Report

Auditor

Blue Spire Limited was appointed to act as auditor for the Foundation in 2022.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on 8/8/2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Ashley Leiman', with a stylized flourish at the end.

Ashley Leiman OBE, Director and Trustee

Auditor's report to the Trustees of

Orangutan Foundation

Independent Auditor's Report to the Trustees of Orangutan Foundation

Opinion

We have audited the financial statements of Orangutan Foundation (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Auditor's report to the Trustees of

Orangutan Foundation

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and the sector in which it operates, we identified the principal laws and regulations that directly affect the financial statements to be the Charities Act, Companies Act, and Employment Act. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

In addition, the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. There is a limitation to areas most likely to have such an effect. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.

Auditor's report to the Trustees of

Orangutan Foundation

Audit procedures performed by the engagement team included:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Blue Spire Limited, Statutory Auditor

Date

31 August 2023

Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY

Blue Spire Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Orangutan Foundation

Statement of Financial Activities For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021
INCOME					
Income from grants, donations and legacies		1,381,084	73,188	1,454,272	609,364
Income from charitable activities		18,878	40,561	59,439	69,597
Other income		579	-	579	97
TOTAL INCOME	2	1,400,542	113,749	1,514,290	679,058
EXPENDITURE					
Expenditure on raising funds		40,487	-	40,487	27,559
Expenditure on charitable activities					
· Activities in the field		345,824	114,082	459,906	436,099
· Education - newsletter costs		4,146	-	4,146	4,010
Governance and support costs		48,304	- 333	47,970	49,120
TOTAL EXPENDITURE	3	438,761	113,749	552,510	516,788
NET INCOME / (EXPENDITURE) FOR THE YEAR		961,780	-	961,780	162,270
FUND BALANCES BROUGHT FORWARD	8,9	1,221,282	-	1,221,282	1,059,012
FUND BALANCES CARRIED FORWARD	8,9	2,183,062	-	2,183,062	1,221,282

All income and expenditure derive from continuing activities.

There were no recognised gains or losses other than those included above. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes of pages 20 to 29 form part of these financial statements.

Orangutan Foundation

Balance sheet as at 31 December 2022 (Company Registration Number 4624177)

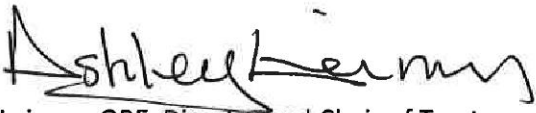
	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	6	16,734	50,630
Cash at bank and in hand		<u>2,172,495</u>	<u>1,175,678</u>
		2,189,229	1,226,308
CREDITORS: Amounts falling due within one year	7	<u>(6,167)</u>	<u>(5,026)</u>
NET CURRENT ASSETS		<u>2,183,062</u>	<u>1,221,282</u>
NET ASSETS		<u>2,183,062</u>	<u>1,221,282</u>
Represented by:			
Unrestricted reserves	8,9	1,796,975	429,198
Designated funds	8,9	386,087	792,084
Restricted reserves		-	-
		<u>2,183,062</u>	<u>1,221,282</u>

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the Charity as at 31 December 2022 and of its surplus for the year then ended in accordance with the requirements of S396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small companies' regime.

The accounts were approved by the Board of Trustees on 8/8/2023 and signed on its behalf by


A Leiman, OBE. Director and Chair of Trustees

Orangutan Foundation

Statement of Cash Flows

For the year ended 31 December 2022

	Notes	2022 £	2021 £
Net cash flow from operating activities (see below)		996,238	193,684
Cash flow from investing activities			
Investment income		579	97
Net cash flow from investing activities		579	97
Net increase/(decrease in cash and cash equivalents)		996,817	193,781
Cash and cash equivalents at 1 January		1,175,678	981,897
Cash and cash equivalents at 31 December		2,172,495	1,175,678
Cash and cash equivalents consist of:			
Cash at bank and in hand		2,172,495	1,175,678
Cash and cash equivalents at 31 December		2,172,495	1,175,678

Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net income for the period	961,780	162,270
Adjusted for:		
Investment income	(579)	(97)
Decrease/(increase) in debtors	33,896	31,776
Increase/(decrease) in creditors	1 141	(265)
	34,458	31,414
	996,238	193,684

Notes to the financial statements For the year ended 31 December 2022

1. NOTES TO THE FINANCIAL STATEMENTS

The principal accounting policies adopted in the preparation of the financial statements of the Charity are set out below.

a) *Basis of preparation*

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

b) Orangutan Foundation Limited meets the definition of a public benefit entity as defined by FRS 102.

The principal accounting policies, which have been applied consistently throughout the year, are set out below.

c) *Going concern*

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have concluded that the Charity is a going concern.

d) *Income*

Donations and subscriptions are recognised when they have been received by the Charity. Legacies are recognised when the Charity has entitlement to the funds and the amount due can be estimated with reasonable certainty.

e) *Expenditure and liabilities*

Expenditure is recognised on an accruals basis as a liability is incurred, and irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2022

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with donations direct to the field, with much of the remainder relating to the printing of educational newsletters/brochures, and include both direct costs and support costs relating to these activities.

Governance costs represent costs of Independent Examination fees and other costs directly attributable to the management of the Charity's assets, organisational, administration and compliance with constitutional and statutory requirements.

Support costs include office and staff costs and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent, and other costs by their usage.

Liabilities are recognised as soon as there is a legal or constructive obligation to make payment.

f) **Debtors**

Debtors are valued at the settlement amount due.

g) **Cash**

Cash comprises bank deposits repayable on demand.

h) **Creditors**

Creditors and accruals are recognised at their settlement amount.

i) **Taxation**

As a charity Orangutan Foundation benefits from exemptions on income and gains falling within Sections 466-493 of the Corporation Tax Act 2010 to the extent they are derived from charitable activities.

j) **Fund accounting**

Unrestricted funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Designated funds are those that have been set aside by the Trustees to meet essential future spending.

Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by a funder, or when funds are raised for a specific purpose.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2022

k) *Operating lease*

Rental payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

l) *Foreign exchange currency*

Assets, liabilities, income and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the day in which the transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date.

m) *Pensions*

The Orangutan Foundation operates a pension scheme in accordance with the current pension regulations. The Foundation contributes to a Defined Contribution Scheme operated by NEST, which came into effect on 1 January 2017.

n) *Critical accounting estimates and areas of judgement*

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no significant estimates or judgements that have a material effect on amounts recognised in the financial statements.

2. INCOME

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Income from donation and legacies						
Membership Subscriptions	13,257	-	13,257	17,880	-	17,880
Donations, appeals and gifts	268,884	-	268,884	283,062	-	283,062
Legacies	1,068,634	-	1,068,634	165,637	-	165,637
Grants: programmes	30,310	73,188	103,497	16,798	125,987	142,785
	1,381,084	73,188	1,454,272	483,377	125,987	609,364
Income from charitable activities						
Adoption	9,851	-	9,851	18,004	-	18,004
Sale of merchandise	9,027	-	9,027	15,340	-	15,340
Grants: projects	-	40,561	40,561	-	36,199	36,199
Other	-	-	-	54	-	54
	18,878	40,561	59,439	33,398	36,199	69,597
Investment Income						
Interest received	579	-	579	97	-	97
Total Income	1,400,542	113,749	1,514,290	516,872	162,186	679,058

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2022

3. EXPENDITURE

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Expenditure on raising funds						
Staff costs	23,279	-	23,279	23,650	-	23,650
Fundraising	4,678	-	4,678	1,440	-	1,440
Merchandise	2,321	-	2,321	4,722	-	4,722
Travel and subsistence	10,209	-	10,209	2,253	-	2,253
	40,487	-	40,487	27,559	-	27,559
Expenditure on charitable activities						
Staff costs	53,852	-	53,852	51,049	-	51,049
Project costs	-	40,561	40,561	-	36,199	36,199
Programme costs	289,972	73,521	363,493	212,340	125,987	338,327
Research grants to individuals	2,000	-	2,000	10,524	-	10,524
Travel and subsistence	-	-	-	-	-	-
	345,824	114,082	459,906	273,913	162,186	436,099
Cost of field operations						
	4,146		4,146	4,010	-	4,010
Education						
	349,970	114,082	464,052	277,923	162,186	440,109
Governance and support costs						
Staff costs	21,047	-	21,047	16,639	-	16,639
Office costs, IT and telephony	25,310	-	25,310	28,725	-	28,725
Governance costs	2,403	-	2,403	3,523	-	3,523
Foreign exchange (gain) / loss	(456)	333	(789)	233	-	233
	48,304	333	47,970	49,120	-	49,120
Total expenditure	438,761	113,749	552,510	354,602	162,186	516,788

Project costs represent amounts donated for specific projects as directed by the funding organisation.

These include: the Conservation of Endangered Ape Populations Outside Protected Areas in Central Kalimantan; the Protection of the Lamandau Wildlife Reserve and Buffer Zone.

Programme costs represent the cost of on-going operations in the field as undertaken by the Independent Country Office.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2022

4. STAFF COSTS	2022 £	2021 £
Wages and salaries	91,510	85,236
Pension costs	2,200	1,995
Social security costs	4,469	4,107
	<u>98,179</u>	<u>91,338</u>
The average number of UK employees during the year	<u>3</u>	<u>3</u>

Field staff are employed and remunerated directly by the Indonesian Country Office.

Total employee benefits of key management personnel amounts to £43,896 (2021: £43,166) and relates to 1 employee (2021: 1 employee). Ashley Leiman provides her services to the Charity on a pro-bono basis.

There were no employees earning in excess of £60,000 (2021: no employees).

5. TRUSTEES' REMUNERATION, REIMBURSEMENT OF EXPENSES AND TRANSACTIONS

Remuneration and reimbursement of expenses

Trustees received no remuneration (2021: nil) and no trustees received reimbursement of expenses (2021: nil).

Transactions

During the year, payments of £12,000 (2021: £12,000) were made to Ashley Leiman for rent of the Foundation's premises. Ashley, as owner of the property, is a Director and Trustee of the Orangutan Foundation. The payment, approved by the Charity Commissioners, recognises the arms-length commercial relationship between the owner of the property and the Foundation.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2022

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued income	7,500	3,500
Gift aid receivable	8,234	8,097
Legacies receivable	1,000	26,508
Prepayment		12,525
	<u>16,734</u>	<u>50,630</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals	2,381	2,500
Taxation and social security	2,157	2,051
Other creditors	1,629	475
	<u>6,167</u>	<u>5,026</u>

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2022

8. ANALYSIS OF NET MOVEMENT IN FUNDS

RESTRICTED FUNDS

	Balance at 1 Jan 2022	Income	Expenditure	Balance at 31 Dec 2022
	£	£	£	£
LAMANDAU WILDLIFE RESERVE				
Camp Gemini costs and medical equipment	-	7,438	(7,438)	-
Forest Restoration Programme	-	37,217	(37,217)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme		22,554	(22,554)	-
OTHER AREAS				
Endangered orangutan populations outside protected areas	-	46,539	(46,539)	-
	-	113,749	(113,749)	-

COMPARATIVE ANALYSIS OF RESTRICTED FUNDS

	Balance at 1 Jan 2021	Income	Expenditure	Balance at 31 Dec 2021
	£	£	£	£
LAMANDAU WILDLIFE RESERVE				
Field Equipment		44,487	(44,487)	-
Camp Gemini costs and medical equipment	-	6,956	(6,956)	-
Forest Restoration Programme	-	35,519	(35,519)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme		39,025	(39,025)	-
OTHER AREAS				
Endangered orangutan populations outside protected areas	-	36,199	(36,199)	-
	-	162,186	(162,186)	-

Description of Restricted Funds

Camp Gemini costs and medical equipment are funds received to cover general maintenance and medical equipment at Camp Gemini.

Forest Restoration Programme is funds received to cover forest restoration work including seed collection, nursery, planting out and maintenance.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2022

Habitat Protection and Orangutan Rescue and Reintroduction programme is funds received to cover operating costs for Guard Post 25 and updates on orangutan TimTom in soft release for Born Free adoption programme.

Endangered orangutan populations outside protected areas is funds received to undertake surveys of orangutan population outside protected areas as well as local stakeholder biodiversity training.

UNRESTRICTED FUNDS

	Balance at 1 Jan 2022 £	Income £	Expenditure £	Transfer between funds £	Balance at 31 Dec 2022 £
Designated Funds					
Landscape Conservation Programme	121,619	-	(18,597)	-	103,022
Capital Expenditure	50,000	-	(42,757)	-	7,243
Balance of MoU funding	620,465	-	-	344,643	275,822
	<u>792,084</u>	<u>-</u>	<u>(61,354)</u>	<u>344,643</u>	<u>386,087</u>
General Funds					
General Funds	429,198	1,400,541	(377,074)	(344,643)	1,796,975
	<u>1,221,282</u>	<u>1,400,541</u>	<u>(438,428)</u>	<u>-</u>	<u>2,183,062</u>
Total	<u>1,221,282</u>	<u>1,400,541</u>	<u>(438,428)</u>	<u>-</u>	<u>2,183,062</u>

Landscape Conservation Programme are funds expended to support salaries and associated logistical costs in employing a Landscape Conservation Manager and Officer to implement the programme.

Capital expenditure are funds expended to purchase and/or renew equipment or infrastructure used in the field.

Balance of MoU funding are funds to support implementation of activities until May 2024 agreed under an MoU with the Indonesian Ministry of Environment and Forestry.

General funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2022

9. NET ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Current assets	2,189,229	-	2,189,229	1,226,308
Current liabilities	(6,167)	-	(6,167)	(5,026)
	<u>2,183,062</u>	<u>-</u>	<u>2,183,062</u>	<u>1,221,282</u>

10. COMMITMENTS UNDER OPERATING LEASES

	Land & Building	
	2022	2021
	£	£
Within 1 year	<u>12,000</u>	<u>12,000</u>

The amount expensed to the Statement of Financial Activities in the year was £12,000 (2021: £12,000).

11. INDEPENDENT EXAMINER'S AND INDEPENDENT AUDITOR'S REMUNERATION

	2022	2021
	£	£
Examiner's fees - Examination		2,340
Auditor's remuneration - Audit	<u>4,200</u>	<u>-</u>

12. CONTINGENT LIABILITY

A contingent liability is being recorded as arising from a 3-year Memorandum of Understanding signed in May 2021 between the Foundation and the Indonesian Ministry of Environment and Forestry. A contingent liability amount of £275,822 to fund work plans agreed under the remainder of the MoU being January 2023 to April 2024. The quantum and timing of funding agreed under the MOU are expected to be ad hoc in nature during this period. This is not recognised in the accounts as a liability on the basis that recognition criteria has not been met.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2022

13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

Comparative statement of financial activities

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £
INCOME				
Income from grants, donations and legacies		483,377	125,987	609,364
Income from charitable activities		33,398	36,199	69,597
Other income		97	-	97
TOTAL INCOME	2	516,872	162,186	679,058
EXPENDITURE				
Expenditure on raising funds		27,559	-	27,559
Expenditure on charitable activities				
· Activities in the field		273,913	162,186	436,099
· Education		4,010	-	4,010
Governance and support costs		49,120		49,120
TOTAL EXPENDITURE	3	354,602	162,186	516,788
NET INCOME / (EXPENDITURE) FOR THE YEAR		162,270	-	162,270
FUND BALANCES BROUGHT FORWARD	8,9	1,059,012	-	1,059,012
FUND BALANCES CARRIED FORWARD	8,9	1,221,282	-	1,221,282

Accounts

Reviewed by Blue Spire

Unaudited
Report and Financial Statements

For the year ended 31 December 2021

Orangutan Foundation

Company Number: 4624177

Charity number: 1095660

CONTENTS

	Page
Charity information – Reference and Administrative Details	2
Trustees' report	2 – 13
Independent examiner's report	14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 28

Orangutan Foundation

Reference and Administrative Details

Trustees:	Ashley Leiman OBE (Chair) Guy Sanders (Treasurer) Sir Richard Gozney Marcus Phipps (resigned 31 st March 2022) Ian Redmond OBE Dr Jack Rieley Richard Robinow
Scientific Advisor:	Dr John Mackinnon
Principal address & Registered Office:	7 Kent Terrace London NW1 4RP
Registered company number:	4624177
Registered Charity number:	1095660
Independent examiner:	Geoffrey Frost Blue Spire Cawley Priory South Pallant Chichester PO19 1SY
Bankers:	Lloyds Bank Plc 185 Baker Street London NW1 6XB

Orangutan Foundation

Trustees' report

The Trustees present their Annual Report and Accounts for the year ended 31 December 2021.

Objects and Activities

The objects of the Orangutan Foundation are:

- to promote for the public benefit, the preservation of non-human primates in their natural habitat, to promote their long-term welfare in all parts of the world and to protect them from extinction;
- to advance education for the public benefit in the study, preservation and protection from extinction of non-human primates; and

Public Benefit

All Trustees give their time voluntarily and receive no benefit with the exception of fair rent as set out in Note 5.

Details of the work undertaken by the Orangutan Foundation in 2021, as set out in this report, satisfies the public benefit requirements for Charities engaged in animal welfare, promoting the environment and the advancement of education. The Charity's Trustees have thus complied with the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

Structure, Governance and Management

Orangutan Foundation is a charity established as a Company Limited by Guarantee (No 4624177). The company is registered with the Charity Commissioners (No 1095660) and is governed by a Memorandum and Articles of Association, which were incorporated in December 2002. The Foundation provides funds to fulfil its objectives, to its Indonesia Country Office, which is registered as a foreign non-governmental organisation (NGO).

Originally, the Orangutan Foundation ("the Foundation") was established as a Charity under a trust deed approved by the Charity Commission (No 1095660-1) in 1994. The objects of the original Charity were to promote the preservation of wild orangutans and to advance education to preserve and protect the species from extinction. As the Foundation evolved, it became necessary to widen its activities. A uniting direction was given by the Charity Commissioners in October 2003 'linking' the two Charities together. This means that whilst both Charities remain separate legal entities, there is no requirement for separate financial statements or annual returns.

The governance of the Charity is vested in a Board of Trustees, which meets on at least two occasions each year. The Board has continued to widen its skills base and recruit trustees with relevant experience. New trustees receive induction training and are briefed on developments in charity law and financial matters, as appropriate. Details of trustees, all of whom served for the whole period, are shown on page 2 of this report.

Day-to-day management of the Charity's affairs is the responsibility of the Director, who is also a Trustee, assisted by a small number of employed staff.

Orangutan Foundation

Trustees' report

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The Trustees are satisfied that major risks to which the Charity is exposed have been discussed and systems have been put in place to mitigate those risks. The principal risks identified by the Trustees are as follows:

- Loss of income as a result of the current economic downturn.
- Ongoing threats of habitat loss and degradation, particularly in the face of commercial pressures in Indonesia.
- Challenges raising unrestricted funds to enable continued support of field operations, due to the current financial climate.
- Depreciation of sterling, especially relative to the US dollar, as a result of global economic factors, increasing operating costs of the Country Office in Indonesia.

2021 Activities and Achievements

The Orangutan Foundation offers its appreciation to all grant giving bodies, donors and supporters without whom we would not be able to support this essential conservation work in Indonesian Borneo, which is carried out by the Foundation's Indonesia Country Office.

The Indonesia Country Office activities

Notable achievements of the Foundation's Indonesia Country Office during the year include:

Lamandau Wildlife Reserve, Central Kalimantan, Indonesian Borneo.

The reserve and adjoining buffer zone forests cover over 200,000 acres (82,685 ha) and was established as a release site for orangutans. The Foundation collaborates with the government's conservation agency BKSDA in protecting the reserve and its orangutan population.

Habitat protection

- The integrity and biodiversity of the reserve is threatened by illegal logging, encroachment, fires, and hunting. To address these threats, habitat protection efforts focused on the operation of nine guard posts that are located at strategic points around the reserve, to control access, prevent transportation of illegally felled timber, and to launch monitoring patrols. Patrols were conducted weekly up to 5 km from each guard post, using GPS with SMART Patrol software. These forest monitoring patrols covered over 1,100 km.
- During routine monitoring patrols, 30 incidents of illegal activities were detected and disrupted during the year, comprising encroachment (10), illegal logging (10), hunting (9), and illegal mining (1). All these cases were reported to BKSDA and then followed up with nine sets of joint patrols carried out together with BKSDA.

Orangutan Foundation

Trustees' report

- The patrol staff also played a crucial role in the early detection and extinguishing of bush fires. Thirteen bush fires were extinguished during the year together with BKSDA (11 in the scrublands on the western side and two in the buffer zone on the eastern side). For larger outbreaks, support was provided by the district forest fire-fighting unit (Manggala Agni) and other local agencies.
- All the guard posts have been equipped with firefighting equipment, including portable water pumps, hoses, and jet shooters.
- Four deep-bore wells have now been installed in the vicinity of each of the four restoration sites in the western part of the reserve (16 in total). Four 200-litre water drums have also been installed beside wells. These are used by guard post rangers as a water source for filling up the jet shooters used to extinguish bush fires during the dry season. Some of the wells are also a source of water for nursery staff for maintenance of wild seedlings in the nurseries.
- In addition to ground monitoring, aerial monitoring was conducted using a drone and Geographic Information System (GIS) analysis of satellite imagery. GIS analyses were used to plot the locations of illegal activities and outbreaks of wildfires using input data from SMART Patrols, to assist with conservation management planning and collaboration with the conservation agency BKSDA.
- A GIS landcover analysis of the reserve for 2021 was prepared, which was crucial in being able to identify areas of encroachment that mainly comprises small plantations in already degraded areas of the reserve. Despite this, there was virtually no change in the amount of forest cover compared to the previous year (increase of 0.2%), indicating that overall, the patrol system was effective in protecting the integrity of the standing forest in the reserve through early detection to resolve all small cases of illegal logging before they can develop into large-scale degradation of forest structure.

Orangutan rescues and post-release monitoring

- Five orangutan release camps were operated as part of the post-release monitoring programme. Foundation staff monitored the presence of seventy-six orangutans regularly during the year in the forest around the camps, comprising 40 reintroduced orangutans, 20 wild orangutans and 8 graduates of the soft-release process now living independently, as well as a further eight still undergoing soft-release.
- Three orangutans gave birth during 2021, whilst three other mothers were still pregnant by the end of the year. There have now been more than 94 orangutan births monitored under the reintroduction programme to May 2022, comprising 85 second-generation births (born to mothers who had been released in the reserve), six third-generation births (i.e., infants whose grandmothers had been released), and three of totally wild origin monitored by camp staff. Through the combined efforts of releases, protection, and monitoring, we have helped to establish and maintain a self-sustaining viable population.
- The health of all released orangutans still under observation is monitored by camp staff, whilst weekly and on-call health checks are made by the Foundation's Veterinary Doctor, especially for the infants in soft-release.
- Two orangutans were rescued and released into the reserve together with BKSDA during the year; whilst 25 individuals of other species were also released.
- A new speed boat with engine was bought during the year to support camp operations.

Habitat restoration

- Four nurseries were maintained to support the habitat restoration programme, where wild seedlings from 10 species that had been collected by local villagers were maintained and nurtured for 6-9 months before planting out.

Orangutan Foundation

Trustees' report

- To restore degraded habitat and increase the carrying capacity of the Reserve, a target total of 25,800 wild seedlings was planted out at the beginning of the rainy season at four locations, covering 25.3 ha. The total area restored now covers 255 acres (103 hectares), with 137,858 seedlings planted out since 2015. To maximise their survival, maintenance work is carried out on each seedling at intervals since planting of about 3 months, 12 months and 24 months. The total area maintained in 2021 was 52.4 ha (including seedlings planting out in previous two years). The collection of wild seedlings, planting out, and after-planting maintenance is carried out using 15-20 daily labourers from local communities.

Tanjung Puting National Park, Central Kalimantan, Indonesian Borneo

The Foundation collaborates with the park management BTNTP to protect the park and conduct research to support conservation management planning.

Habitat protection

- The Foundation operates two guard posts on the western side of the park, which are strategically located to control the main river access points into the core zone, and from which both weekly river and weekly land forest monitoring patrols were carried out. The weekly patrols use SMART Patrol software with handheld GPS units, with the data being processed in the GIS and shared with BTNTP. All incidents of illegal activities are reported to BTNTP Head of Resort.
- Four joint patrols were conducted together with BTNTP staff.
- The guard post staff also helped BTNTP staff to monitor the park for any outbreaks of fire, including the renovation of a fire monitoring tower.

Research and education

- The Foundation continued to operate an international Tropical Forest Research Station at Pondok Ambung in the northern sector of the park.
- The camera-trapping programme continued, with 10 camera traps in operation around the Pondok Ambung area and five in the vegetation plot, recording 24 species in 2021. Overall, thirty rare species have been recorded, including the endangered Bornean Clouded Leopard, Sun Bear, porcupine, three species of primates, two species of small wild cats, two species of Fireback Pheasant and monitor lizards.
- Night-time surveys of Bornean Tarsier (nocturnal primate) and Tomistoma (crocodilian) were conducted, together with daytime surveys of Proboscis Monkeys.
- Growth development of 30 trees in two vegetation plots was measured twice (every six months), whilst a survey of the phenology of 48 tree species was carried out every month.
- The field research projects of four Indonesian students based at Pondok Ambung and Lamandau WR were supported.
- The Information Centre in the park operated by the Foundation with a local guide, was still affected by travel restrictions related to the Covid-19 pandemic, and only received 496 visitors from 17 different countries during the year.

Forests outside conservation areas, western Central Kalimantan, Indonesian Borneo

This is a joint initiative with Yayasan (the Foundation's local partner NGO), to conserve populations of the critically endangered Bornean Orangutan and other wildlife that survive in forests outside conservation areas, where the majority of orangutans and their habitats are found.

Highlights of our work in this area include:

Orangutan Foundation

Trustees' report

- Collaborating with Forest Management Units (FMUs) and concessionaires responsible for managing forest lands outside conservation areas in five districts of western Central Kalimantan, which together cover over one million hectares (2.5 million acres) of forests. This work, carried out with BKSDA and concessionaires, focuses on conducting surveys in high biodiversity forests to determine the conservation actions required for orangutan populations within each management unit.
- During 2021, surveys were conducted in eight locations along 112 km of transects covering an area of 151,749 ha (375,000 acres).
- A stakeholder workshop was held to present the results, conducted jointly with Yayasan.
- Collaborating with BKSDA, the Provincial Forestry Service, and district government agencies to collate supporting biodiversity information as part of the process for establishing an Essential Ecosystem Area (KEE) covering some 21,260 hectares of forest land in the buffer zone adjoining the Lamandau Wildlife Reserve.
- Conducting forest monitoring patrols in the buffer zone forests around the Lamandau WR under the responsibility of two districts' FMUs to protect the forests from illegal logging, encroachment, and outbreaks of wildfires.
- A training programme in wildlife and habitat survey techniques was held for staff from seven related institutions, including FMU agencies, BKSDA, BTNTP, and concession holders.

Education, research, and co-ordination

- Five conservation education events were organised with guest speakers, hosted by the Country Office. These were held to celebrate annual nature days, including Primate Day, Earth Day, Biodiversity Day, and International Orangutan Day. National Tree Planting Day in November was celebrated at one of the reforestation sites, with 22 students from two local schools and 70 participants from related local agencies and private sector companies, invited to plant a seedling.
- The field teams provide regular video clips, photographic documentation and news updates that are used on the Foundation's social media platforms both in Indonesia and the UK.
- Four research grants of £500 each were awarded to Indonesian students to conduct fieldwork in tropical ecology. This long-term programme aims to support the development of future conservation leaders and practitioners.
- Regular meetings for presenting work plans and co-ordinating activities were held with officials from the Ministry of Environment & Forestry, local government agencies, NGO's and other stakeholders.

UK office activities

- In May 2021, the Orangutan Foundation signed the third Memorandum of Understanding with the Ministry of Environment and Forestry. This is essential to work in Indonesia and signifies our partnership with the Indonesian Government.
- With some covid restriction still in place during 2021 no outside events were held. Rather online events were held.
- To mark International Day of Forests, the Orangutan Foundation hosted a webinar on 21st March, 'Orangutan Tales' with Ashley Leiman OBE, Ian Singleton OBE and Ian Redmond OBE. Since the event, the webinar has reached an audience of almost 9,800 on Facebook and been viewed over 870 times on YouTube.

Orangutan Foundation

Trustees' report

- The Legacy of Love book, a book dedicated to animals and animal advocates, was launched with 4 pages devoted to the Foundation.
- There were no visits to Indonesia. The UK is in touch daily with the field office through emails and Whatsapp and has maintained good communication. The UK office joined the field staff by zoom when they were having a two-day team building retreat.
- Ashley Leiman gave a Zoom presentation to a Soroptimist Meeting which was well attended.
- Orangutan Foundation and Ashley Leiman were honoured to receive the Orangutan Republic Pongo Environmental Award. The ceremony, which took place in Los Angeles, was streamed online around the world.
- The Foundation participated in Rainforest Live, an international event in collaboration with many other wildlife charities, where we shared drone footage of daybreak in the forest, clips of proboscis monkeys and other wildlife, and some intimate shots of orangutan Sheila with her new infant Silva.
- In August, for International Orangutan Day, we set a target for supporters to help protect 1,000 acres in one week through our Sponsor an Acre initiative. We more than doubled this target and protected over 2,500 acres equating to over £5,000 towards habitat protection. A further £7,278 was raised through Sponsor an Acre via our website throughout the rest of 2021.
- Instagram continues to be our most popular platform in terms of engaging and communicating with supporters with 23.5k followers and an overall increase in likes and comments on social media activity. Facebook is approaching 16k followers and we have seen online fundraisers continue to support us, whether they are celebrating a birthday or creating an activity of their own. Twitter has 15k followers and more regular LinkedIn content has increased followers to almost 1.7k.
- The orphaned infant orangutans in our soft-release programme usually need 3-5 years of daily care to help them develop the skills needed to survive independently in the forest. The costs for this are supported through the adoption programme on our website which generated donations of £18,505 in 2021 (£9,865 for Mona and £8,640 for Adib). Adib replaced Okto, who was successfully released.
- Guardians of Lamandau raised £2,000 from 10 new individual one-off website orders, double the amount for the previous year.
- The Foundation participated in the Big Give Christmas Challenge and for the first time, the Green Match Fund which together raised £31,305 (including gift aid).
- Christmas, as ever, was the busiest time for merchandise orders. This year we had baseball caps donated by Jenny Power and new t-shirts to add to our range.
- It has been most heartening to see a number of children concerned about orangutans and their habitats and becoming fundraisers for the Foundation. Together they have raised thousands of pounds towards our conservation programmes.

Staff and volunteers

- Pak Hendra continues as Programme Manager in Indonesia and it is hoped he will continue beyond his contract which ends in March 2023.
- Coreen Reilly joined the Foundation, part-time, as Finance Manager in January 2021 and is an asset to the small team in the London office.
- As the role of Rob Durgut grows, he now has the title Communication and Operations Manager.

Orangutan Foundation

Trustees' report

The Foundation achieved all its main aims for 2021, except for conducting a public consultation on establishing an Essential Ecosystem Area that had to be rescheduled to 2022.

Aims for 2022

We have set ourselves the following challenges for 2022:

- To collaborate with government conservation agencies in the protection of orangutans and their habitats in the Lamandau Wildlife Reserve and Tanjung Puting National Park through joint planning and implementation of conservation programmes.
- To support the protection of orangutans and their habitats through the operation of eleven guard posts, five post-release monitoring camps, a research station, and a visitor information centre, as well as by remote sensing using drones and GIS technology.
- To continue the Forest Restoration Programme in the Lamandau Wildlife Reserve through nurturing and then planting out 51,000 wild seedlings to restore 42 ha of degraded orangutan habitat, and carrying out maintenance work on saplings planted out in the previous two years.
- To monitor changes in forest cover of the Lamandau Wildlife Reserve in 2022 through GIS analysis of satellite imagery.
- To initiate a conservation strategy to resolve outbreaks of encroachment within the reserve.
- To collaborate with industrial concessionaires and BKSDA to support orangutan conservation efforts outside conservation areas, through conducting joint population surveys within logging and plantation concessions.
- To support the district government and BKSDA Kalteng in the assessment of a proposed Essential Ecosystem Area of some 21,00 hectares of forest land in the buffer zone adjoining the reserve, and supporting a formal public consultation process.
- To engage with industrial concession holders and government agencies to prevent and mitigate human-wildlife conflicts within and around their concessions.
- To continue a study of the Tarsier (a rare nocturnal primate) at Pondok Ambung Tropical Forest Research Station.
- To facilitate Indonesian research students to conduct ecological field research based at Pondok Ambung Research Station and the Lamandau Wildlife Reserve.
- To continue with a fundraising drive to boost membership and donations, whilst simultaneously maintaining field costs in line with revenues.

Orangutan Foundation

Trustees' report

Financial Review for the year ended 31 December 2021

The Statement of Financial Activities is set out on page 15 of the financial statements. A summary of the financial results is set out below.

Income

Total income for 2021 amounted to £679k (2020: 629k). Income from donations and legacies, including membership subscriptions, amounted to £609k (2020: £551k). Income from charitable activities amounted to £70k (2020: £74k) and other income was £97 (2020: £3k).

Expenditure

Expenditure totalled £517k (2020: £444k). The cost of raising funds related to expenditure on fundraising and publicity and amounted to £28k (2020: £29k). Expenditure on supporting activities in the field amounted to £436k (2020: £369k). Education costs were £4k (2020: £4k). Governance and support costs were £49k (2020: £41k). The net result for the year was an increase in funds of £162k (2020: £185k).

Designated Funds

The Foundation received several legacies in 2019 that helped create a favourable financial position at the end of that financial year. As such, the Board of Trustees decided to designate funds to ensure the sustainability of our work in Indonesia.

In May 2021, the Foundation signed a new 3-year Memorandum of Understanding (MoU) with the Ministry of Environment and Forestry (MOEF) in Indonesia setting out work plans on how the Foundation and MOEF will work together cooperatively to support the conservation of orangutans and their habitats in a sustainable manner. A target of US\$1,250,000, equivalent to £883,845¹, funding from the Foundation over 3 years was included in the MoU for the implementation of these activities. At 31st December 2021, the Foundation had spent £263,280 on the implementation of activities agreed in the work plans. As this MoU is critical to the Foundation continuing to operate in Indonesia, the Board of Trustees have decided to designate the remaining funding under the MoU, totalling £620,465, for the remaining period of the MoU to May 2024.

In 2020, the Foundation began a programme for conservation of endangered apes outside conservation areas, where the majority of orangutans are found. This complements an ongoing collaboration started in 2017. The trustees believe that this programme is in accordance with the Foundation's long-term strategy and, in 2020, allocated £50,000 per year over three years to support it. In 2021, a total of £28,381 of designated funds was spent. Of this, £19,357 was spent on salaries and associated logistical costs in employing a Landscape Conservation Manager and Officer to implement the programme. The Landscape Conservation programme has been successful in initiating collaboration with concessionaires to conduct wildlife surveys in large forest concessions, from which the distribution and size of each orangutan population can be determined, together with threats to

¹ Figure converted into GBP using the following rate: 0.70708 GBP per USD. Rate provided by Oanda on 27th May 2021

Orangutan Foundation

Trustees' report

their survival and conservation actions required to safeguard the population in each concession. The programme will be expanded in 2022 to survey more concessions.

A further £9,024 was given as a grant to the Scorpion Foundation to support their work reducing threats to Tapanuli orangutans in Batang Toru ecosystem, Sumatra.

In addition to the designated funds set out above, following several years with limited renewal of equipment and infrastructure of other field programmes, the trustees agreed to allocate £50,000 to capital expenditure in 2020. In early 2020, however, the Foundation received a large donation from an individual donor which was used to invest in new equipment and a new vehicle. Further to an inventory in 2021, it was decided that no further capital expenditure was required in the financial year so £50,000 is carried over to 2022.

As such, designated funds of £792,084 are carried over into 2022.

Reserves policy

The Trustees believe that it is essential that the Foundation maintains sufficient reserves to allow it to continue its work through difficult economic times, to allow flexibility for cash flow requirements in respect of committed programmes, as well as providing resources in the event of any significant and unexpected expenditure.

The Trustees have set a target of twelve months' expected expenditure as a prudent level of free reserves. This takes into account the need to have a responsible level of cover for our long-term programmes, facilities and staff – which include 11 guard posts, 5 orangutan reintroduction and monitoring camps, 8 infant orangutans under soft-release process, 4 forest restoration sites, 1 research station and a Country Office with 62 fulltime staff, and the responsibility to implement work programmes that have been agreed under an MoU with the central government.

Free reserves as at 31 December 2021 amounted to £414k (2020: £859k) which are available to fund ongoing operations. This exceeds the reserves target set by the Trustees however under current economic conditions, with major uncertainties in future income streams from donations as a result of the unprecedented economic downturn from the Covid-19 pandemic and cost-of-living crisis along with the unpredictability of legacy donations, the trustees believe it is prudent to carry these free reserves to support the long-term nature of ongoing conservation work in the field ensuring the future of the critically endangered orangutan.

The trustees will review this policy on an annual basis.

The net assets of the Orangutan Foundation as at 31 December 2021 amounted to £1,221k (2020: £1,059k), there were no restricted funds at the year end (2020: nil), £792k is designated funds and £429k is unrestricted funds.

The financial outlook

Although income increased in 2021, programme expenditure has also increased due to inflationary macroeconomic conditions. The cost-of-living crisis currently being experienced globally is likely to curtail income in the next financial year however continued cost inflation driven by global events will most likely see programmatic costs continue to rise for the foreseeable future hence the Trustees believe the current amount of reserves prudent.

Orangutan Foundation

Trustees' report

We continue to have a sufficient cash balance, which at the end of the year was £1,176k (2020: £982k), to meet forecast expenditure in 2022.

Policy for remuneration of key management

The Charity is managed, on a pro-bono basis by Ashley Leiman, who is a Director and Trustee. Remuneration for other key management personnel is set with reference to an individual's skills and performance with reference to current market rates. A review of remuneration is undertaken on an annual basis and changes implemented with effect from 1 January each year.

Related parties

Details of related parties are given in note 13 to the financial statements.

Statement of Trustees' responsibility in relation to the financial statements

The Charity Trustees (who are also the directors of the Orangutan Foundation Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Orangutan Foundation website (www.orangutan.org.uk). Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiner

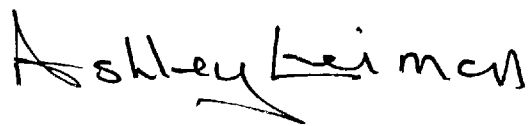
Blue Spire was appointed to act as independent examiner for the Foundation in 2022.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Orangutan Foundation

Trustees' report

Approved by the Trustees on 21/07/2022 and signed on their behalf by:

A handwritten signature in black ink that reads "Ashley Leiman". The signature is written in a cursive style with a large initial 'A' and a long horizontal stroke extending from the 'y'.

Ashley Leiman OBE, Director and Trustee

Independent Examiner's report to the Trustees of Orangutan Foundation Limited

Independent examiner's report to the Trustees of Orangutan Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

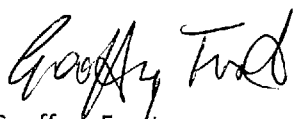
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statements of Recommended Practice for accounting and reporting by charities.

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.



Geoffrey Frost

For and on behalf of Blue Spire

Chartered Accountants

Cawley Priory, South Pallant, Chichester PO19 1SY

Date: 27 July 2022

Orangutan Foundation

Statement of Financial Activities For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	2020
INCOME					
Income from grants, donations and legacies		483,377	125,987	609,364	551,344
Income from charitable activities		33,398	36,199	69,597	74,161
Other income		97	-	97	3,082
TOTAL INCOME	2	516,872	162,186	679,058	628,587
EXPENDITURE					
Expenditure on raising funds		27,559	-	27,559	28,990
Expenditure on charitable activities					
· Activities in the field		273,913	162,186	436,099	369,258
· Education		4,010	-	4,010	3,986
Governance and support costs		49,120	-	49,120	41,408
TOTAL EXPENDITURE	3	354,602	162,186	516,788	443,642
NET INCOME / (EXPENDITURE) FOR THE YEAR		162,270	-	162,270	184,945
FUND BALANCES BROUGHT FORWARD		1,059,012	-	1,059,012	874,067
FUND BALANCES CARRIED FORWARD	9	1,221,282	-	1,221,282	1,059,012

All income and expenditure derive from continuing activities.

There were no recognised gains or losses other than those included above. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes of pages 18 to 28 form part of these financial statements.

Orangutan Foundation

Balance sheet as at 31 December 2021 (Company Registration Number 4624177)

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	6	50,630	82,406
Cash at bank and in hand		1,175,678	981,897
		<u>1,226,308</u>	<u>1,064,303</u>
CREDITORS: Amounts falling due within one year	7	<u>(5,026)</u>	<u>(5,291)</u>
NET CURRENT ASSETS		<u>1,221,282</u>	<u>1,059,012</u>
NET ASSETS		<u>1,221,282</u>	<u>1,059,012</u>
Represented by:			
Unrestricted reserves		429,198	859,012
Designated funds		792,084	200,000
Restricted reserves	8	<u>-</u>	<u>-</u>
	9	<u>1,221,282</u>	<u>1,059,012</u>

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the Charity as at 31 December 2021 and of its surplus for the year then ended in accordance with the requirements of S396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small companies' regime.

The accounts were approved by the Board of Trustees on 21/07/2022 and signed on its behalf by



A Leiman, OBE. Director and Chair of Trustees

Orangutan Foundation

Statement of Cash Flows

For the year ended 31 December 2021

	Notes	2021 £	2020 £
Net cash flow from operating activities (see below)		193,684	341,611
Cash flow from investing activities			
Investment income	97	3,082	
Net cash flow from investing activities		97	3,082
Net increase/(decrease) in cash and cash equivalents		193,781	344,693
Cash and cash equivalents at 1 January		981,897	637,204
Cash and cash equivalents at 31 December		<u>1,175,678</u>	<u>981,897</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		<u>1,175,678</u>	<u>981,897</u>
Cash and cash equivalents at 31 December		<u>1,175,678</u>	<u>981,897</u>

Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for the period	162,270	184,945
Adjusted for:		
Investment income	(97)	(3 082)
Decrease/(increase) in debtors	31,776	159,628
Increase/(decrease) in creditors	<u>(265)</u>	<u>120</u>
	31,414	156,666
	<u>193,684</u>	<u>341,611</u>

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

1. NOTES TO THE FINANCIAL STATEMENTS

The principal accounting policies adopted in the preparation of the financial statements of the Charity are set out below.

a) ***Basis of preparation***

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

b) Orangutan Foundation Limited meets the definition of a public benefit entity as defined by FRS 102.

The principal accounting policies, which have been applied consistently throughout the year, are set out below.

c) ***Going concern***

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income.

In making this assessment the trustees have considered the impact of Covid-19 and while income streams have been affected, these will not affect the charity's ability to continue its charitable objectives, however operations may be at a potentially reduced level.

d) ***Income***

Donations and subscriptions are recognised when they have been received by the Charity. Legacies are recognised when the Charity has entitlement to the funds and the amount due can be estimated with reasonable certainty.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

e) ***Expenditure and liabilities***

Expenditure is recognised on an accruals basis as a liability is incurred, and irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with donations direct to the field, with much of the remainder relating to the printing of educational newsletters/brochures, and include both direct costs and support costs relating to these activities.

Governance costs represent costs of Independent Examination fees and other costs directly attributable to the management of the Charity's assets, organisational, administration and compliance with constitutional and statutory requirements.

Support costs include office and staff costs and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent, and other costs by their usage.

Liabilities are recognised as soon as there is a legal or constructive obligation to make payment.

f) ***Debtors***

Debtors are valued at the settlement amount due.

g) ***Cash***

Cash comprises bank deposits repayable on demand.

h) ***Creditors***

Creditors and accruals are recognised at their settlement amount.

i) ***Taxation***

As a charity Orangutan Foundation benefits from exemptions on income and gains falling within Sections 466-493 of the Corporation Tax Act 2010 to the extent they are derived from charitable activities.

j) ***Fund accounting***

Unrestricted funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Designated funds are those that have been set aside by the Trustees to meet essential future spending.

Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by a funder, or when funds are raised for a specific purpose.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

k) *Operating lease*

Rental payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

l) *Foreign exchange currency*

Assets, liabilities, income and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the day in which the transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date.

(i) *Pensions*

The Orangutan Foundation operates a pension scheme in accordance with the current pension regulations. The Foundation contributes to a Defined Contribution Scheme operated by NEST, which came into effect on 1 January 2017.

(j) *Critical accounting estimates and areas of judgement*

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no significant estimates or judgements that have a material effect on amounts recognised in the financial statements.

2. INCOME

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Income from donation and legacies						
Membership Subscriptions	17,880	-	17,880	18,091	-	18,091
Donations, appeals and gifts	283,062	-	283,062	322,644	-	322,644
Legacies	165,637	-	165,637	131,142	-	131,142
Grants: programmes	16,798	125,987	142,785	-	79,467	79,467
	483,377	125,987	609,364	471,877	79,467	551,344
Income from charitable activities						
Adoption	18,004	-	18,004	24,035	-	24,035
Sale of merchandise	15,340	-	15,340	12,792	-	12,792
Grants: projects	-	36,199	36,199	-	37,261	37,261
Other	54	-	54	73	-	73
	33,398	36,199	69,597	36,900	37,261	74,161
Investment Income						
Interest received	97	-	97	3,082	-	3,082
Total Income	516,872	162,186	679,058	511,859	116,728	628,587

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

3. EXPENDITURE

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Expenditure on raising funds						
Staff costs	23,650	-	23,650	22,739	-	22,739
Fundraising	1,440	-	1,440	-	-	-
Merchandise	4,721	-	4,721	6,196	-	6,196
Travel and subsistence	-	2,253	2,253	55	-	55
	27,558	-	27,558	28,990	-	28,990
Expenditure on charitable activities						
Staff costs	51,049	-	51,049	49,147	-	49,147
Project costs	-	36,199	36,199	-	37,261	37,261
Programme costs	212,340	125,987	338,327	193,977	86,273	280,250
Research grants	10,524	-	10,524	-	-	-
Travel and subsistence	-	-	-	2,600	-	2,600
	273,913	162,186	436,099	245,724	123,534	369,258
Cost of field operations						
	273,913	162,186	436,099	245,724	123,534	369,258
Education	4,010	-	4,010	3,986	-	3,986
Total expenditure on charitable activities	277,924	162,186	440,109	249,710	123,534	373,244
Governance and support costs						
Staff costs	16,639	-	16,639	9,510	-	9,510
Office costs, IT and telephony	28,725	-	28,725	28,762	-	28,762
Governance costs	3,523	-	3,523	3,164	-	3,164
Foreign exchange (gain) / loss	233	-	233	(28)	-	(28)
	49,120	-	49,120	41,408	-	41,408
Total expenditure	354,602	162,186	516,787	320,108	123,534	443,642

Project costs represent amounts donated for specific projects as directed by the funding organisation.

These include: the Conservation of Endangered Ape Populations Outside Protected Areas in Central Kalimantan; the Protection of the Lamandau Wildlife Reserve and Buffer Zone.

Programme costs represent the cost of on-going operations in the field as undertaken by the Independent Country Office.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

4. STAFF COSTS	2021 £	2020 £
Wages and salaries	85,236	76,859
Pension costs	1,995	1,648
Social security costs	4,107	2,889
	<u>91,338</u>	<u>81,396</u>
	<u>91,338</u>	<u>81,396</u>
The average number of UK employees during the year	<u>3</u>	<u>3</u>
The average headcount of UK employees during the year	<u>3</u>	<u>3</u>

Field staff are employed and remunerated directly by the Indonesian Country Office.

Total employee benefits of key management personnel amounts to £43,166 (2020: £41,567) and relates to 1 employee (2020: 1 employee). Ashley Leiman provides her services to the Charity on a pro-bono basis.

There were no employees earning in excess of £60,000 (2020: nil).

5. TRUSTEES' REMUNERATION, REIMBURSEMENT OF EXPENSES AND TRANSACTIONS

Remuneration and reimbursement of expenses

Trustees received no remuneration (2020: nil) and no trustees received reimbursement of expenses (2020: nil).

Transactions

During the year, payments of £12,000 (2020: £12,000) were made to Ashley Leiman for rent of the Foundation's premises. Ashley, as owner of the property, is a Director and Trustee of the Orangutan Foundation. The payment, approved by the Charity Commissioners, recognises the arms-length commercial relationship between the owner of the property and the Foundation.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Accrued income	3,500	21,398
Gift aid receivable	8,097	2,500
Legacies receivable	26,508	58,508
Prepayment	12,525	-
	50,630	82,406
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Accruals and deferred income	5,026	5,291
	5,026	5,291

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

8. ANALYSIS OF NET MOVEMENT IN FUNDS

RESTRICTED FUNDS

	Balance at 1 Jan 2021	Income	Expenditure	Balance at 31 Dec 2021
	£	£	£	£
LAMANDAU WILDLIFE RESERVE				
Field Equipment		44,487	(44,487)	-
Camp Gemini costs and medical equipment	-	6,956	(6,956)	-
Forest Restoration Programme	-	35,519	(35,519)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme		39,025	(39,025)	-
OTHER AREAS				
Endangered orangutan populations outside protected areas	-	36,199	(36,199)	-
	-	162,186	(162,186)	-

COMPARATIVE ANALYSIS OF RESTRICTED FUNDS

	Balance at 1 Jan 2020	Income	Expenditure	Balance at 31 Dec 2020
	£	£	£	£
LAMANDAU WILDLIFE RESERVE				
Operating Costs	-	29,500	(29,500)	-
Camp Gemini costs and medical equipment	-	6,998	(6,998)	-
Forest Restoration Programme	-	26,469	(26,469)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme		16,500	(16,500)	-
OTHER AREAS				
Endangered orangutan populations outside protected areas	-	37,261	(37,261)	-
Research Grants and Education	6,806	-	(6,806)	-
	-	116,728	(123,534)	-

Description of Restricted Funds

Field equipment are funds received to purchase equipment to be used in the field including a vehicle, fire fighting equipment and a speed boat.

Operating costs are funds received to cover general operating costs in the Lamandau Wildlife Reserve.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

Camp Gemini costs and medical equipment are funds received to cover general maintenance and medical equipment at Camp Gemini.

Forest Restoration Programme is funds received to cover forest restoration work including seed collection, nursery, planting out and maintenance.

Habitat Protection and Orangutan Rescue and Reintroduction programme is funds received to cover operating costs for Guard Post 25 and updates on orangutan TimTom in soft release for Born Free adoption programme.

Endangered orangutan populations outside protected areas is funds received to undertake surveys of orangutan population outside protected areas as well as local stakeholder biodiversity training.

UNRESTRICTED FUNDS

	Balance at 1 Jan 2021 £	Income £	Expenditure £	Transfer between funds £	Balance at 31 Dec 2021 £
Designated Funds					
Landscape Conservation Programme	150,000	-	(28,381)	-	121,619
Capital Expenditure	50,000	-	-	-	50,000
Balance of MoU funding	-	-	-	620,465	620,465
	<u>200,000</u>	<u>-</u>	<u>(28,381)</u>	<u>620,465</u>	<u>792,084</u>
General Funds					
General Funds	859,012	516,872	(326,221)	(620,465)	429,198
	<u>1,059,012</u>	<u>516,872</u>	<u>(354,602)</u>	<u>-</u>	<u>1,221,282</u>
Total	<u>1,059,012</u>	<u>516,872</u>	<u>(354,602)</u>	<u>-</u>	<u>1,221,282</u>

Landscape Conservation Programme are funds expended to support salaries and associated logistical costs in employing a Landscape Conservation Manager and Officer to implement the programme along with a grant made to help support work in reducing threats to Tapanuli orangutans in Sumatra.

Capital expenditure are funds expended to purchase and/or renew equipment or infrastructure used in the field.

Balance of MoU funding are funds to support implantation of activities until May 2024 agreed under an MoU with the Indonesian Ministry of Environment and Forestry.

General funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

9. NET ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Current assets	1,226,308	-	1,226,308	1,064,303
Current liabilities	(5,026)	-	(5,026)	(5,291)
	<u>1,221,282</u>	<u>-</u>	<u>1,221,282</u>	<u>1,059,012</u>

10. COMMITMENTS UNDER OPERATING LEASES

	Land & Building	
	2021	2020
	£	£
Within 1 year	<u>12,000</u>	<u>12,000</u>

The amount expensed to the Statement of Financial Activities in the year was £12,000 (2020: £12,000).

11. INDEPENDENT EXAMINER'S

	2021	2020
	£	£
Independent examiner's remuneration is as follows:		
Independent examination	<u>2,970</u>	<u>2,990</u>

12. RELATED PARTIES

Except as disclosed in note 5 above, the Foundation did not undertake any transactions with related parties in the year under review.

13. CAPITAL COMMITMENTS

At 31 December 2021 the Company had no capital commitment not provided for in the financial statements.

Notes to the financial statements For the year ended 31 December 2021

14. CONTINGENT LIABILITY

A contingent liability is being recorded as arising from a 3-year Memorandum of Understanding signed in May 2021 between the Foundation and the Indonesian Ministry of Environment and Forestry. A contingent liability amount of £620,465 to fund work plans agreed under the remainder of the MoU being January 2022 to April 2024. The quantum and timing of funding agreed under the MOU are expected to be ad hoc in nature during this period. This is not recognised in the accounts as a liability on the basis that recognition criteria has not been met.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2021

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
INCOME			
Income from grants, donations and legacies	471,877	79,467	551,344
Income from charitable activities	36,900	37,261	74,161
Other income	3,082	-	3,082
TOTAL INCOME	511,859	116,728	628,587
EXPENDITURE			
Expenditure on raising funds	28,990	-	28,990
Expenditure on charitable activities			-
· Activities in the field	245,724	123,534	369,258
· Education	3,986	-	3,986
Governance and support costs	41,408	-	41,408
TOTAL EXPENDITURE	320,108	123,534	443,642
NET INCOME / (EXPENDITURE) FOR THE YEAR	191,751	(6,806)	184,945
FUND BALANCES BROUGHT FORWARD	867,261	6,806	874,067
FUND BALANCES CARRIED FORWARD	1,059,012	-	1,059,012

Accounts

Reviewed by Moore Kingston Smith

Unaudited
Report and Financial Statements

For the year ended 31 December 2020

Orangutan Foundation

Company Number: 4624177

Charity number: 1095660

CONTENTS

	Page
Charity information – Reference and Administrative Details	2
Trustees' report	3 – 12
Independent examiner's report	13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 24

Orangutan Foundation

Reference and Administrative Details

Trustees: Ashley Leiman OBE (Chair)
Guy Sanders (Treasurer)
Sir Richard Gozney
Marcus Phipps
Ian Redmond OBE
Dr Jack Rieley
Richard Robinow

Scientific Advisor: Dr John Mackinnon

Principal address & Registered Office: 7 Kent Terrace
London
NW1 4RP

Registered company number: 4624177

Registered Charity number: 1095660

Independent examiner: Neil Finlayson
Moore Kingston Smith
Devonshire House
60 Goswell Road
London
EC1M 7AD

Bankers: Lloyds Bank Plc
185 Baker Street
London
NW1 6XB

Orangutan Foundation

Trustees' report

The Trustees present their Annual Report and Accounts for the year ended 31 December 2020.

Objects and Activities

The objects of the Orangutan Foundation are:

- to promote for the public benefit, the preservation of non-human primates in their natural habitat, to promote their long-term welfare in all parts of the world and to protect them from extinction;
- to advance education for the public benefit in the study, preservation and protection from extinction of non-human primates; and
- to ensure a future for orangutans, forests & people.

Public Benefit

All Trustees give their time voluntarily and receive no benefit from the Charity.

Details of the work undertaken by the Orangutan Foundation in 2020, as set out in this report, satisfies the public benefit requirements for Charities engaged in animal welfare, promoting the environment and the advancement of education. The Charity's Trustees have thus complied with the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

Structure, Governance and Management

The Orangutan Foundation ("the Foundation") was established as a Charity under a trust deed approved by the Charity Commission (No 1042194) in 1994. The objects of the original Charity were to promote the preservation of wild orangutans and to advance education to preserve and protect the species from extinction. As the Foundation evolved, it became necessary to widen its activities. A second Charity, 'Orangutan Foundation', was established as a Company Limited by Guarantee (No 4624177). The company is registered with the Charity Commissioners (No 1095660) and is governed by a Memorandum and Articles of Association, which were incorporated in December 2002. A uniting direction was given by the Charity Commissioners in October 2003 'linking' the two Charities together. This means that whilst both Charities remain separate legal entities, there is no requirement for separate financial statements or annual returns. The Foundation provides funds to fulfil its objectives, to its Indonesia Country Office, which is registered as a foreign non-governmental organisation (NGO).

The governance of the Charity is vested in a Board of Trustees, which meets on at least two occasions each year. The Board has continued to widen its skills base and recruit Trustees with relevant experience on an ongoing basis. New Trustees receive induction training and are briefed on developments in charity law and financial matters, as appropriate. Details of Trustees, all of whom served for the whole period, are shown on page 2 of this report.

Day-to-day management of the Charity's affairs is the responsibility of the Director, who is also a Trustee, assisted by a small number of employed staff. Remuneration for other key management personnel is set with reference both to an individual's skills and performance and to current market rates. A review of remuneration is undertaken on an annual basis and changes implemented with effect from 1 January each year.

Orangutan Foundation

Trustees' report

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The Trustees are satisfied that major risks to which the Charity is exposed have been discussed and systems have been put in place to mitigate those risks. The principal risks identified by the Trustees are as follows:

- Loss of income from the economic downturn as a result of the current Covid-19 pandemic.
- Ongoing threats of habitat loss and degradation, particularly in the face of commercial pressures in Indonesia.
- Challenges raising unrestricted funds to enable continued support of field operations, due to the current financial climate.
- Depreciation of sterling, especially relative to the US dollar, as a result of global economic factors, increasing operating costs of the Country Office in Indonesia.

2020 Activities and Achievements

The Orangutan Foundation offers its appreciation to all grant giving bodies, donors and supporters without whom we would not be able to support this essential conservation work in Indonesian Borneo, which is carried out by the Foundation's Indonesia Country Office.

The Indonesia Country Office activities

Notable achievements of the Foundation's Indonesia Country Office during the year include:

Lamandau Wildlife Reserve, Central Kalimantan, Indonesian Borneo.

The reserve was established as a release site for orangutans. The Foundation supports the government's conservation agency BKSDA in protecting the reserve and its orangutan population.

Habitat protection

- Habitat protection efforts focused on the operation of eight guard posts at strategic locations around the Reserve, both to control access and to launch patrols to monitor and prevent illegal logging, encroachment and hunting. Patrols were conducted weekly in a radius of 5 km from each guard post, with the results always reported to BKSDA. Patrol staff use GPS with SMART Patrol software.
- During routine monitoring patrols, 16 incidents of illegal activities were detected and disrupted during the year, comprising: 12 cases of encroachment; 1 case of illegal logging; and 3 incidents of illegal mining. All these cases were reported to BKSDA and then followed up with five sets of joint patrols carried out together with BKSDA.
- The patrol staff also played a crucial role in the early detection and extinguishing of bush fires. Towards the end of the dry season, two integrated fire prevention patrols were conducted in high-

Orangutan Foundation

Trustees' report

risk locations together with BKSDA and community partners. Two socialisation meetings were also held to raise awareness about fire prevention with surrounding villagers, conducted together with BKSDA, FMU's, and the district forest fire-fighting unit (Manggala Agni).

- In addition to ground monitoring, aerial monitoring was conducted using a drone and Geographic Information System (GIS) analysis of satellite imagery. GIS analyses were used to plot the locations of illegal activities and outbreaks of wildfires using input data from SMART Patrols, to assist with conservation management planning and collaboration with the conservation agency BKSDA.
- A GIS landcover analysis of the reserve was crucial in being able to identify a number of small areas of encroachment deep in the reserve, which are not normally covered by the patrol teams, so that an effective resolution plan could be designed. Despite this, there was virtually no change in the amount of forest cover compared to the previous year (less than 0.4% reduction), indicating that overall, the patrol system was effective in protecting the integrity of the forests in the reserve.
- All eight guard posts have been equipped with firefighting equipment, comprising portable water pumps and hoses, whilst two are equipped with jet shooters.

Orangutan rescues and post-release monitoring

- Five orangutan release camps were operated as part of the post-release monitoring programme. Foundation staff monitored the presence of fifty-six orangutans in the surrounding forest (thirty-seven reintroduced orangutans, nineteen wild orangutans). Ten orphaned infants were still undergoing the soft-release process. Eight graduates of soft release have been released and are now living independently in the forest; of these, five were seen regularly in the forest around release camps. A total of 71 orangutans were monitored regularly during the year.
- Seven orangutans gave birth during the last six months of 2020. This was a record birth year for the reserve (cf. 2019 two; 2018 also two) and shows the success of the Foundation's conservation programme. Three of them were second generation mothers who had been born in the wild to mothers of reintroduced females. There have now been more than 92 infants born under the reintroduction programme, showing that we have helped to establish a self-sustaining viable population.
- The health of all released orangutans still under observation is monitored by camp staff, whilst weekly and on-call health checks are made by the Foundation's Veterinary Doctor, especially for the infants in soft-release.
- One orangutan was rescued and released into the reserve by BKSDA; whilst two sun bears, one salt-water crocodile, a python, and a slow loris were released at Camp Gemini during the year.

Habitat restoration

- Three nurseries were maintained to support the habitat restoration programme, where 49,808 wild seedlings from 10 species that had been collected by local villagers were maintained and nurtured before planting out. Seedlings that died in the nursery or after planting out were replaced so as to maintain the planted-out target and density.
- To restore degraded habitat and increase the carrying capacity of the Reserve, a target total of 36,500 wild seedlings was planted out in March and November at four locations, covering 28 ha. The area restored now covers 193 acres (78 hectares), with over 112,000 seedlings planted out since 2015. To maximise their survival, maintenance work is carried out on each seedling at intervals since planting of about 3 months, 12 months and 24 months. The total area maintained in 2020 was 87.1 ha (including seedlings planting out in previous two years). The collection of wild seedlings, planting out, and after-planting maintenance is carried out using 15-20 daily labourers from local communities.

Orangutan Foundation

Trustees' report

- Three deep-bore wells were installed in the western part of the reserve in areas close to the primary restoration sites, bringing the total deep wells installed to ten. These will be used as a source of water by nursery staff for the maintenance of wild seedlings in the nurseries, as well as by guard post staff for filling up jet shooters used to extinguish bush fires during the dry season.

Tanjung Puting National Park, Central Kalimantan, Indonesian Borneo

The Foundation collaborates with the park management BTNTP to protect the park and conduct research to support conservation management planning.

Habitat protection

- The Foundation operates two guard posts on the western side of the park, which are strategically located to control the main river access points into the core zone, and from which both weekly river and weekly land forest monitoring patrols were carried out. The weekly patrols use SMART Patrol software with handheld GPS units, with the data being processed in the GIS and shared with BTNTP. All incidents of illegal activities are reported to Head of BTNTP.
- Three joint patrols were conducted together with BTNTP staff.
- The guard post staff also helped BTNTP staff to monitor the park for any outbreaks of fire.
- A new body was bought for the patrol longboats, whilst repairs were made to the kelotok longboats and guard posts.

Research and education

- The Foundation continued to operate an international Tropical Forest Research Station at Pondok Ambung in the northern sector of the park.
- The camera-trapping programme continued, with five camera traps in operation around the Pondok Ambung area, recording 23 species. Overall, thirty rare species have been recorded, including the endangered Bornean Clouded Leopard, Sun Bear, porcupine, three species of primates, two species of small wild cats, two species of Fireback Pheasant and monitor lizards.
- Night-time surveys of Bornean Tarsier (nocturnal primate), Slow Loris (nocturnal primate), and Tomistoma (crocodilian) were conducted, together with daytime surveys of Proboscis Monkeys.
- Growth development of 30 trees in two vegetation plots was measured twice (every six months), whilst a survey of the phenology of 53 tree species was carried out every month.
- The field research project supported one Indonesian student based at Pondok Ambung Tropical Research station.

The Information Centre in the park operated by the Foundation with a local guide was closed for visitors from April-September due to the Covid-19 pandemic. During the restricted opening periods, there were only 386 visitors from 34 countries (cf. 3,110 from 62 countries in 2019).

Forests outside conservation areas, western Central Kalimantan, Indonesian Borneo

This is a joint initiative with Yayasan, a local conservation NGO in Central Kalimantan, to conserve populations of the critically endangered Bornean Orangutan and other wildlife that survive in forests outside of conservation areas, where the majority of orangutans and their habitats are found.

Highlights of our work in this area include:

Orangutan Foundation

Trustees' report

- Collaborating with Forest Management Units (FMU's) that are responsible for managing all state forest lands outside conservation areas in five districts of western Central Kalimantan, which together cover over 1 million hectares (2.5 million acres) of forests. This work focuses on high biodiversity forests, mainly in Limited Production Forests, Protection Forests and buffer zones.
- Initiating a process to create an Essential Ecosystem Area (KEE) covering some 21,260 hectares of forest land through conducting a preliminary survey in collaboration with the Provincial Forestry Service, FMU's, BKSDA, Yayasan and other partners. This was followed up by a workshop to discuss the findings and the submission of a report to the Forestry Service.
- Holding a workshop for managing orangutan populations in logging concession, aimed at logging companies, FMU agencies, and BKSDA.
- Holding a separate workshop for managing orangutan populations in industrial plantation concessions aimed at oil-palm companies, timber plantation companies, and BKSDA.
- Preparing a draft Orangutan Population Management Plan at the landscape level for one district FMU, carried out in collaboration with Yayasan, FMU's, BKSDA and other partners. The results were discussed at a multi-party workshop for FMU's, BKSDA and logging concessionaires to receive recommendations for the final revision.
- Preparing a draft orangutan population management plan for areas of high conservation value (HCV) outside of FMU areas, mainly being in plantation concessions, carried out in collaboration with Yayasan. The results were discussed at a separate workshop for oil-palm companies, BKSDA, and District Environment Service to receive inputs for the final version.
- Conducting an orangutan survey in Limited Production Forest of a large logging concession, together with Yayasan and FMU's, where a population of about 500-600 orangutans was found.
- Conducting a survey in a 9,000 ha degraded Protected Forest area, where only old signs of orangutan presence were found.
- Conducting a habitat survey in an industrial timber plantation.
- Conducting forest monitoring patrols in the buffer zone forests around the Lamandau Reserve under the responsibility of two district's FMU's to protect the forests from illegal logging, encroachment and outbreaks of wildfires.
- Carrying out four training programmes in wildlife and habitat survey techniques for staff of four related FMU agencies, two conservation agencies (BKSDA, BTNTP), and concession holders, as well as one comparative study for concessionaires and FMU's to West Kalimantan.
- Conducting one training programme with the related FMU agency for a women's group interested in mat weaving handicraft using locally collected *purun* wild grass.
- Supporting a community agro-forestry demonstration plot in an FMU area through provision of 500 *Blangeran* seedlings and 2,800 cuttings of several income-generating plant species.
- Supporting a local community ecotourism initiative to help protect a forest block and its biodiversity within an FMU area situated beside an oxbow lake, through preparation and printing of a guidebook and annotated visitors map, with 100 copies of each, followed by a training programme on guiding.

Education, research, and co-ordination

- Education and awareness are a vital part of the Foundation's work, and we are proud to be working on this with Yayasan, our long-term local Indonesian partner. Due to the pandemic, many awareness events were either moved online or cancelled.
- One high school visit was conducted at the beginning of the year.

Orangutan Foundation

Trustees' report

- The Foundation participated in two local conservation awareness-raising events together with other local NGO's, including planting out mangrove seedlings at an event to celebrate National Tree Planting Day, whilst four 'Conservation Corner' events with guest speakers hosted by the Country Office were mainly moved online and held to celebrate events including Primate Day, Earth Day, Biodiversity Day and International Orangutan Day.
- The field teams provide regular video clips, photographic documentation and news updates that are used on the Foundation's social media platforms both in Indonesia and the UK.
- Two research grants of £500 each were awarded to Indonesian students to conduct fieldwork in tropical ecology. This long-term programme aims to support the development of future conservation leaders and practitioners.
- Regular meetings for presenting work plans and co-ordinating activities were held with officials from the Ministry of Environment & Forestry, local government agencies, NGO's and other stakeholders.

UK office activities

- 2020 should have been a year of celebration for the Foundation's 30th Anniversary founded in 1990. Unfortunately, Covid 19 didn't allow for events and so activities have been cancelled and postponed.
- A 40 page colour booklet 'Orangutan Foundation Celebrating 30 years of Conservation' was produced, which was sent out to members and supporters, resulting in donations and positive feedback.
- The 30th Anniversary Appeal to 'Save all three species of orangutans' with our partners PanEco/SOCP raised over £50,000.
- There were no visits to Indonesia. The UK is in touch daily with the field office through emails and telephone and has maintained good communication.
- Instagram continues to be our most popular platform in terms of engaging and communicating with supporters with 20.9k followers and an overall increase in likes and comments on social media activity. Facebook currently has 15.9K followers and we have also seen growth in online fundraisers, whether they are celebrating a birthday or creating an activity of their own. In 2021 so far, we have seen over 70 individual fundraising accounts created via Facebook. Twitter has 14.5K followers and LinkedIn over 1.2K.
- Sponsor an Acre raised £10,650 from 482 orders online (a sizeable jump from the previous year's £7,824 as 2020 was the first year we began our week of sponsoring acres for International Orangutan Day in August)
- Adoptions through the website generated sales of £25,155 in 2020. Mona adoptions were £15,220 (Interestingly, half of sales were via e-adoptions instead of physical packs likely due to the temporary website closure and restrictions from the pandemic) Okto adoptions were £9,935. (£5,180 from physical packs, £4,755 from e-adoptions)
- Guardians of Lamandau raised £1,000 from 5 individual one-off website orders. (Bearing in mind this does not include people who set this up via monthly Direct Debit. In context, currently we have 63 valid Guardians across one-off payments and Direct Debits)
- These are the majority of sales for these items in 2020 but it's worth noting that these figures reflect online sales only. They do not include people who have set up/renewed adoptions via cheque or people who have created direct debits for Sponsor an Acre etc.
- The Foundation participated in the Big Give Christmas Challenge raising £25,000
- Christmas, despite Covid and lockdown, was as busy as previous years.

Orangutan Foundation

Trustees' report

Staff and volunteers

- Pak Hendra continues as Programme Manager and it is hoped he will continue beyond his contract which ends in March 2021
- Helen Shearon resigned as Financial Officer in July and Asher Levy took over as an intern from June - December 2020. Coreen Reilly joined the Foundation as Finance Manager in January 2021. Rob Durgut continues as Communication and Project Officer. We had one volunteer in the period under review.

The Foundation achieved most of its main aims for 2020, although many awareness-raising meetings in Q2-Q3 had to be cancelled due to the Covid-19 pandemic. Nevertheless, most field activities could still be conducted, whilst many coordination meetings with government agencies and multi-party workshops could still be held effectively online.

Aims for 2021

In 2021, we have set ourselves the following challenges:

- To increase collaboration with government conservation agencies for the protection of orangutan habitat in the Lamandau Wildlife Reserve and Tanjung Puting National Park.
- To continue the Forest Restoration Programme in the Lamandau Wildlife Reserve through nurturing and then planting out 25,200 wild seedlings to restore 20 ha of degraded orangutan habitat, and carrying out maintenance work on saplings planted out in the previous two years.
- To install five deep wells in the Lamandau Wildlife Reserve to provide a deep-water source during the dry season for both firefighting and maintenance of seedlings in the nurseries.
- To monitor changes in forest cover of the Lamandau Wildlife Reserve in 2021 through GIS analysis of satellite imagery.
- To prepare a conservation strategy to resolve outbreaks of encroachment within the reserve.
- To increase collaboration with industrial concessionaires for supporting orangutan conservation efforts outside conservation areas.
- To increase collaboration with logging concessionaires to survey orangutan populations within logging concessions and prepare orangutan population management plans.
- To support the provincial Forestry Service in initiating and conduct a formal public consultation process to establish an Essential Ecosystem Area of some 21,000 hectares of forest land for the buffer zone forests adjoining the reserve.
- To engage with industrial concession holders and government agencies to prevent and mitigate human-wildlife conflicts within and around their concessions.
- To continue a study of the Tarsier (a rare nocturnal primate) at Pondok Ambung Tropical Forest Research Station.
- To facilitate Indonesian research students to conduct ecological field research based at Pondok Ambung Research Station and the Lamandau Wildlife Reserve.
- To renew the Foundation's MoU with the Ministry of Environment and Forestry.
- To continue the new partnership to support orangutan conservation in Sumatra.
- To continue with a fundraising drive to boost membership and donations, whilst simultaneously maintaining field costs in line with revenues.

Orangutan Foundation

Trustees' report

Financial Review for the year ended 31 December 2020

The Statement of Financial Activities is set out on page 14 of the financial statements. A summary of the financial results is set out below.

Income

Total income for 2020 amounted to £629k (2019: 874k). Income from donations and legacies, including membership subscriptions, amounted to £551k (2019: £752k). Income from charitable activities amounted to £74k (2019: £122k) and other income was £3k (2019: nil).

Expenditure

Expenditure totalled £444k (2019: £471k). The cost of raising funds related to expenditure on fundraising and publicity and amounted to £29k (2019: £33k). Expenditure on supporting activities in the field amounted to £369k (2019: £388k). Education costs were £4k (2019: £5k). Governance and support costs were £41k (2019: £45k). The net result for the year was an increase in funds of £185k (2019: £402k).

Designated Funds

The Foundation received several legacies in 2019 that helped create a favourable financial position at the end of 2019. The Board of Trustees decided it is critical to support a programme for conservation of endangered apes outside conservation areas, where the majority of orangutans are found. This complements an ongoing collaboration started in 2017. The trustees believe that this programme is in accordance with the Foundation's long-term strategy and, in 2020, allocated £50,000 per year over three years to support it. Due to the coronavirus pandemic however, recruitment of a Landscape Conservation Manager and Landscape Conservation Officer was delayed until October 2020 with reimbursement of mobilisation and salary costs only being sent to the field in quarter 1 of 2021 therefore no spend is recorded from designated funds in 2020. In addition, following several years with limited renewal of equipment and infrastructure of other field programmes, the trustees agreed to allocate £50,000 to capital expenditure in 2020. In March 2020, however, the Foundation received a donation of £42,000 from an individual donor which was used to invest in new equipment and a new vehicle. No further capital expenditure was required in 2020 so £50,000 is carried over to 2021, some of which will be used to purchase new monitoring equipment for the Landscape Conservation Programme. As such, designated funds of £200,000 are carried over into 2021.

Reserves policy

The Trustees believe that it is essential that the Foundation maintains sufficient reserves to allow it to continue its work through difficult economic times, to allow flexibility for cash flow requirements in respect of committed programmes, as well as providing resources in the event of any significant and unexpected expenditure.

The Trustees have set a target of twelve months' expenditure as a prudent level of free reserves. This takes into account the impact of Covid 19 on income as well as previous experience of fluctuations in income streams, a weak pound against the US dollar (increasing expenditure for programme costs in Indonesian Rupiah) and the need to have a responsible level of cover for our long-term programmes,

Orangutan Foundation

Trustees' report

facilities and staff – which include 10 guard posts, 5 orangutan reintroduction and monitoring camps, 10 infant orangutans under soft-release process, 3 forest restoration sites, 1 research station and a Country Office with 55 fulltime staff, and the responsibility to implement work programmes that have been agreed under an MoU with the central government.

Our current level of reserves exceeds the target. Free reserves as at 31 December 2020 amounted to £859k (2019: £667k) which are available to fund ongoing operations. This equates to approximately 23 months' (2019: 15 months') operating costs. Under the current economic conditions, however, – with major uncertainties in future income streams from donations as a result of the unprecedented economic downturn from the Covid-19 pandemic along with the unpredictability of legacy donations – the trustees believe it is prudent to carry higher free reserves to support the long-term nature of ongoing conservation work in the field in order to ensure the future of the critically endangered orangutan.

The trustees will review this policy on an annual basis.

The Trustees have determined to write off the value of a property in Indonesia which was purchased in 2011 as they have become aware that the legal ownership of the property rests with a partner organisation with whom the Foundation has a goodwill arrangement to enjoy continued use of the property.

As a result of this, a prior year adjustment has been recognised in these financial statements. This is further explained in the notes to the financial statements, under note 14.

The net assets of the Orangutan Foundation as at 31 December 2020 amounted to £1,059k (2019: £874k), there were no restricted funds at the year end (2019: £7k), £200k is designated funds and £859k is unrestricted funds.

The financial outlook

Although income overall was reduced in 2020, a number of large legacies in 2019 combined with prudent expenditure means the Foundation's financial position as at 31 December 2020 was stronger than at the end of 2019.

We continue to have a sufficient cash balance, which at the end of the year was £982k (2019: £637k), to meet forecast expenditure in 2021.

Policy for remuneration of key management

The Charity is managed, on a pro-bono basis by Ashley Leiman, who is a Director and Trustee. Remuneration for other key management personnel is set with reference to an individual's skills and performance with reference to current market rates. A review of remuneration is undertaken on an annual basis and changes implemented with effect from 1 January each year.

Related parties

Details of related parties are given in note 13 to the financial statements.

Orangutan Foundation

Trustees' report

Statement of Trustees' responsibility in relation to the financial statements

The Charity Trustees (who are also the directors of the Orangutan Foundation Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Orangutan Foundation website (www.orangutan.org.uk). Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiner

Moore Kingston Smith was appointed to act as independent examiner for the Foundation in 2019.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on 16th September 2021 and signed on their behalf by:



Ashley Leiman OBE, Director and Trustee

Independent Examiner's report to the Trustees of Orangutan Foundation

Independent examiner's report to the Trustees of Orangutan Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

28/09/2021

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statements of Recommended Practice for accounting and reporting by charities.

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.

Moore Kingston Smith LLP

Neil Finlayson, FCA
For and on behalf of Moore Kingston Smith LLP
Chartered Accountants
Devonshire House, 60 Goswell Road, London, EC1M 7AD

Date: 28/09/2021

Orangutan Foundation

Statement of Financial Activities For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £	2019
INCOME					
Income from grants, donations and legacies		471,877	79,467	551,344	751,786
Income from charitable activities		36,900	37,261	74,161	121,654
Other income		3,082	-	3,082	164
TOTAL INCOME	2	511,859	116,728	628,587	873,604
EXPENDITURE					
Expenditure on raising funds		28,990	-	28,990	33,080
Expenditure on charitable activities				-	
· Activities in the field		245,724	123,534	369,258	387,861
· Education		3,986	-	3,986	4,791
Governance and support costs		41,408	-	41,408	45,437
TOTAL EXPENDITURE	3	320,108	123,534	443,642	471,169
NET INCOME / (EXPENDITURE) FOR THE YEAR		191,751	(6,806)	184,945	402,435
FUND BALANCES BROUGHT FORWARD		867,261	6,806	874,067	471,632
FUND BALANCES CARRIED FORWARD	9	1,059,012	-	1,059,012	874,067

All income and expenditure derive from continuing activities.

There were no recognised gains or losses other than those included above. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes of pages 16 to 24 form part of these financial statements.

Orangutan Foundation

Balance sheet as at 31 December 2020 (Company Registration Number 4624177)

	Notes	2020 £	Restated 2019 £
CURRENT ASSETS			
Cash at bank and in hand		981,897	637,204
Debtors	6	82,406	242,034
		<u>1,064,303</u>	<u>879,238</u>
CREDITORS: Amounts falling due within one year	7	(5,291)	(5,171)
		<u>1,059,012</u>	<u>874,067</u>
NET CURRENT ASSETS			
		<u>1,059,012</u>	<u>874,067</u>
NET ASSETS		<u>1,059,012</u>	<u>874,067</u>
Represented by:			
Unrestricted reserves		859,012	667,261
Designated funds		200,000	200,000
Restricted reserves	8	-	6,806
	9	<u>1,059,012</u>	<u>874,067</u>

For the financial year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the Charity as at 31 December 2020 and of its surplus for the year then ended in accordance with the requirements of S396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small companies' regime.

The accounts were approved by the Board of Trustees on 16th September 2021 and signed on its behalf by



A Leiman, OBE. Director and Chair of Trustees

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2020

1. NOTES TO THE FINANCIAL STATEMENTS

The principal accounting policies adopted in the preparation of the financial statements of the Charity are set out below.

a) ***Basis of preparation***

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charitable company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), including Update Bulletin 2, the Companies Act 2006 and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

b) Orangutan Foundation Limited meets the definition of a public benefit entity as defined by FRS 102.

The principal accounting policies, which have been applied consistently throughout the year, are set out below.

c) ***Going concern***

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income.

In making this assessment the trustees have considered the impact of Covid-19 and while income streams have been affected, these will not affect the charity's ability to continue its charitable objectives, however operations may be at a potentially reduced level.

d) ***Income***

Donations and subscriptions are recognised when they have been received by the Charity. Legacies are recognised when the Charity has entitlement to the funds and the amount due can be estimated with reasonable certainty.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2020

e) ***Expenditure and liabilities***

Expenditure is recognised on an accruals basis as a liability is incurred, and irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with donations direct to the field, with much of the remainder relating to the printing of educational newsletters/brochures, and include both direct costs and support costs relating to these activities.

Governance costs represent costs of Independent Examination fees and other costs directly attributable to the management of the Charity's assets, organisational, administration and compliance with constitutional and statutory requirements.

Support costs include office and staff costs and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent, and other costs by their usage.

Liabilities are recognised as soon as there is a legal or constructive obligation to make payment.

f) ***Debtors***

Debtors are valued at the settlement amount due.

g) ***Cash***

Cash comprises bank deposits repayable on demand.

h) ***Creditors***

Creditors and accruals are recognised at their settlement amount.

i) ***Taxation***

As a charity Orangutan Foundation benefits from exemptions on income and gains falling within Sections 466-493 of the Corporation Tax Act 2010 to the extent they are derived from charitable activities.

j) ***Fund accounting***

Unrestricted funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Designated funds are those that have been set aside by the Trustees to meet essential future spending.

Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by a funder, or when funds are raised for a specific purpose.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2020

k) *Operating lease*

Rental payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

l) *Foreign exchange currency*

Assets, liabilities, income and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the day in which the transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date.

(i) *Pensions*

The Orangutan Foundation operates a pension scheme in accordance with the current pension regulations. The Foundation contributes to a Defined Contribution Scheme operated by NEST, which came into effect on 1 January 2017.

(j) *Critical accounting estimates and areas of judgement*

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no significant estimates or judgements that have a material effect on amounts recognised in the financial statements.

2. INCOME

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Income from donation and legacies						
Membership Subscriptions	18,091	-	18,091	20,520	-	20,520
Donations, appeals and gifts	322,644	-	322,644	281,673	-	281,673
Legacies	131,142	-	131,142	311,676	-	311,676
Grants: programmes	-	79,467	79,467	-	137,917	137,917
	471,877	79,467	551,344	613,869	137,917	751,786
Income from charitable activities						
Study tours/ volunteer programme	-	-	-	15,186	-	15,186
Adoption	24,035	-	24,035	33,090	-	33,090
Sale of merchandise	12,792	-	12,792	13,214	-	13,214
Grants: projects	-	37,261	37,261	-	60,165	60,165
Other	73	-	73	-	-	-
	36,900	37,261	74,161	61,490	60,165	121,654
Investment Income						
Interest received	3,082	-	3,082	164	-	164
Total income	511,859	116,728	628,587	675,523	198,082	873,604

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2020

3. EXPENDITURE

	2020			2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<i>Expenditure on raising funds</i>						
Staff costs	22,739	-	22,739	28,310	-	28,310
Fundraising	-	-	-	533	-	533
Merchandise	6,196	-	6,196	3,103	-	3,103
Travel and subsistence	55	-	55	1,134	-	1,134
	28,990	-	28,990	33,080	-	33,080
<i>Expenditure on charitable activities</i>						
Staff costs	49,147	-	49,147	45,432	-	45,432
Project costs	-	37,261	37,261	-	60,165	60,165
Programme costs	193,977	86,273	280,250	114,603	153,611	268,214
Travel and subsistence	2,600	-	2,600	14,050	-	14,050
Cost of field operations	245,724	123,534	369,258	174,085	213,776	387,861
<i>Education</i>	3,986		3,986	3,791	1,000	4,791
Total expenditure on charitable activities	249,710	123,534	373,244	177,876	214,776	392,652
<i>Governance and support costs</i>						
Staff costs	9,510	-	9,510	11,961	-	11,961
Office costs, IT and telephony	28,762	-	28,762	29,288	-	29,288
Governance costs	3,164	-	3,164	2,716	-	2,716
Foreign exchange (gain) / loss	(28)	-	(28)	1,472	-	1,472
	41,408	-	41,408	45,437	-	45,437
Total expenditure	320,108	123,534	443,642	256,393	214,776	471,169

Project costs represent amounts donated for specific projects as directed by the funding organisation.

These include: the Conservation of Endangered Ape Populations Outside Protected Areas in Central Kalimantan; the Protection of the Lamandau Wildlife Reserve and Buffer Zone.

Programme costs represent the cost of on-going operations in the field as undertaken by the Independent Country Office.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2020

4. STAFF COSTS	2020 £	2019 £
Wages and salaries	76,859	80,138
Pension costs	1,648	1,524
Social security costs	2,889	4,041
	<u>81,396</u>	<u>85,703</u>
	<u>81,396</u>	<u>85,703</u>
The average number of UK employees during the year	<u>3</u>	<u>3</u>
The average headcount of UK employees during the year	<u>3</u>	<u>3</u>

Field staff are employed and remunerated directly by the Indonesian Country Office.

Remuneration of key management personnel amounts to £41,567 (2019: £40,052) and relates to 1 employee (2019: 1 employee). Ashley Leiman provides her services to the Charity on a pro-bono basis.

There were no employees earning in excess of £60,000 (2018: nil).

5. TRUSTEES' REMUNERATION, REIMBURSEMENT OF EXPENSES AND TRANSACTIONS

Remuneration and reimbursement of expenses

Trustees received no remuneration (2019: nil) and no trustees received reimbursement of expenses (2019: nil).

Transactions

During the year, payments of £12,000 (2019: £12,000) were made to Ashley Leiman for rent of the Foundation's premises. Ashley, as owner of the property, is a Director and Trustee of the Orangutan Foundation. The payment, approved by the Charity Commissioners, recognises the arms-length commercial relationship between the owner of the property and the Foundation.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2020

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accrued income	21,398	15,267
Gift aid receivable	2,500	12,767
Legacies receivable	58,508	214,000
	82,406	242,034

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accruals and deferred income	5,291	5,171
	5,291	5,171

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2020

8. RESTRICTED FUNDS

	Balance at 1 Jan 2020	Income	Expenditure	Balance at 31 Dec 2020
	£	£	£	£
LAMANDAU WILDLIFE RESERVE				
Operating Costs	-	29,500	(29,500)	-
Camp Gemini costs and medical equipment	-	6,998	(6,998)	-
Forest Restoration Programme	-	26,469	(26,469)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme		16,500	(16,500)	-
OTHER AREAS				-
Endangered orangutan populations outside protected areas	-	37,261	(37,261)	-
Research Grants and Education	6,806	-	(6,806)	-
	-	116,728	(123,534)	-

Description of Restricted Funds

Operating costs are funds received to cover general operating costs in the Lamandau Wildlife Reserve.

Camp Gemini costs and medical equipment are funds received to cover general maintenance and medical equipment at Camp Gemini.

Forest Restoration Programme is funds received to cover forest restoration work including seed collection, nursery, planting out and maintenance.

Habitat Protection and Orangutan Rescue and Reintroduction programme is funds received to cover operating costs for Guard Post 25 and updates on orangutan TimTom in soft release for Born Free adoption programme.

Endangered orangutan populations outside protected areas is funds received to undertake surveys of orangutan population outside protected areas as well as local stakeholder biodiversity training.

Research Grants and Education is funds received for Pondok Ambung Tropical Forest Research station.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2020

9. NET ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2020	2019 Restated
	£	£	£	£
Current assets	1,064,303	-	1,064,303	879,238
Current liabilities	(5,291)	-	(5,291)	(5,171)
	<u>1,059,012</u>	<u>-</u>	<u>1,059,012</u>	<u>874,067</u>

10. COMMITMENTS UNDER OPERATING LEASES

	Land & Building	
	2020	2019
	£	£
Within 1 year	<u>12,000</u>	<u>12,000</u>

The amount expensed to the Statement of Financial Activities in the year was £12,000 (2019: £12,000).

11. INDEPENDENT EXAMINER'S

	2020	2019
	£	£
Independent examiner's remuneration is as follows:		
Independent examination	<u>2,990</u>	<u>2,880</u>

12. RELATED PARTIES

Except as disclosed in note 5 above, the Foundation did not undertake any transactions with related parties in the year under review.

13. CAPITAL COMMITMENTS

At 31 December 2020 the Company had no capital commitment not provided for in the financial statements.

Orangutan Foundation

Notes to the financial statements For the year ended 31 December 2020

14. PRIOR YEAR ADJUSTMENT

A prior year adjustment has been recognised in these financial statements.

The trustees have reviewed the conditions for holding tangible fixed assets in Indonesia, as a result of additional information being available at the 31 December 2020.

Further details of this are included in the Trustee Report.

The fixed asset, representing a property in Indonesia has been written off in a prior year, which has increased expenditure by £32,298.

This has resulted in a decrease in the net funds of the charity as at 1st January 2019 of £32,298.