

THE GORILLA ORGANIZATION

England & Wales · Charity number 1117131

Details

Status Registered

Legal form Charitable company

Company number [05988371](#)

Registered 2006-12-05

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

Contact

Address The Gorilla Organization
110 Gloucester Avenue
London
NW1 8HX

Phone 02079164974

Email info@gorillas.org

Website www.gorillas.org

Activities

Objects: TO PROMOTE THE PRESERVATION OF GORILLAS IN THEIR NATURAL HABITAT IN AFRICA AND THEIR PROTECTION FROM EXTINCTION FOR THE PUBLIC BENEFIT.

Activities: Saving gorillas in their natural forest habitat in central Africa: supporting, training and equipping rangers; providing conservation, education and socio-economic development opportunities for local people; planting trees to protect the forest and mitigate climate change.

Classification

- **How:** Provides Services
- **What:** Education/training, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** AFRICA
- Congo (Democratic Republic)
- Uganda
- Camden

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,997,151	£1,570,955	£3,170,906	13
2023-12-31	£1,543,063	£1,207,900	£2,743,433	18
2022-12-31	£1,158,985	£1,328,667	£2,405,895	3
2021-12-31	£2,135,426	£1,130,391	£2,582,357	3
2020-12-31	£1,412,303	£1,155,369	£1,577,937	4

Trustees

Name	Role	Appointed
IAN MICHAEL REDMOND OBE	Chair	
BELINDA WAKELING		2013-05-29
Dr GLADYS KALEMA-ZIKUSOKA		
Giles Jason Clark		2019-07-03
Steve Crossman		2015-02-25
Stuart Allan Semple		2017-05-04

Linked charities

- THE GORILLA ORGANIZATION ENDOWMENT FUND (1117131-1)

THE GORILLA ORGANIZATION

England & Wales - Charity number 1117131

Accounts

Company no. 05988371

Charity registration no. 1117131

THE GORILLA ORGANIZATION
(A company limited by guarantee)

Report and Financial Statements
For the year ended 31 December 2024



**THE GORILLA ORGANIZATION
REPORT AND FINANCIAL STATEMENTS 2023
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THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

The trustees are pleased to present their annual directors' report together with the audited financial statements of the charity for the year ended 31 December 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairman's Report

Dear Friends and Supporters,

It is my privilege to introduce this year's Trustees' Report, reflecting on a year of extraordinary progress, resilience, and, in the final weeks, heart-breaking disruption.

At the beginning of 2024, we saw continued recovery and momentum in our field programmes after the upheavals of the global pandemic. Community conservation projects in Uganda flourished, with our Children for Sustainable Conservation programme reaching more schools and young people than ever before. Former poachers continued their transformation into conservation champions. Beekeepers, farmers, and the Batwa communities expanded their food security and livelihoods. In the DRC, our rangers and local partners made tangible strides in monitoring gorilla populations, reforesting degraded landscapes, and supporting displaced communities.

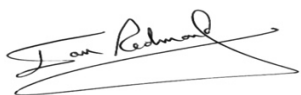
We were also proud to invest in our infrastructure: both our Ugandan and Congolese field offices received much-needed new 4x4 vehicles to ensure staff could access remote project sites and carry out their vital conservation work safely and efficiently. These practical upgrades made a real difference on the ground.

Yet, as the year drew to a close, the intensifying military conflict in eastern DRC reached a devastating peak. The city of Goma, home to many of our staff, partners, and the communities we serve, was overtaken by rebel forces. In the chaos, lives were lost, thousands were displaced, and entire neighbourhoods were emptied. Banks, markets, and government offices closed. Conservation activities in parts of North Kivu ground to a halt. The human toll is immense, and the impact on our work in the region with both gorillas and communities profound.

But amid this darkness, I must pay tribute to the extraordinary bravery of our colleagues, rangers and local partners in both Uganda and the DRC. Their commitment to the cause of gorilla conservation has not wavered, even in the face of extreme danger and loss. I also want to express deep and heartfelt thanks to you—our donors and supporters—whose solidarity and generosity have sustained us through every challenge. Your support is not just financial; it is moral. It is what makes our work possible, even in the most uncertain of times.

As we look ahead to 2025, we remain steadfast. The need to protect gorillas and support the people who share their forest homes is greater than ever. With your continued support, we will rise to meet this moment and build an even stronger foundation for peace, conservation, and human dignity in the heart of Africa.

With gratitude and determination,



Ian Redmond OBE
Chairman, The Gorilla Organization

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

Our Purposes and Activities

The Gorilla Organization is dedicated to conserving gorillas and their habitats in the heart of Africa while empowering local communities. This 2024 Annual Report highlights our efforts to protect gorillas through sustainable, community-driven initiatives.

Reference to the Charity Commission guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)', has been made when reviewing the charity's aims and future activities.

Our Roots

Founded in 1989, The Gorilla Organization builds on the pioneering work of the late Dr. Dian Fossey. Our mission is to secure the survival of the world's remaining wild gorilla populations.

Our Vision and Goals

We envision a world where all gorilla species and subspecies thrive sustainably in their natural habitats, supported by local communities, range state governments, and global partners.

Our Community Partnerships

Our community-led conservation model transforms lives and landscapes. By improving socio-economic conditions in marginalized communities near gorilla habitats, we reduce dependence on forest resources and empower local people to protect the environment from threats such as commercial bushmeat hunting and extractive industries.

Our Strategic Priorities

Our projects are guided by a multifaceted strategy honed over decades of work in the field. They include:

- **Gorilla Protection:** Ranger-led initiatives and veterinary care allow us to create safe havens for gorillas and monitor habitats.
- **Sustainable Livelihoods:** We empower communities through organic farming, beekeeping, and fruit tree cultivation, with surplus produce boosting local economies.
- **Indigenous Community Support:** We provide displaced indigenous groups with land, resources, and training for self-sufficiency, alongside adult literacy programs, healthcare, and children's education.
- **Poacher Rehabilitation:** We support former poachers in transitioning to sustainable farming and income-generating activities.
- **Reforestation:** Tree-planting initiatives provide sustainable timber, fuel, and food, reducing pressure on natural resources.
- **Conservation Education:** We inspire African youth to value and protect their environment through targeted programs.
- **Research Support:** We make grants to postgraduate primate researchers across Africa, and support gorilla and habitat research in the Democratic Republic of Congo.
- **Global Advocacy:** Through education, awareness campaigns, lobbying, and partnerships, we amplify our impact worldwide.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

Our Achievements and Performance

In 2024, The Gorilla Organization continued its vital work across key gorilla habitats in Uganda and the Democratic Republic of Congo (DRC) despite significant challenges caused by the war and refugee crisis in DRC. Our conservation efforts remained grounded in community-led interventions, education, habitat restoration, and direct gorilla protection, while also addressing the urgent socio-economic needs of communities living near gorilla habitats.

Uganda Programmes

Children for Sustainable Conservation (CSC)

In partnership with 28 schools around Bwindi Impenetrable National Park (BINP) and Mgahinga Gorilla National Park (MGNP), our conservation education programme reached over 15,000 children. Activities included biodiversity workshops, debates, quiz competitions, and educational video screenings. Three biodiversity workshops for teachers, students and school leaders fostered experiential learning through expeditions into the forest.

Rubugiri and Mgahinga Reformed Poachers

Working with former poachers, the Gorilla Organization helped 77 new individuals join the project and transition to sustainable farming. Rubugiri members earned substantial income from vegetable sales and monitored a 21 km stretch of Bwindi. Mgahinga members reported record harvests and showed exemplary adherence to organic farming practices.

Queen Bee Raising Centre & Bee–Elephant Fence

Through the Queen Bee Raising Centre, 125 beekeepers were trained in sustainable apiculture and organic agriculture. Seven queen bees were successfully reared. The 3km bee–elephant fence with 715 beehives significantly reduced elephant incursions into farmland.

Support for Batwa Communities

Ten Batwa groups received agricultural inputs and training. In addition to their own subsistence 55 sacks of Irish potatoes were harvested and sold. Water and sanitation facilities were improved in several areas.

Community Water and Sanitation Project

Clean water access and sanitation facilities were expanded across 13 schools and 8 community locations, benefiting over 2,000 households at the edge of Bwindi National Park.

Tree Planting and Climate Resilience

To mitigate the effects of landslides on Mt. Muhabura, we planted a further 10,500 trees. Managed by a local team, the project now covers over 20 acres adjacent to the gorilla habitat of Mgahinga National Park. Saplings planted the previous year had a survival rate of 97.5%.

Kisoro District Farmers Association

261 farmers were supported with goats, seeds, and training in organic methods. Goat multiplication and kitchen gardening were successful in all villages selected. Trained farmers go on to share their knowledge with others and become Key Farmer Trainers.

Democratic Republic of Congo (DRC) Programmes

Gorilla Protection in Conflict Zones

The Gorilla Organization maintained critical conservation activities in Maiko, Itombwe, Walikale, and Kisimba-Ikobo reserves. Despite relentless conflict in our project areas, monitoring and support continued as far as possible in secure sectors.

Camera Trap Success in Walikale

High-resolution camera traps confirmed the presence of active gorilla groups including females with infants in Walikale, proving successful reproduction and the viability of the notoriously shy population.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

Reforestation in Kalehe Territory

Before the war impacted the project 475,000 seedlings were produced in 20 tree nurseries between Virunga and Kahuzi-Biega National Parks. GIS mapping is underway to quantify carbon sequestration. Schools and churches were also engaged.

Indigenous Rights & Livelihoods – Ngwenda Camp

Support for displaced pygmy families includes a dispensary and cultural preservation efforts. The camp provided safe settlement amid regional danger.

Cross-Cutting and Strategic Developments

A new ranger post in Kahurire, at the edge Bwindi Impenetrable National Park, was completed. Solar installations at the post and two schools improved operational and educational capacity. Vehicles and essential equipment in Uganda and DRC improved remote monitoring. A new regional resource hub is planned for 2025 with training and demonstration facilities.

The annual Ymke Warren Memorial Award was presented to an African researcher studying Cross River gorillas and chimpanzees on the Cameroon Nigeria border.

International Collaboration, Education and Awareness Raising

The Gorilla Organization is affiliated with the UN Great Apes Survival Partnership (GRASP) and the Ape Alliance. We produce an annual newsletter *Digit News*, maintain our website *gorillas.org* and have a strong social media presence. From the UK and online we give talks to schools and companies, attend fundraising events, sell merchandise, offer gorilla adoptions, and send appeals and project updates to our database of 12,000 supporters.

Challenges

Persistent challenges this year included insecurity in DRC, funding delays due to bank closures, poor access to projects, environmental degradation, and insufficient staffing and equipment in remote areas.

In particular, the war in DRC left many dead and injured and all services including banking ceased. Food was scarce as displaced people struggled for resources. However, all our staff survived and there have been no reports of direct gorilla casualties.

A peace treaty, signed in 2025, and the success of our Congo emergency appeal mean we have resources available to rebuild as soon as it is safe to do so.

Financial and Governance Notes

Trustees maintained risk monitoring, prudent reserves, and strategic planning. Investments in new accounting systems and training continued.

Activities Conclusion

2024 has been a year of impact, innovation, and community empowerment, with strong partnerships and grassroots engagement. By working with local communities, we are ensuring that our projects combine gorilla protection, economic development and biodiversity preservation.

As well as saving gorillas from extinction, this way of working can enable local people to enjoy a healthier life with more and better food crops, better education for their children, safe water and a higher standard of living that in turn creates a conservation culture whereby communities protect and defend their own environment, including endangered gorillas.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

Mountain gorilla numbers have grown fourfold thanks to this approach. We know our approach works. With sufficient investment, there is no reason to believe that all gorilla species and sub-species could not rise again.

Our Impact



Our Impact on UN Sustainable Development Goals 2030

The Gorilla Organization is creating a holistic approach to conservation that places communities at the heart of the solution. By improving people's lives and fostering a deeper connection to the environment, we are paving the way for sustainable conservation efforts.

The projects are not simply about conservation; they are about contributing to a brighter, more sustainable future for our planet. Our efforts are aligned with eight of the 17 United Nations Sustainable Development Goals 2030:

Goal 1 - Zero Poverty: By empowering local communities through sustainable income generation and livelihood enhancement, we work towards the goal of eradicating poverty.

Goal 2 - End Hunger and Promote Sustainable Agriculture: Our focus on sustainable farming and beekeeping helps address food security issues and promotes agriculture practices that nourish both people and the planet.

Goal 4 - Quality Education: Through our Children for Sustainable Conservation program, we foster quality education for African youth, empowering and inspiring them with knowledge of biodiversity and environmental protection.

Goal 5 - Gender Equality and Empowerment of Women and Girls: We actively promote gender equality by engaging and empowering women in our community-led conservation initiatives.

Goal 6 - Clean Water and Sanitation: Our projects are designed to minimize environmental impact, including the protection of water sources, ensuring access to clean water, and promoting sanitation practices.

Goal 7 - Affordable and Clean Energy: We work towards sustainable energy solutions that align with the goal of making clean energy more accessible and affordable for all.

Goal 8 - Sustainable Economic Growth: Our community-focused approach to conservation supports inclusive and sustainable economic growth in the regions we operate, promoting self-sufficiency and prosperity.

Goal 15 - Terrestrial Ecosystems, Forest Management, and Biodiversity: We are committed to the preservation and sustainable management of terrestrial ecosystems and forests, combatting desertification, halting land degradation, and reversing biodiversity loss.

By addressing these Sustainable Development Goals, The Gorilla Organization not only protects gorillas and their habitats but also plays a vital role in building a more equitable, sustainable, and prosperous world for all.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

Fundraising Statement

The Gorilla Organization builds lasting relationships with individual donors through targeted direct mail appeals, regular giving programs, and legacy donations. We secure funding from charitable trusts and corporate partners and collaborate with three commercial participators. Our fundraising efforts include participation in a joint charity lottery and in 2024 we had one runner in the London Marathon. While volunteers occasionally fundraise on our behalf, we do not engage professional fundraising agencies.

The Gorilla Organization is registered with the Information Commissioner's Office and Fundraising Regulator and follows the Code of Fundraising Practice to ensure that our fundraising is fair, honest and transparent. We are members of the Institute of Fundraising and Fundraising Preference Service.

Fundraising is monitored following guidance from the Fundraising Regulator and is measured against budgeted income targets. We use a commercial participator agreement developed by the Institute of Fundraising.

The Gorilla Organization received no complaints in relation to its fundraising in 2024. Any requests to be removed from mailings were dealt with and preferences recorded on our database. As members of the Fundraising Preference Service, we encourage callers to make use of the service and advise them of our legal requirement to comply. We are GDPR compliant under The Information Commissioners Office. We have a clearly identified privacy policy detailing any personal data we collect and on what legal basis it is processed and all our appeals include a link for donors to opt-out.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees see fit. The trustees, having regard to the liquidity requirements of the charity, have kept available funds in interest-bearing deposit accounts.

Financial review

Income for the year was £1,997,151 (2023: £1,543,063), an increase of £454,088 or 29% on 2023. The net surplus for the year, before investment gains and losses, was £426,196 (2023: £335,163). The net movements in funds were a surplus of £456,777 (2023: surplus of £290,623) on the unrestricted funds and deficit of £29,304 (2023: surplus of £46,915) on the restricted funds. The increase in income from legacies was anticipated as a result of the unusually high level of legacies notified to us during the previous year.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees see fit. The trustees, having regard to the liquidity requirements of the charity, have kept available funds in interest-bearing deposit accounts.

Reserves policy

At 31 December 2024 unrestricted general fund free reserves were £3,121,877. This represents approximately 36 months' operating costs. Whilst this is more than the reserves policy of 12 months, because of the unpredictability, volatility and delay in timing of the significant legacy income, and the new inherent uncertainty that current world events has brought, the trustees have concluded that this is an acceptable level. This is in order to give the fund an ability to respond to any emergency situations that may arise in the field or in the UK and to provide a cushion against any sudden shortfall in fundraising income.

At the year-end a total of £49,029 was held in restricted funds, in the form of investments and short-term assets, and the trustees are satisfied that the charity's assets are available and adequate to fulfil the obligations of the charity in respect of each restricted fund.

Going Concern

The trustees have satisfied themselves that the charity will be able to continue operations for at least 12 months from the date of this report.

Plans for Future Periods

Our core field programs will continue to thrive in 2025. We will maintain established projects such as reforestation, indigenous people and ranger-based conservation. We will closely monitor the volatile political climate in the DRC with the aim of expanding our projects only when it is deemed safe to do so.

Similarly, in Uganda, the ongoing nature of our projects may in the future lead to an increase in current activities where there is a clear need, but in general, they represent a basket of proven conservation activities, including education, tree planting, reformed poachers and organic farming, with long-term aims. The water and sanitation projects in villages and schools will continue with one school being selected by the donor for complete renovation, including new classrooms.

Another difference in 2025 will be the status of our Regional HQ and Resource Centre in Kisoro. While the current centre has served us well for almost 20 years, Kisoro has become a busy metropolis, rendering our rented Regional Resource Centre less suitable for its location. To adapt to this change, we decided in 2024 to extend our legacy in Uganda and the region by purchasing land to build a new Resource Centre near Lake Mutanda on the outskirts of Kisoro. Construction will begin in 2025, with plans for the centre to be operational in 2026.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

Reference and administrative details

Charity number:	1117131
Company number:	05988371
Registered address:	110 Gloucester Avenue Primrose Hill London NW1 8HX
Bankers	Lloyds TSB Bank Plc 79/81 Brompton Road,London SW3 1DD
Solicitors	Bates Wells & Braithwaite 10 Queen Street Place, London EC4R 1BE
Auditor	PKF Littlejohn LLP 15 Westferry Circus, Canary Wharf, London E14 4HD

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving were as follows:

B Chakraborty (resigned 7 May 2024)
G Clark
S Crossman
Dr G Kalema
S Phillips
I Redmond OBE
Dr S Semple
B Wakeling

Secretary and Chief Executive Officer - J Miller

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

Structure, governance and management

Governing Document

The Gorilla Organization is a company limited by guarantee, incorporated on 3 November 2006, governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission for England and Wales. The trustees are the members of the company, each of whom agree to contribute £1 in the event of the charity winding up.

Appointment of Trustees

As set out in the Articles of Association, trustees are appointed by resolution of the trustees and hold office until they resign or are removed.

Trustee Induction and Training

New trustees receive an induction pack that includes the charity's annual report and accounts for the past three years, minutes of three previous board meetings and a full set of current literature. A PowerPoint presentation on the charity's work is available, as are field reports and project overviews. In addition, new trustees receive a copy of the leaflet *Duties of Charity Trustees*, produced by our charity lawyers Bates, Wells and Braithwaite, as well as a copy of the Charity Commission guidance booklet *The Essential Trustee – What You Need To Know*. The annual budget, forecast, management accounts, governing document, details of other trustees, dates of meetings and an organisational chart are also included.

Organisation

The board of trustees administers the charity. The board meets twice a year. From time-to-time short-term working groups may also be set up to consider specific areas, being disbanded once the objectives have been met. A chief executive officer is appointed by the board to manage the day-to-day operations of the charity. To facilitate effective operations, the chief executive officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme activities.

Related Parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with any supplier or beneficiary of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The fund does not pay for trustee indemnity insurance. Trustees may be reimbursed for out-of-pocket expenses, for example when travelling to represent the charity. Trustees did not receive any other payments.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2024

Risk Management

The trustees have a risk strategy comprising:

- an annual review of the principal risks and uncertainties the charity faces
- the establishment of systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified the following as the most significant risks:

- Economic uncertainty effect on both operations and fundraising
- Reduction in donor funding
- Key-man risks, particularly for those working in Africa (viz. DRC war) and dependence on the CEO
- Changes in the political climate for NGOs in the field.

The trustees continue to monitor these risks and are satisfied that all necessary steps are being taken to mitigate their potential impact.

Statement of Trustees' Responsibilities

The charity trustees (who are also directors of the company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

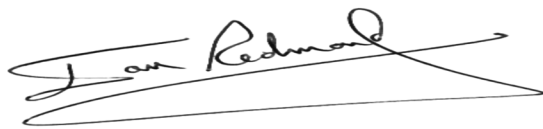
THE GORILLA ORGANIZATION
Report of the trustees for the year ended 31 December 2024

Statement as to Disclosure to our Auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

A handwritten signature in black ink, appearing to read 'Ian Redmond', with a long horizontal flourish extending to the right.

Ian Redmond
29th September 2025

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

Opinion

We have audited the financial statements of The Gorilla Organization (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 FRS 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 charitable company's affairs as at 31 December 2024 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 Companies Act 2006.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the report of the trustees. Our opinion on the financial statements does not cover the other information and 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.

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 GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company 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 trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 the Act and relevant regulations made or having effect thereunder.

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:

- We obtained an understanding of the charitable company and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, sector research, and application of cumulative audit knowledge and experience.
- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from the Companies Act 2006, Charities Act 2011, Financial Reporting Standard 102, the Charities SORP and relevant employee legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to, enquiries of management, reviews of minutes and review of legal and regulatory correspondence.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that there was a potential for management bias in the timing of recognition of income from legacies. We addressed this through review of all legacy correspondence and receipts up to the date of approval of the financial statements, to ensure correct treatment under the Charities SORP, including consideration of the accounting period in which income should be recognised.
- We also identified potential for management bias in the allocation of support costs against charitable activity categories. We addressed this through reviewing the method used for reasonableness, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Duke (Senior Statutory Auditor)
For and on behalf of PKF Littlejohn LLP
Statutory Auditor

15 Westferry Circus
Canary Wharf
London E14 4HD

Date: 29 September 2025

PKF Littlejohn LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE GORILLA ORGANIZATION
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	2	1,943,466	-	1,943,466	1,509,403
Other trading activities	3	1,623	-	1,623	1,380
Investments		51,501	561	52,062	32,280
Total Income		1,996,590	561	1,997,151	1,543,063
Expenditure on:					
Raising funds		881,727	-	881,727	547,680
Charitable activities	4	658,540	31,142	689,682	660,005
Other	3	(454)	-	(454)	215
Total expenditure		1,539,813	31,142	1,570,955	1,207,900
Net gains/(losses) on investments	10	-	1,277	1,277	2,375
Net income / (expenditure) and net movement in funds for the year		456,777	(29,304)	427,473	337,538
Reconciliation of Funds:					
Total funds brought forward		2,665,100	78,333	2,743,433	2,405,895
Total funds carried forward		3,121,877	49,029	3,170,906	2,743,433

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

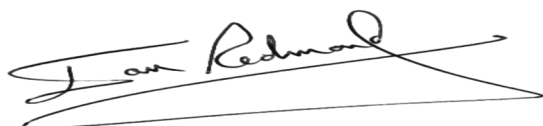
The notes on pages 18 to 27 form part of these financial statements

THE GORILLA ORGANIZATION
BALANCE SHEET
31 December 2024
Company no. 05988371

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	104,707	-
Investments	10	40,773	39,026
		<u>145,480</u>	<u>39,026</u>
Current Assets			
Stocks		2,249	1,123
Debtors	11	629,407	503,857
Cash at bank and in hand		2,537,248	2,253,356
		<u>3,168,904</u>	<u>2,758,336</u>
Creditors: Amounts Falling Due Within One Year	12	(143,478)	(53,929)
Net Current Assets		<u>3,025,426</u>	<u>2,704,407</u>
Total Net Assets		<u>3,170,906</u>	<u>2,743,433</u>
Charity Funds			
Unrestricted funds		3,121,877	2,665,100
Restricted funds		49,029	78,333
		<u>3,170,906</u>	<u>2,743,433</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved and authorised for issue by the trustees on 29th September 2025.



Ian Redmond

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

THE GORILLA ORGANIZATION
STATEMENT OF CASH FLOWS
For the year ended 31 December 2024

	2024 £	2023 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	427,473	337,538
Add back depreciation charge	23,569	-
Deduct interest income shown in investing activities	(51,501)	(31,771)
Net losses/(gains) on investments	(1,277)	(2,375)
(Increase)/decrease in stock	(1,126)	(237)
(Increase)/decrease in debtors	(125,550)	368,762
Increase/(decrease) in creditors	89,549	(26,291)
Cash (used in) / generated by operating activities	361,137	645,626
Interest income	51,501	31,771
Purchases of investments	(561)	(509)
Purchase of tangible fixed assets	(128,276)	-
Proceeds from sale of investments	91	92
Cash provided by (used in) investing activities	(77,245)	31,354
Increase/(decrease) in cash and cash equivalents in the year	283,892	676,980
Cash and cash equivalents at 1 January	2,253,356	1,576,376
Cash and cash equivalents at 31 December	2,537,248	2,253,356

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

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) 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 Practice as it applies from 1 January 2019.

In preparing this report the Trustees have taken advantage of the small company exemptions provided by section 415A of the Companies Act 2006 and as a result no Strategic Report is included.

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on the going concern basis. The trustees have reviewed the forecasts and agreed that the unrestricted funds held are sufficient and they are satisfied that the use of the going concern basis is appropriate. In reaching this conclusion a period of greater than 12 months from the date of approval of these financial statements has been considered.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP, the general time of volunteers is not recognised.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

1. ACCOUNTING POLICIES (CONTINUED)

e) Interest receivable

Interest on funds held as investments and on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification by the investment company or bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor or funder has specified are to be solely used for specific projects.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of appeals, events and their associated support costs.

Expenditure on charitable activities includes the costs of field programmes in Africa, providing support to the programmes from the UK and educational activities undertaken in the UK to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated between costs of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated to activities on the basis of estimated time spent by staff in performing each activity.

i) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets in the UK costing more than £2,000 are capitalised at cost. Other items are expensed to the Statement of Financial Activities as incurred.

Portable computer equipment to be used in Africa is expensed to the Statement of Financial Activities as incurred. Motor vehicles held overseas are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, evenly over its expected useful life, as follows:

Office furniture and computer equipment	20% - 33% per annum
Motor vehicles held overseas	33% per annum

k) Investments

Investments are stated at fair value at the balance sheet date. The unrealised gains and losses arising as a result are included in the Statement of Financial Activities, together with any realised gains or losses on any disposals in the year.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

1. ACCOUNTING POLICIES (CONTINUED)

l) Stock

Stock comprises goods for resale and is valued at the lower of cost and net realisable value.

m) Foreign exchange

Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the dates of the transactions. Monetary assets and liabilities in foreign currencies at the balance sheet date are translated at the rates ruling at that date. All translation differences are dealt with in the Statement of Financial Activities.

n) Pension costs

Pension contributions are made to defined contribution pension schemes and the charge recorded in these accounts is the amount payable during the year.

o) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK corporation tax purposes.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and memberships	1,058,417	-	1,058,417	1,059,907
Public collections	13,330	-	13,330	14,575
Corporate and trusts	80,317	-	80,317	42,484
Legacies	788,725	-	788,725	389,422
Raffles and lotteries	1,435	-	1,435	1,464
Gorilla Adoptions	1,242	-	1,242	1,551
	<u>1,943,466</u>	<u>-</u>	<u>1,943,466</u>	<u>1,509,403</u>

3. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES

	2024 £	2024 £	2023 £	2023 £
Merchandise				
Sales		1,623		1,380
Cost of sales				
Opening stock	1,123		886	
Purchases	454		452	
Closing stocks	(2,249)		(1,123)	
	<u></u>	(672)	<u></u>	(215)
Net profit from merchandise sales		<u>951</u>		<u>1,165</u>

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Uganda resource centre and projects	337,334	44,146	381,480	399,421
Congo resource centre and projects	252,774	-	252,774	211,081
Conservation education costs	55,428	-	55,428	49,503
	<u>645,536</u>	<u>44,146</u>	<u>689,682</u>	<u>660,005</u>

Support costs of £106,454 are included above within unrestricted expenditure in Uganda and Congo, allocated pro-rata to the level of direct costs incurred.

5. GOVERNANCE COSTS

(Included in Support Costs – see note 7)

	2024	2023
	£	£
Trustees expenses	-	-
Auditor's remuneration	11,400	11,150
Legal and professional fees	375	1,813
	<u>16,575</u>	<u>12,963</u>

6. NET INCOME / (EXPENDITURE) FOR THE YEAR

	2024	2023
	£	£
Net income / (expenditure) is stated after charging / (crediting):		
Depreciation of tangible fixed assets	23,569	-
Operating lease rentals	18,000	18,000
Auditor's remuneration (excluding VAT)	9,500	9,292
	<u></u>	<u></u>

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

7. ANALYSIS OF EXPENDITURE

	Conservation education £	Raising funds £	Support costs £	Total 2024 £	Total 2023 £
Personnel					
Salaries	28,572	82,868	60,371	171,811	152,610
Staff training and recruitment	-	7,500	-	7,500	385
Consultancy	-	15,000	-	15,000	15,000
Trustee meeting expenses	-	-	-	-	185
	<u>28,572</u>	<u>105,368</u>	<u>60,371</u>	<u>194,311</u>	<u>168,180</u>
Premises					
Rent & Rate	3,004	8,712	6,347	18,063	18,000
Light & Heat	104	301	219	624	701
Insurance	424	1,230	896	2,550	2,127
Computer maintenance	828	2,403	1,751	4,982	1,876
	<u>4,360</u>	<u>12,646</u>	<u>9,213</u>	<u>26,219</u>	<u>22,704</u>
Professional and financial					
Bookkeeping	-	-	24,840	24,840	33,120
Audit fee	-	-	33,480	33,480	11,150
Legal and professional	-	-	375	375	1,813
Sundries	781	2,267	1,652	4,700	1,186
Bank & financial charges	-	-	41,227	41,227	18,924
	<u>781</u>	<u>2,267</u>	<u>101,574</u>	<u>104,622</u>	<u>66,193</u>
Other operating costs					
Stationery and copying	436	1,263	920	2,619	166
Postage	224	650	473	1,347	1,193
Travel and shipping	-	-	666	666	893
Telephone and fax	872	2,526	1,840	5,238	3,847
Entertaining	-	-	81	81	72
Support materials	-	4,823	-	4,823	5,194
Marketing support and events	-	701,045	-	701,045	397,313
Events	-	-	-	-	230
Website and media	2,552	-	-	2,552	4,897
	<u>4,084</u>	<u>710,307</u>	<u>3,980</u>	<u>718,371</u>	<u>413,805</u>
Allocation of support costs	<u>17,632</u>	<u>51,138</u>	<u>(68,770)</u>	<u>-</u>	<u>-</u>
Totals	<u><u>55,429</u></u>	<u><u>881,726</u></u>	<u><u>106,368</u></u>	<u><u>1,043,523</u></u>	<u><u>670,882</u></u>

Support costs of £106,454 are allocated to the Uganda and Congo programme costs pro-rata.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2024 £	2023 £
Staff costs for employees on UK contracts		
Wages and salaries	135,040	138,113
Social security costs	8,730	9,653
Pension costs	28,041	4,843
	<u>171,811</u>	<u>152,609</u>

The average number of persons employed by the charity in the UK during the year was:

	No.	No.
Fundraising	2	1
Project support	1	1
Education	1	1
	<u>4</u>	<u>3</u>

	2024 £	2023 £
Staff costs for employees on overseas contracts		
Wages and salaries	84,215	102,993
Social security costs	5,827	8,125
	<u>90,042</u>	<u>111,118</u>

The average number of staff employed by The Gorilla Organization working overseas under overseas contracts during 2024 was 9 (2023 -15). These staff costs are included as programme costs.

The total remuneration paid to key management personnel was £103,780 (2023 - £106,036). The emoluments of the highest paid employee were £103,780 and pension contributions for this employee amounted to £26,727 (2023 - emoluments were £90,630 and pension contributions amounted to £4,154). No other employees earned over £60,000.

The Trustees were not remunerated. During the year expenses of £nil (2023 - £nil) incurred by the Trustees for travel (2023 - nil), were reimbursed. The fund paid £nil (2023 - £nil) for Trustee indemnity insurance.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

9. TANGIBLE FIXED ASSETS

	Overseas Assets Motor Vehicles £	UK Assets Fixtures, fittings & equipment £	Land £	Total £
Cost				
As at 1 January 2024	60,063	3,531	-	63,594
Additions	105,942	-	22,334	128,276
As at 31 December 2024	166,005	3,531	22,334	191,870
Depreciation:				
As at 1 January 2024	60,063	3,531	-	63,594
Charge for the year	23,569	-	-	23,569
As at 31 December 2024	83,632	3,531	-	87,163
Net book value:				
At 31 December 2024	82,373	-	22,334	104,707
At 31 December 2023	-	-	-	-

10. INVESTMENTS

	2024 £	2023 £
Balance brought forward	39,026	36,234
Additions	561	509
Withdrawals	(91)	(92)
Unrealised gains/(losses)	1,277	2,375
Fair Value at 31 December	40,773	39,026
Historical cost as at 31 December	33,571	33,520

The investments are held in Ethical Bonds as restricted funds for The Ymke Warren Memorial Fund.

11. DEBTORS

	2024 £	2023 £
Income tax recoverable	42,749	31,577
Accrued income	487,352	371,740
Other debtors	4,500	9,006
Prepayments	94,806	91,534
	629,407	503,857

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	58,931	15,185
Accruals & deferred income	80,355	38,744
Other taxation & social security	4,192	-
	<u>143,478</u>	<u>53,929</u>

Deferred income comprises registration fees for the following years' events and auction prizes not yet taken.

Movement on deferred income:	
Balance at 1 January 2024	16,000
Amount released to income	-
Amount deferred in year	-
	<u>16,000</u>
Balance at 31 December 2024	<u>16,000</u>

13. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

	Balance as at 01.01.24	Income resources	Outgoing resources	Investments (losses)/gains	Balance as at 31.12.24
	£	£	£	£	£
Restricted funds:					
Ymke Warren memorial	37,413	561	-	1,277	39,251
Bwindi community water project	31,142	-	(31,142)	-	-
Other	9,778	-	-	-	9,778
	<u>78,333</u>	<u>561</u>	<u>(31,142)</u>	<u>1,277</u>	<u>49,029</u>
	<u>78,333</u>	<u>561</u>	<u>(31,142)</u>	<u>1,277</u>	<u>49,029</u>
Comparatives for previous year	Balance as at 01.01.23	Income resources	Outgoing resources	Investments (losses)/gains	Balance as at 31.12.23
	£	£	£	£	£
Restricted funds:					
Ymke Warren memorial	34,621	509	(92)	2,375	37,413
Bwindi community water project	(12,981)	126,165	(82,042)	-	31,142
Other	9,778	-	-	-	9,778
	<u>31,418</u>	<u>126,674</u>	<u>(82,134)</u>	<u>2,375</u>	<u>78,333</u>
	<u>31,418</u>	<u>126,674</u>	<u>(82,134)</u>	<u>2,375</u>	<u>78,333</u>

Restricted funds have been set up and used for the following purposes:

Ymke Warren Memorial fund - This fund was established following the death of Ymke Warren, primatologist and a former GO volunteer. At the wishes of the donors, the funds are invested in a specific ethical investment fund and a scholarship programme commenced in 2014.

Bwindi community water project - A project for delivering clean water to villages next to the gorilla habitat in South Bwindi.

Other - This fund was established to fund activities in Gabon and Cameroon.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

14. Analysis of Net Assets

Current Year	Tangible Fixed Assets £	Investments £	Net Current Assets £	Total £
Restricted funds at 31 December 2024	-	40,773	8,256	49,029
Unrestricted funds at 31 December 2024	104,707	-	3,017,170	3,121,877
	<u>104,707</u>	<u>40,773</u>	<u>3,025,426</u>	<u>3,170,906</u>
Comparatives for previous year	Tangible Fixed Assets £	Investments £	Net Current Assets £	Total £
Restricted funds at 31 December 2023	-	39,026	39,307	78,333
Unrestricted funds at 31 December 2023	-	-	2,665,100	2,665,100
	<u>-</u>	<u>39,026</u>	<u>2,704,407</u>	<u>2,743,433</u>

15. FINANCIAL COMMITMENTS

At 31 December 2024 the charity was committed to making annual payments amounting to £18,000 in respect of property rented under a one-month licence (2023 £18,000).

At 31 December 2024 the charity was committed to making annual payments amounting to £8,275 in respect of property rented in Uganda under a twelve-month licence (2023 £8,275).

16. FINANCIAL INSTRUMENTS

The charity holds a number of financial assets (for example investments, debtors and cash) and financial liabilities (for example creditors), which meet the definition of basic financial instruments under the FRS 102 SORP. Details of the measurement bases, accounting policies and carrying values for these financial assets and liabilities are disclosed above.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

17. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from:			
Donations and legacies	1,383,238	126,165	1,509,403
Other trading activities	1,380	-	1,380
Investments	31,771	509	32,280
Total Income	1,416,389	126,674	1,543,063
Expenditure on:			
Raising funds	547,680	-	547,680
Charitable activities	577,871	82,134	660,005
Other	215	-	215
Total expenditure	1,125,766	82,134	1,207,900
Net gains/(losses) on investments	-	2,375	2,375
Net income / (expenditure) and net movement in funds for the year	290,623	46,915	337,538
Reconciliation of Funds:			
Total funds brought forward	2,374,477	31,418	2,405,895
Total funds carried forward	2,665,100	78,333	2,743,433

THE GORILLA ORGANIZATION

England & Wales - Charity number 1117131

Accounts

Company no. 05988371

Charity registration no. 1117131

THE GORILLA ORGANIZATION
(A company limited by guarantee)

Report and Financial Statements
For the year ended 31 December 2023



**THE GORILLA ORGANIZATION
REPORT AND FINANCIAL STATEMENTS 2023
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THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

The trustees are pleased to present their annual directors' report together with the audited financial statements of the charity for the year ended 31 December 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairman's Report

All wild gorillas are threatened by the Sixth Great – or Anthropocene – Extinction.

When our founder Dian Fossey died in 1989, mountain gorilla numbers had fallen to fewer than 300. Since the turn of the millennium, Grauer's gorilla numbers alone have collapsed by 60% from 17,000 to less than 7,000. And now all species and sub-species of gorilla bar one are categorised as 'critically endangered' on the IUCN red list.

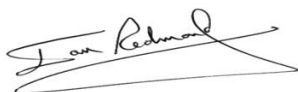
This decline has its roots in habitat destruction caused by humans:

- By industrial-scale deforestation for logging and for commercial charcoal burning.
- And by industrial-scale mineral extraction.
- In many gorilla habitats, armed conflict also brings humans into gorillas' feeding grounds. This leads to gorillas being killed by armed militias hunting for food.
- They're also threatened by commercial bushmeat hunting, and to a much lesser extent, by local people hunting and foraging in gorilla habitats.

Before her death, Dian Fossey was convinced that all wild gorillas would be extinct within a generation. Through our community-based approach, we're committed to ensuring that this does not happen.

As you will see in the following report, in 2023, despite devastating armed conflict affecting our staff and partners in the Democratic Republic of Congo (DRC), gorillas were protected, rangers were equipped and schools, farmers and indigenous communities were supported.

In this chairman's letter, I'd like to express my heartfelt thanks to everyone who has made this possible, from our courageous colleagues in Africa, to our diligent team in the UK, but most of all to our incredible donors whose unwavering support is a lifeline for the world's last remaining gorillas.



Ian Redmond
Chair

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Our Purposes and Activities

In the heart of Africa, our commitment to conservation and community engagement continues to shape the mission of The Gorilla Organization. We present our 2023 Annual Report, showing our efforts to protect gorillas and their natural habitat, with a focus on sustainability through community involvement.

Reference to the Charity Commission guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)', has been made when reviewing the aims and future activities of the charity.

Our Roots

The Gorilla Organization was established in 1989. We carry forward the ground-breaking work of Dr Dian Fossey. Our mission is to ensure the survival of the world's remaining wild gorilla populations.

Our Vision and Objectives

Our vision is for all gorilla species and subspecies to live sustainably in their natural habitats, supported by local communities, range state governments, and the wider global community.

Our Community Partners

We pioneer community-led conservation. By improving socio-economic conditions in marginalized communities near gorilla habitats, we reduce reliance on forest resources and empower local people to protect the environment from outside threats – from commercial bushmeat hunting to international extractive industries – safeguarding gorillas as well as their natural habitat .

Our strategic approach

Our strategy is driven by:

- **Gorilla Protection:** Ranger-based conservation initiatives and veterinary care enable us to establish safe zones for gorillas, monitor habitats, and support local communities.
- **Sustainable Agriculture and Beekeeping:** Empowering local communities to cultivate food sustainably through organic farming, beekeeping, and fruit tree cultivation. Surplus produce contributes to improved livelihoods.
- **Engagement with Indigenous Communities:** Supporting displaced indigenous communities with land, resources, and technical assistance to foster self-sufficiency. Our efforts also encompass adult literacy training, healthcare, and children's education.
- **Rehabilitating Poachers:** Enabling former poachers to transition to food cultivation and income generation.
- **Tree Planting:** Alleviating resource pressures, providing sustainable sources of timber, fuel, and food.
- **Conservation Education:** Instilling appreciation for environmental preservation among African youth.
- **Supporting Research:** Grants to African postgraduate primate researchers and support for projects in the DRC.
- **Global Advocacy:** Education, awareness campaigns, lobbying, and participation in collaborative initiatives.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Our Achievements and Performance

By working with local communities, we're ensuring that our projects combine gorilla protection, economic development and biodiversity preservation.

As well as saving gorillas from extinction, this way of working can enable local people to enjoy a healthier life with more and better food crops, better education for their children, safe water and a higher standard of living.

Mountain gorilla numbers have grown fourfold thanks to this approach. We know our approach works. With sufficient investment, there is no reason to believe that all gorilla species and sub-species could not rise again.

Together with local communities in DRC, we are replanting trees across 5,000 acres of forest from 20 tree nurseries along the main road between Virunga and Kahuzi-Biega National Parks. As well as boosting biodiversity and helping local communities find food and firewood, these trees help prevent more devastating mudslides of the kind that killed hundreds of people and destroyed roads, farmland and tree nurseries around Goma, DRC this year. In Uganda a further 10 hectares have been planted alongside Mgahinga National Park.

At least 6,000 local people's lives are touched by our tree-planting projects every year. These projects increase biodiversity and reduce the need for forest products.

We support gorilla protection across four government managed reserves, including: Itombwe Nature Reserve and Maiko National Park in the DRC; and Bwindi Impenetrable National Park and Mgahinga Gorilla National Park in Uganda. By maintaining ranger patrols in each site, we protect hundreds of gorillas that are in grave danger of extinction.

We directly fund and manage two community reserves in Walikale and Kisimba-Ikobo in the DRC. Walikale covers approximately 70,000 hectares and we protect an estimated 500 Grauer's gorillas there (around 13% of the total remaining in the wild.) The adjoining Kisimba-Ikobo reserve protects an estimated further 250.

Around 5,000 local people benefit from our work in Walikale. These include rangers, teachers, farmers, students and schoolchildren. Similar numbers should benefit in Kisimba-Ikobo. In both areas, we're aligning the need to protect gorillas with the need for local communities to build capacity and improve their economic opportunities and standard of living – without harming the environment. We always aim to create a win/win situation.

In Uganda our agricultural projects bring 25 hectares of land near the Bwindi Impenetrable and Mgahinga national parks under cultivation for growing food and cash crops. Farmers include ten communities of marginalised indigenous Batwa people, as well as organic growers and beekeepers from the majority population. An innovative 25 kilometre fence of 750 bee hives protects farmers from elephants and other rogue animals that destroy their crops.

Our rainwater harvesting and school toilets projects at Bwindi bring clean, fresh water to 15,000 beneficiaries in six locations.

In 2023 we built a ranger station with offices and sleeping quarters for 15 rangers at the edge of Bwindi national park in an area that was previously inaccessible to patrols.

Hundreds of marginalised indigenous and majority population people benefit every year through our education programme. In Uganda our Children for Sustainable Conservation project is active in 27 schools.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

The Ymke Warren Memorial Conservation Award honours young African primatologists whose research advances our understanding of wild gorillas.

International collaboration, education and awareness raising. We are members of the UN Great Apes Survival Partnership (GRASP) and the Ape Alliance. We produce an annual newsletter *Digit News* and maintain our website *gorillas.org* and a strong social media presence. From the UK and online we give talks to schools and companies, attend fundraising events, sell merchandise, offer gorilla adoptions, and send appeals and project updates to our database of 12,000 supporters.

Our Impact

Through these projects, The Gorilla Organization is creating a holistic approach to conservation that places communities at the heart of the solution. By improving people's lives and fostering a deeper connection to the environment, we are paving the way for sustainable conservation efforts.



Our Impact on UN Sustainable Development Goals 2030

At The Gorilla Organization, our projects are not just about conservation; they are about contributing to a brighter, more sustainable future for our planet. Our efforts are aligned with eight of the 17 United Nations Sustainable Development Goals 2030:

Goal 1 - Zero Poverty: By empowering local communities through sustainable income generation and livelihood enhancement, we work towards the goal of eradicating poverty.

Goal 2 - End Hunger and Promote Sustainable Agriculture: Our focus on sustainable farming and beekeeping helps address food security issues and promotes agriculture practices that nourish both people and the planet.

Goal 4 - Quality Education: Through our Children for Sustainable Conservation program, we foster quality education for African youth, empowering and inspiring them with knowledge of biodiversity and environmental protection.

Goal 5 - Gender Equality and Empowerment of Women and Girls: We actively promote gender equality by engaging and empowering women in our community-led conservation initiatives.

Goal 6 - Clean Water and Sanitation: Our projects are designed to minimize environmental impact, including the protection of water sources, ensuring access to clean water, and promoting sanitation practices.

Goal 7 - Affordable and Clean Energy: We work towards sustainable energy solutions that align with the goal of making clean energy more accessible and affordable for all.

Goal 8 - Sustainable Economic Growth: Our community-focused approach to conservation supports inclusive and sustainable economic growth in the regions we operate, promoting self-sufficiency and prosperity.

Goal 15 - Terrestrial Ecosystems, Forest Management, and Biodiversity: We are committed to the preservation and sustainable management of terrestrial ecosystems and forests, combatting desertification, halting land degradation, and reversing biodiversity loss.

By addressing these Sustainable Development Goals, The Gorilla Organization not only protects gorillas and their habitats but also plays a vital role in building a more equitable, sustainable, and prosperous world for all.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Fundraising Statement

The Gorilla Organization aims to create lasting relationships with individual donors through a programme of direct mail appeals, committed giving and legacies. We make applications to charitable trusts and companies and have three commercial participators. We participated in a joint charity lottery and have five places available in the London Marathon. Volunteers sometimes fundraise in aid of the charity but we do not outsource fundraising to professional fundraisers.

The Gorilla Organization is registered with the Information Commissioner's Office and Fundraising Regulator and follows the Code of Fundraising Practice to ensure that our fundraising is fair, honest and transparent. We are members of the Institute of Fundraising and Fundraising Preference Service.

Fundraising is monitored following guidance from the Fundraising Regulator and is measured against budgeted income targets. We use a commercial participator agreement developed by the Institute of Fundraising.

The Gorilla Organization received no complaints in relation to its fundraising in 2023. Any requests to be removed from mailings were dealt with and preferences recorded on our database. As members of the Fundraising Preference Service, we encourage callers to make use of the service and advise them of our legal requirement to comply. Since May 2018 we have been GDPR compliant under The Information Commissioners Office. We have a clearly identified privacy policy detailing any personal data we collect and on what legal basis it is processed.

Financial review

Income for the year was £1,543,063 (2022: £1,158,986), an increase of £384,077 or 33% on 2022. The net surplus for the year, before investment gains and losses, was £335,163 (2022: deficit of £169,682). The net movements in funds were a surplus of £290,623 (2022: deficit of £132,998) on the unrestricted funds and surplus of £46,915 (2022: deficit of £43,464) on the restricted funds. The increase in income from legacies was anticipated as a result of the unusually high level of legacies notified to us during the previous year.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees see fit. The trustees, having regard to the liquidity requirements of the charity, have kept available funds in interest-bearing deposit accounts.

Reserves policy

At 31 December 2023 unrestricted general fund free reserves were £2,665,100. This represents approximately 40 months' operating costs. Whilst this is more than the reserves policy of 12 months, because of the unpredictability, volatility and delay in timing of the significant legacy income, and the new inherent uncertainty that current world events has brought, the trustees have concluded that this is an acceptable level. This is in order to give the fund an ability to respond to any emergency situations that may arise in the field or in the UK and to provide a cushion against any sudden shortfall in fundraising income.

At the year-end a total of £78,333 was held in restricted funds, in the form of investments and short-term assets, and the trustees are satisfied that the charity's assets are available and adequate to fulfil the obligations of the charity in respect of each restricted fund.

Going concern

The trustees have satisfied themselves that the charity will be able to continue operations for at least 12 months from the date of this report.

Plans for future periods

Our core field programs will continue in 2024 with no significant changes in DRC, where ongoing political and military insecurity makes long-term investment uncertain. We will maintain established projects such as reforestation, indigenous people and ranger-based conservation. We will closely monitor the volatile political climate in the DRC with the aim of expanding our projects when it is deemed safe to do so.

Similarly, in Uganda, the ongoing nature of our projects may in the future lead to an increase in current activities where there is a clear need, but in general, they represent a basket of proven conservation activities, including education, tree planting, reformed poachers and organic farming, with long-term aims.

One clear difference in 2024 will be the status of our Regional Resource Centre in Kisoro, SW Uganda. In the early 2000s, Kisoro was a small border town at the foot of the Virunga Volcanoes, strategically placed to access the gorilla habitats of Uganda, Rwanda and DRC.

Over the years, the town has become a thriving metropolis, rendering our rented Regional Resource Centre less suitable for its location. To adapt to this change, we have decided to extend our legacy in Uganda and the region by purchasing land and building a new Resource Centre in an ideal location near Lake Mutanda on the outskirts of Kisoro. Construction will begin in 2024, with plans for the centre to be fully operational by 2025.

THE GORILLA ORGANIZATION
Report of the trustees for the year ended 31 December 2023

Reference and administrative details

Charity number:	1117131
Company number:	05988371
Registered address:	110 Gloucester Avenue Primrose Hill London NW1 8HX
Bankers	Lloyds TSB Bank Plc 79/81 Brompton Road,London SW3 1DD
Solicitors	Bates Wells & Braithwaite 10 Queen Street Place, London EC4R 1BE
Auditor	PKF Littlejohn LLP 15 Westferry Circus, Canary Wharf, London E14 4HD

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving were as follows:

B Chakraborty
G Clark
S Crossman
Dr G Kalema
S Phillips
I Redmond OBE
Dr S Semple
B Wakeling

Secretary and Chief Executive Officer - J Miller

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Structure, governance and management

Governing document

The Gorilla Organization is a company limited by guarantee, incorporated on 3 November 2006, governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission for England and Wales. The trustees are the members of the company, each of whom agree to contribute £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association, trustees are appointed by resolution of the trustees and hold office until they resign or are removed.

Trustee induction and training

New trustees receive a welcome pack that includes the charity's annual report and accounts for the past three years, minutes of three previous board meetings and a full set of current literature. A PowerPoint presentation on the charity's work is available, as are field reports and project overviews. In addition, new trustees receive a copy of the leaflet *Duties of Charity Trustees*, produced by our charity lawyers Bates, Wells and Braithwaite, as well as a copy of the Charity Commission guidance booklet *The Essential Trustee – What You Need To Know*. The annual budget, forecast, management accounts, governing document, details of other trustees, dates of meetings and an organisational chart are also included.

Organisation

The board of trustees administers the charity. The board meets twice a year. From time-to-time short-term working groups may also be set up to consider specific areas, being disbanded once the objectives have been met. A chief executive officer is appointed by the board to manage the day-to-day operations of the charity. To facilitate effective operations, the chief executive officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme activities.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with any supplier or beneficiary of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The fund does not pay for trustee indemnity insurance. Trustees may be reimbursed for out-of-pocket expenses, for example when travelling to represent the charity. Trustees did not receive any other payments.

Risk management

The trustees have a risk strategy comprising:

- an annual review of the principal risks and uncertainties the charity faces
- the establishment of systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

This work has identified the following as the most significant risks:

- Economic uncertainty effect on both operations and fundraising
- Reduction in donor funding
- Key-man risks, particularly for those working in Africa and dependence on the CEO
- Changes in the political climate for NGOs in the field.

The trustees continue to monitor these risks and are satisfied that all necessary steps are being taken to mitigate their potential impact.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

The charity trustees (who are also directors of the company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

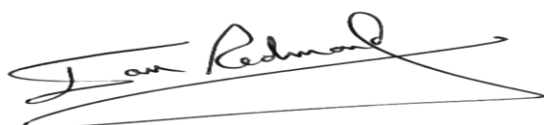
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

A handwritten signature in black ink, appearing to read 'Ian Redmond', with a long horizontal flourish extending to the right.

Ian Redmond
06 February 2025

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

Opinion

We have audited the financial statements of The Gorilla Organization (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 FRS 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 charitable company's affairs as at 31 December 2023 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 Companies Act 2006.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. Our opinion on the financial statements does not cover the other information and 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.

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 GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company 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 trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 the Act and relevant regulations made or having effect thereunder.

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:

- We obtained an understanding of the charitable company and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, sector research, and application of cumulative audit knowledge and experience.
- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from the Companies Act 2006, Charities Act 2011, Financial Reporting Standard 102, the Charities SORP and relevant employee legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to, enquiries of management, reviews of minutes and review of legal and regulatory correspondence.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that there was a potential for management bias in the timing of recognition of income from legacies. We addressed this through review of legacy correspondence and receipts up to the date of approval of the financial statements, to ensure correct treatment under the Charities SORP, including consideration of the accounting period in which income should be recognised.
- We also identified potential for management bias in the allocation of support costs against charitable activity categories. We addressed this through reviewing the method used for

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

reasonableness, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.

- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Duke (Senior Statutory Auditor)
For and on behalf of PKF Littlejohn LLP
Statutory Auditor

15 Westferry Circus
Canary Wharf
London E14 4HD

Date: 14 February 2025

PKF Littlejohn LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE GORILLA ORGANIZATION
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	1,383,238	126,165	1,509,403	1,154,970
Other trading activities	3	1,380	-	1,380	578
Investments		31,771	509	32,280	3,437
Total Income		1,416,389	126,674	1,543,063	1,158,985
Expenditure on:					
Raising funds		547,680	-	547,680	705,151
Charitable activities	4	577,871	82,134	660,005	623,324
Other	3	215	-	213	192
Total expenditure		1,125,766	82,134	1,207,900	1,328,667
Net gains/(losses) on investments	10	-	2,375	2,375	(6,780)
Net income / (expenditure) and net movement in funds for the year		290,623	46,915	337,538	(176,462)
Reconciliation of Funds:					
Total funds brought forward		2,374,477	31,418	2,405,895	2,582,357
Total funds carried forward		2,665,100	78,333	2,743,433	2,405,895

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

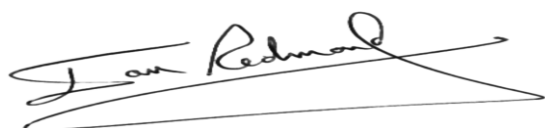
The notes on pages 17 to 26 form part of these financial statements

THE GORILLA ORGANIZATION
BALANCE SHEET
31 December 2023
Company no. 05988371

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	9	-	-
Investments	10	39,026	36,234
		<u>39,026</u>	<u>36,234</u>
Current Assets			
Stocks		1,123	886
Debtors	11	503,857	872,619
Cash at bank and in hand		2,253,356	1,576,376
		<u>2,758,336</u>	<u>2,449,881</u>
Creditors: Amounts Falling Due Within One Year	12	(53,929)	(80,220)
Net Current Assets		<u>2,704,407</u>	<u>2,369,661</u>
Total Net Assets		<u>2,743,433</u>	<u>2,405,895</u>
Charity Funds			
Unrestricted funds		2,665,100	2,374,477
Restricted funds		78,333	31,418
		<u>2,743,433</u>	<u>2,405,895</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved and authorised for issue by the trustees on 06 February 2025.



Ian Redmond

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

THE GORILLA ORGANIZATION
STATEMENT OF CASH FLOWS
For the year ended 31 December 2023

	2023 £	2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	337,538	(176,462)
Add back depreciation charge	-	5,814
Deduct interest income shown in investing activities	(31,771)	(3,094)
Net losses/(gains) on investments	(2,375)	6,780
(Increase)/decrease in stock	(237)	(75)
(Increase)/decrease in debtors	368,762	244,160
Increase/(decrease) in creditors	(26,291)	(123,689)
Cash (used in) / generated by operating activities	645,626	(46,566)
Interest income	31,771	3,094
Purchases of investments	(509)	(343)
Proceeds from sale of investments	92	96
Cash provided by (used in) investing activities	31,354	2,847
Increase/(decrease) in cash and cash equivalents in the year	676,980	(43,719)
Cash and cash equivalents at 1 January	1,576,376	1,620,095
Cash and cash equivalents at 31 December	2,253,356	1,576,376

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

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) 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 Practice as it applies from 1 January 2019.

In preparing this report the Trustees have taken advantage of the small company exemptions provided by section 415A of the Companies Act 2006 and as a result no Strategic Report is included.

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on the going concern basis. The trustees have reviewed the forecasts and agreed that the unrestricted funds held are sufficient and they are satisfied that the use of the going concern basis is appropriate. In reaching this conclusion a period of greater than 12 months from the date of approval of these financial statements has been considered.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP, the general time of volunteers is not recognised.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

1. ACCOUNTING POLICIES (CONTINUED)

e) Interest receivable

Interest on funds held as investments and on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification by the investment company or bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor or funder has specified are to be solely used for specific projects.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of appeals, events and their associated support costs.

Expenditure on charitable activities includes the costs of field programmes in Africa, providing support to the programmes from the UK and educational activities undertaken in the UK to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated between costs of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated to activities on the basis of estimated time spent by staff in performing each activity.

i) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets in the UK costing more than £2,000 are capitalised at cost. Other items are expensed to the Statement of Financial Activities as incurred.

Portable computer equipment to be used in Africa is expensed to the Statement of Financial Activities as incurred. Motor vehicles held overseas are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, evenly over its expected useful life, as follows:

Office furniture and computer equipment	20% - 33% per annum
Motor vehicles held overseas	33% per annum

k) Investments

Investments are stated at fair value at the balance sheet date. The unrealised gains and losses arising as a result are included in the Statement of Financial Activities, together with any realised gains or losses on any disposals in the year.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

1. ACCOUNTING POLICIES (CONTINUED)

l) Stock

Stock comprises goods for resale and is valued at the lower of cost and net realisable value.

m) Foreign exchange

Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the dates of the transactions. Monetary assets and liabilities in foreign currencies at the balance sheet date are translated at the rates ruling at that date. All translation differences are dealt with in the Statement of Financial Activities.

n) Pension costs

Pension contributions are made to defined contribution pension schemes and the charge recorded in these accounts is the amount payable during the year.

o) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK corporation tax purposes.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and memberships	933,742	126,165	1,059,907	850,446
Public collections	14,575	-	14,575	697
Corporate and trusts	42,484	-	42,484	60,313
Legacies	389,422	-	389,422	239,786
Raffles and lotteries	1,464	-	1,464	1,524
Gorilla Adoptions	1,551	-	1,551	2,204
	1,383,238	126,165	1,509,403	1,154,970

3. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES

	2023 £	2023 £	2022 £	2022 £
Merchandise				
Sales		1,380		578
Cost of sales				
Opening stock	886		811	
Purchases	452		267	
Closing stocks	(1,123)		(886)	
		215		192
Net profit from merchandise sales		1,165		386

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Uganda resource centre and projects	317,287	82,134	399,421	277,492
Congo resource centre and projects	211,081	-	211,081	277,875
Other	-	-	-	96
Conservation education costs	49,503	-	49,503	67,861
	<u>577,871</u>	<u>82,134</u>	<u>660,005</u>	<u>623,324</u>

Support costs of £73,699 are included above within unrestricted expenditure in Uganda and Congo, allocated pro-rata to the level of direct costs incurred.

5. GOVERNANCE COSTS

(Included in Support Costs – see note 7)

	2023	2022
	£	£
Trustees expenses	-	-
Auditor's remuneration	11,150	10,000
Legal and professional fees	1,813	13
	<u>12,963</u>	<u>10,013</u>

6. NET INCOME / (EXPENDITURE) FOR THE YEAR

	2023	2022
	£	£
Net income / (expenditure) is stated after charging / (crediting):		
Depreciation of tangible fixed assets	-	13,927
Profit on disposal of tangible fixed assets	-	-
Operating lease rentals	18,000	22,380
Auditor's remuneration (excluding VAT)	9,292	8,333
	<u></u>	<u></u>

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

7. ANALYSIS OF EXPENDITURE

	Conservation education £	Raising funds £	Support costs £	Total 2023 £	Total 2022 £
Personnel					
Salaries	27,000	78,066	47,544	152,610	144,077
Staff training and recruitment	-	385	-	385	66
Consultancy	-	15,000	-	15,000	8,250
Trustee meeting expenses	-	-	185	185	158
	<u>27,000</u>	<u>93,451</u>	<u>47,729</u>	<u>168,180</u>	<u>152,552</u>
Premises					
Rent & Rate	3,185	9,207	5,608	18,000	25,258
Light & Heat	124	359	218	701	924
Insurance	376	1,088	663	2,127	1,459
Computer maintenance	332	959	585	1,876	2,143
	<u>4,017</u>	<u>11,613</u>	<u>7,074</u>	<u>22,704</u>	<u>29,784</u>
Professional and financial					
Bookkeeping	-	-	33,120	33,120	30,600
Audit fee	-	-	11,150	11,150	10,000
Legal and professional	-	-	1,813	1,813	13
Sundries	106	893	187	1,186	3,802
Bank & financial charges	-	-	18,924	18,924	21,305
	<u>106</u>	<u>893</u>	<u>65,194</u>	<u>66,193</u>	<u>65,720</u>
Other operating costs					
Stationery and copying	29	85	52	166	8
Postage	211	610	372	1,193	1,201
Travel and shipping	-	-	893	893	959
Telephone and fax	680	1,968	1,199	3,847	3,555
Entertaining	-	-	72	72	48
Support materials	-	5,194	-	5,194	5,574
Marketing support and events	-	397,313	-	397,313	570,883
Events	-	230	-	230	-
Website and media	4,897	-	-	4,897	540
	<u>5,817</u>	<u>405,400</u>	<u>2,588</u>	<u>413,805</u>	<u>582,768</u>
Allocation of support costs	<u>12,563</u>	<u>36,323</u>	<u>(48,886)</u>		-
Totals	<u>49,503</u>	<u>547,680</u>	<u>73,699</u>	<u>670,882</u>	<u>830,824</u>

Support costs of £73,699 are allocated to the Uganda and Congo programme costs pro-rata.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2023 £	2022 £
Staff costs for employees on UK contracts		
Wages and salaries	138,113	130,273
Social security costs	9,653	9,476
Pension costs	4,843	4,328
	<u>152,609</u>	<u>144,077</u>

The average number of persons employed by the charity in the UK during the year was:

	No.	No.
Fundraising	1	1
Project support	1	1
Education	1	1
Governance	-	-
	<u>3</u>	<u>3</u>

	2023 £	2022 £
Staff costs for employees on overseas contracts		
Wages and salaries	102,993	103,379
Social security costs	8,125	8,047
	<u>111,118</u>	<u>111,426</u>

The average number of staff employed by The Gorilla Organization working overseas under overseas contracts during 2023 was 15 (2022 -15). These staff costs are included as programme costs.

The total remuneration paid to key management personnel was £106,036 (2022 - £100,914). The emoluments of the highest paid employee were £90,630 and pension contributions for this employee amounted to £4,154 (2022 - emoluments were £85,500 and pension contributions amounted to £4,275). No other employees earned over £60,000.

The Trustees were not remunerated. During the year expenses of £nil (2022 - £nil) incurred by the Trustees for travel (2022 - nil), were reimbursed. The fund paid £nil (2022 - £nil) for Trustee indemnity insurance.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

9. TANGIBLE FIXED ASSETS

	Overseas Assets Motor Vehicles £	UK Assets Fixtures, fittings & equipment £	Total £
Cost			
As at 1 January 2023	60,063	3,531	63,594
Additions	-	-	-
Disposals			
As at 31 December 2023	60,063	3,531	63,594
Depreciation:			
As at 1 January 2023	60,063	3,531	63,594
Charge for the year	-	-	-
Disposals	-	-	-
As at 31 December 2023	60,063	3,531	63,594
Net book value:			
At 31 December 2023	-	-	-
At 31 December 2022	-	-	-

10. INVESTMENTS

	2023 £	2022 £
Balance brought forward	36,234	42,767
Additions	509	343
Withdrawals	(92)	(96)
Unrealised gains/(losses)	2,375	(6,780)
Fair Value at 31 December	39,026	36,234
Historical cost as at 31 December	33,520	33,102

The investments are held in Ethical Bonds as restricted funds for The Ymke Warren Memorial Fund.

11. DEBTORS

	2023 £	2022 £
Income tax recoverable	31,577	26,000
Accrued income	371,740	808,039
Other debtors	9,006	8,665
Prepayments	91,534	29,915
	503,857	872,619

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	15,185	20,108
Accruals & deferred income	38,744	60,112
	<u>53,929</u>	<u>80,220</u>

Deferred income comprises registration fees for the following years' events and auction prizes not yet taken.

Movement on deferred income:	
Balance at 1 January 2023	38,000
Amount released to income	(22,000)
Amount deferred in year	-
	<u>16,000</u>

13. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

	Balance as at 01.01.23 £	Income resources £	Outgoing resources £	Investments (losses)/gains £	Balance as at 31.12.23 £
Restricted funds:					
Ymke Warren memorial	34,621	509	(92)	2,375	37,413
Bwindi community water project	(12,981)	126,165	(82,042)	-	31,142
Other	9,778	-	-	-	9,778
	<u>31,418</u>	<u>126,674</u>	<u>(82,134)</u>	<u>2,375</u>	<u>78,333</u>
Comparatives for previous year	Balance as at 01.01.22 £	Income resources £	Outgoing resources £	Investments (losses)/gains £	Balance as at 31.12.22 £
Restricted funds:					
Ymke Warren memorial	41,154	343	(96)	(6,780)	34,621
Bwindi community water project	23,950	-	(36,931)	-	(12,981)
Other	9,778	-	-	-	9,778
	<u>74,882</u>	<u>343</u>	<u>(37,027)</u>	<u>(6,780)</u>	<u>31,418</u>

Restricted funds have been set up and used for the following purposes:

Ymke Warren Memorial fund - This fund was established following the death of Ymke Warren, primatologist and a former GO volunteer. At the wishes of the donors, the funds are invested in a specific ethical investment fund and a scholarship programme commenced in 2014.

Bwindi community water project - A project for delivering clean water to villages next to the gorilla habitat in South Bwindi in partnership with Just a Drop (a UK NGO). The balance was overdrawn at the year end but this was covered by expected restricted donations in early 2023. The project will end in 2023.

Other - This fund was established to fund activities in Gabon and Cameroon.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

14. Analysis of Net Assets

Current Year	Tangible Fixed Assets £	Investments £	Net Current Assets £	Total £
Restricted funds at 31 December 2023	-	39,026	39,307	78,333
Unrestricted funds at 31 December 2023	-	-	2,665,100	2,665,100
	<u>-</u>	<u>39,026</u>	<u>2,704,407</u>	<u>2,743,433</u>
	<u>-</u>	<u>39,026</u>	<u>2,704,407</u>	<u>2,743,433</u>
Comparatives for previous year	Tangible Fixed Assets £	Investments £	Net Current Assets £	Total £
Restricted funds at 31 December 2022	-	36,234	(4,816)	31,418
Unrestricted funds at 31 December 2022	-	-	2,374,477	2,374,477
	<u>-</u>	<u>36,234</u>	<u>2,369,661</u>	<u>2,405,895</u>
	<u>-</u>	<u>36,234</u>	<u>2,369,661</u>	<u>2,405,895</u>

15. FINANCIAL COMMITMENTS

At 31 December 2023 the charity was committed to making annual payments amounting to £18,000 in respect of property rented under a one-month licence (2022 £31,680).

16.. FINANCIAL INSTRUMENTS

The charity holds a number of financial assets (for example investments, debtors and cash) and financial liabilities (for example creditors), which meet the definition of basic financial instruments under the FRS 102 SORP. Details of the measurement bases, accounting policies and carrying values for these financial assets and liabilities are disclosed above.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

18. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from:			
Donations and legacies	1,154,970	-	1,154,970
Other trading activities	578	-	578
Investments	3,094	343	3,437
Total Income	1,158,642	343	1,158,985
Expenditure on:			
Raising funds	705,151	-	705,151
Charitable activities	586,297	37,027	623,324
Other	192	-	192
Total expenditure	1,291,640	37,027	1,328,667
Net gains/(losses) on investments	-	(6,780)	(6,780)
Net income / (expenditure) and net movement in funds for the year	(132,998)	(43,464)	(176,462)
Reconciliation of Funds:			
Total funds brought forward	2,507,475	74,882	2,582,357
Total funds carried forward	2,374,477	31,418	2,405,895

THE GORILLA ORGANIZATION

England & Wales - Charity number 1117131

Accounts

Company no. 05988371

Charity registration no. 1117131

THE GORILLA ORGANIZATION
(A company limited by guarantee)

Report and Financial Statements
For the year ended 31 December 2022



**THE GORILLA ORGANIZATION
REPORT AND FINANCIAL STATEMENTS 2022
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THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2022

The trustees are pleased to present their annual directors' report together with the audited financial statements of the charity for the year ended 31 December 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairman's report

At the start of 2022, as the world tried desperately to rebuild in the wake of Covid -19, our projects in Africa and operations in the UK faced formidable challenges. The pandemic had left a trail of disruption and uncertainty in its wake.

In Uganda and the Democratic Republic of Congo (DRC), our project partners and beneficiaries had endured immense hardship. They had mourned the loss of loved ones, eked out meagre rations during lockdowns, seen their crops rot in the fields, and faced sickness while essential vaccines and medicines remained scarce. People who had lost everything tried bravely to start again. "We were afraid hunger would kill us before the virus could," a farmer in Uganda told us. The same was true in Congo.

From our regional resource centre in SW Uganda, Dr Samson Werikhe and his team set out to restart our projects. By December 2021, they had provided food for the rangers who had stayed in the forest to protect the gorillas and had laid the groundwork for a project to bring fresh water to thousands of people in remote communities at the edge of Bwindi National Park. Tragically, as the engineers returned to work and the farmers returned to their fields, disaster struck. In January, torrential rainfall caused the crater lake at the summit of Mount Maghinga to burst its banks, resulting in flooding and landslides that devastated the communities below. Lives were lost, homes were destroyed and fields were ruined.

Meanwhile, in DRC, our project manager Henry Cirhuza and his team found themselves powerless in the face of an overwhelming resurgence in political violence that cut them off from the very projects they were struggling to maintain. A year earlier they had endured the eruption of Mount Nyiragongo, and before that, an outbreak of the deadly Ebola virus. Underreported in the world's press, DRC endures constant suffering.

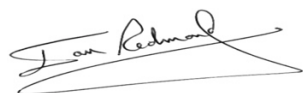
Nevertheless, against this backdrop, and seemingly against all odds, our brave and loyal staff, rangers, project partners and local beneficiaries continued to protect the gorillas in their care.

In London, we adapted to the changing circumstances by downsizing our head-office to accommodate a reduced number of staff and the new working style necessitated by the pandemic.

We extend our deepest gratitude to our donors, whose unwavering support remained a lifeline for our work. Time and again they rallied to purchase equipment, food and supplies for the rangers, assist in rebuilding projects, and help plant thousands more trees to protect the environment.

As you will see in the following report, we did, as the year progressed, regain our momentum. Gorillas were diligently monitored, rangers were equipped, schools, farmers and indigenous communities supported. And with the remarkable support of one inspiring donor, the water systems at Bwindi National Park were installed and operational, delivering clean, fresh water to more than 8,000 people by the end of the year.

In this chairman's letter, I want to express heartfelt thanks to everyone who has played a part in this journey. From the courageous people in Africa, to our diligent team in the UK, but most significantly to our incredible donors whose foresight and generosity enable us to continue this vital work in safeguarding some of world's last remaining gorillas.



Ian Redmond
Chair

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2022

Our purposes and activities

In the heart of Africa, our commitment to conservation and community engagement continues to shape the mission of The Gorilla Organization. We present our 2022 Annual Report, showing our efforts to protect gorillas and their natural habitat with a focus on sustainability through community involvement.

Reference to the Charity Commission guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)', has been made when reviewing the aims and future activities of the charity.

Our Roots

Established in 1989, The Gorilla Organization carries forward the pioneering work of Dr. Dian Fossey. Our core mission is to ensure the survival of the world's remaining wild gorilla populations.

Our Vision and Objectives

Our vision is one of harmony, where all gorilla species and subspecies coexist sustainably within their habitats. This vision is primarily upheld by local communities, supported by their national governments and the global community.

Our Community Partners

We pride ourselves on pioneering community-led conservation. By improving socio-economic conditions in marginalized communities near gorilla habitats, we reduce their reliance on forest resources and empower them to protect the environment from outside threats - from commercial bushmeat hunting to international extractive industries - thereby safeguarding the gorillas within their natural habitat.

Our Strategic Approach

Our strategies are carefully designed to realise our objectives:

- **Gorilla Protection:** Through ranger-based conservation initiatives and veterinary care, we establish safe zones for gorillas, conduct habitat monitoring, and offer socio-economic support to local communities.
- **Sustainable Agriculture and Beekeeping:** We empower local communities to cultivate food sustainably through methods such as organic farming, beekeeping, and fruit tree cultivation. Surplus produce contributes to improved livelihoods.
- **Engagement with Indigenous Communities:** We support displaced indigenous communities with land, resources, and technical assistance to foster self-sufficiency. Our efforts also encompass adult literacy training, healthcare, and children's education.
- **Rehabilitating Poachers:** Former poachers, having relinquished their weapons and committed to conservation under the aegis of the local wildlife authority, transition to food cultivation and income generation.
- **Tree Planting:** Strategically planted trees near gorilla habitats alleviate resource pressures, serving as a sustainable source of timber, fuel, and nutrition.
- **Conservation Education:** Our Children for Sustainable Conservation program imparts conservation education to African youth through film shows, competitions, park visits, and eco-gardens, instilling a profound appreciation for environmental preservation.
- **Supporting Research:** We extend grants to African postgraduate primate researchers and provide ongoing support to projects in the Democratic Republic of Congo (DRC), advancing scientific understanding.
- **Global Advocacy:** Our commitment to global advocacy for gorilla conservation encompasses education, awareness campaigns, lobbying efforts, and participation in collaborative initiatives.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2022

Achievements and performance

1. Operations in the Democratic Republic of Congo (DRC)

In eastern DRC, we are committed to a range of critical initiatives aimed at gorilla protection, economic development, and biodiversity preservation.

From our base in Goma, at the foot of the active volcanoes Nyamulagira and Nyiragongo, our headquarters staff manage gorilla protection activities within the vast Maïko, Itombwe and Walikale reserves. Headed by project manager Henry Cirhuza, our dedicated teams work tirelessly to safeguard the magnificent gorillas and their habitats.

At Virunga and Kahuzi-Biega National Parks, we also support vital economic development projects. These include reforestation at Kalehe, near Kahuzi-Biega, and a ground-breaking social integration project for indigenous Bambuti people at Ngwenda, adjacent to Virunga.

Sadly, our work is significantly impeded by a resurgence in insecurity. Despite the presence of 20,000 UN peacekeepers in our area of operations, armed militias maintain control over the road to Virunga, obstructing rangers' access to the park. Civilian deaths are increasing, and displaced populations continue to face immense hardship. The lack of essential infrastructure, such as roads, access to clean water, food and fuel, compounds the difficulties our staff and project partners face in striving to protect gorillas and the environment.

Walikale Community Reserve: At Walikale a team of 50 rangers carry out monthly monitoring patrols. For the first time this year they used camera traps to capture images of various species, including monkeys, forest pigs and chimpanzees, with the promise that gorilla images will come soon. In September the rangers underwent training in SMART bio-monitoring to improve reporting to meet international monitoring standards.

The reserve faces significant anthropogenic challenges, including trapping and gold panning. Rangers discovered 244 traps, 2 gold mines, 10 hunters' camps and 1 field of beans within the protected forest. These activities pose a tremendous threat to the fragile ecosystem.

We actively encourage local communities to participate in conservation activities. Direct beneficiaries are estimated to be 6,000 households with five people per household. In the current year, our support has contributed to the construction of a patrol post and a health clinic, vital infrastructure for community well-being and conservation efforts.

Itombwe Nature Reserve: Situated in the southern part of the Maïko, Taina, Kahuzi-Biega landscape, the Itombwe forest stands out as the largest and most isolated intact montane forest in Africa. It is a sanctuary for Grauers (eastern lowland) gorillas, eastern chimpanzees, forest elephants, and many endemic species. Gorilla Organization supports patrols and monitoring within the reserve, with a special emphasis on gorillas. The reserve faces tremendous threats, including poaching, artisanal as well as large-scale commercial mining of minerals such as cassiterite, coltan, and gold, and deforestation.

Maïko National Park: One of eight national Parks in DRC, covering an area of around 10,830 square kilometres, Maïko shares its eastern boundary the territory of Walikale.

The Gorilla Organization supports park management in surveillance, biomonitoring, and community-based conservation activities. We also engage in community awareness initiatives to promote local involvement in the sustainable conservation of the park's rich biodiversity.

Rangers play a pivotal role by conducting patrols and monitoring flagship species, including gorillas and chimpanzees. They identify human activities such as illegal mining and poaching. One of the most significant threats is the illegal occupation of the park by armed groups, known as Simba rebels. Illicit mining and the encroachment of permanent agriculture further compound conservation challenges.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2022

Reforestation at Kalehe and Kabare: This project successfully reduces pressure for wood, charcoal and other resources on the lowland gorilla habitat of Kahuzi-Biega National Park by creating community forests adjacent to the park.

With 10 additional tree nurseries planted this year, our extensive network of 20 nurseries, has significantly expanded forest cover, spanning more than 80 kilometres along the main road to Kahuzi-Biega. The project has also raised awareness among the communities of Kabare and Kalehe, in close proximity to the gorilla habitat of Kahuzi-Biega.

Tree species planted include *Alnus Acuminata*, *Grevillea Robusta*, *Eucalyptus Maidenii*, *Eucalyptus Grandis*, *Cedrella Odorata*, *Arcocarpus Moesopsis Eminii*, *Arcocarpus Fraxynifolius*, *Sesbania Sasha*, and *Leucena*. These carefully selected species not only enhance biodiversity but also provide valuable resources such as honey, fruit, and energy.

Each tree nursery can produce up to 25,000 seedlings per season. This exceptional production capacity demonstrates the value of reforestation on a substantial scale.

Demand for these trees remains robust, estimated at a staggering 6 million seedlings, as communities have recognized that trees are not only vital for ecological balance but have also become a source of income and valuable resources.

Bambuti Indigenous People's Integration Project: The Gorilla Organization supports the integration of the indigenous and minority Bambuti people in Ngwenda village, Rutshuru, near Virunga National Park.

Two hundred direct beneficiaries grow maize and subsistence crops on a communal 15-hectare plot purchased by the project. We have built and maintain the Ngwenda health clinic. We have built homes, promote agroforestry and reforestation, and we support 30 children in school each year. Notably, some children have now progressed to secondary school, illustrating the impact of our educational support.

Our work with the Bambuti people in Ngwenda fosters integration, sustainability, and the well-being of indigenous communities despite the challenges posed by population movements and insecurity. In this respect Ngwenda continues to take in Bambuti families from other, insecure villages, as they seek access to essential medical care and fertile land.

2. Operations in Uganda

From The Gorilla Organization's field headquarters and training centre in Kisoro, Uganda, Regional Programme Manager Dr Samson Werikhe oversees a range of projects designed to foster sustainable community-based conservation and support the rangers and operations of the Uganda Wildlife Authority.

The projects are strategically located in areas adjacent to the gorilla habitats of Bwindi Impenetrable National Park and Mgahinga Gorilla National Park. By improving economic opportunities and standards of well-being in the communities closest to the gorilla habitat, we continue to garner their long-term support for gorilla conservation. The approach successfully diminishes the demand for forest products such as timber, fuelwood, bush meat, honey, medicinal plants, bamboo, mushrooms, and water. This, in turn, helps to protect and preserve vital natural resources and the habitat of Uganda's 400 mountain gorillas.

Children for Sustainable Conservation Project: This initiative operates in 26 schools and is designed to inspire a sense of environmental stewardship and conservation ethics in the younger generation. Through teacher training, field camps, education and awareness, we are nurturing a future generation of conservation advocates.

Bwindi Community Water Project: This project provides clean and accessible water to remote hillside villages adjacent to Bwindi National Park. Building on work completed in 2021, we successfully installed **this** year a further seven rainwater harvesting systems in three schools, significantly expanding our impact to reach more than 8,000 beneficiaries in six locations along the park boundary. Access to clean water is not only a fundamental human right but also a cornerstone of improved health, education, and overall quality of life. A third phase will continue in 2023 with a project to renovate dilapidated toilets in schools where fresh water has been installed.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2022

Organic Farming with Kisoro District Farmers' Association: By promoting organic farming practices, we are not only enhancing food security but also advocating for environmentally friendly agricultural methods. This year 36 farmers received intensive training in organic methods, as well as tools, seeds and a goat. In total more than 200 goats have been distributed to trained farmers who then share their knowledge with others.

Reformed Poachers' Projects at Rubugiri and Mgahinga: Our commitment to rehabilitating former poachers and providing them with alternative livelihoods underscores our dedication to conservation and community development. Inspired by the older project at Rubugiri, members at Mgahinga have adopted crop rotation. At Rubugiri they cultivate 10 different types of vegetables using crop rotation to replenish the soil. At Mgahinga they are producing onions, beans and peas as well as the staple Irish potatoes. Mgahinga members have also been working with wildlife authority rangers to locate and clear invasive species such as *Alnus* from the park, in line with the park's management plan.

Honey Farming and Training at our Queen Bee Raising Centre: This project empowers local communities to engage in sustainable honey farming, thereby reducing their reliance on forest resources while promoting economic growth. In addition, a project to control rogue animals by installing 750 beehives along the edge of Bwindi National Park has protected farmers' crops and with training and supervision given them additional skills, nutrition and income.

Promoting Batwa Integration with UOBDU: We collaborate with UOBDU, an indigenous people's NGO, to promote the integration of the Batwa community in nine villages close to the gorillas. This partnership is vital for fostering inclusivity and ensuring that the marginalised Batwa, who lost their land to the national parks, are active participants in gorilla conservation.

3. International Projects

Supporting Gorilla Veterinarians: With the understanding that rangers and specialist veterinarians are the vital front line in saving the life of an injured or sick gorilla, we support veterinary care carried out by the American NGO Gorilla Doctors for both mountain gorillas and Grauers gorillas in Uganda, Rwanda and the Democratic Republic of the Congo.

Ymke Warren Memorial Conservation Award: This prestigious award honours young African primatologists whose research is instrumental in advancing our understanding of wild gorillas and other great apes. Winner of the 2022 award Dr Nelson Bukamba has been working with the wildlife veterinarians Gorilla Doctors in Uganda since 2020 and is currently completing a Masters degree in conservation medicine at the University of Edinburgh where he studies gorilla epidemiology.

International Collaboration, Education and Awareness Raising: The Gorilla Organization is a member of the UN Great Apes Survival Partnership and the Ape Alliance. We produce an annual newsletter *Digit News*, maintain our website www.gorillas.org and a strong social media presence. From the UK and online we give talks to schools and companies, attend fundraising events, sell merchandise, offer gorilla adoptions, and send appeals and project updates to our database of 12,000 supporters.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2022

Our Impact

Through these projects, The Gorilla Organization is creating a holistic approach to conservation that places communities at the heart of the solution. By improving their lives and fostering a deeper connection to the environment, we are paving the way for sustainable conservation efforts.



Our Impact on UN Sustainable Development Goals 2030

At The Gorilla Organization, our projects are not just about conservation; they are about contributing to a brighter, more sustainable future for our planet. Our efforts are aligned with eight of the 17 United Nations Sustainable Development Goals 2030:

Goal 1 - Zero Poverty: By empowering local communities through sustainable income generation and livelihood enhancement, we work towards the goal of eradicating poverty.

Goal 2 - End Hunger and Promote Sustainable Agriculture: Our focus on sustainable farming and beekeeping helps address food security issues and promotes agriculture practices that nourish both people and the planet.

Goal 4 - Quality Education: Through our Children for Sustainable Conservation program, we foster quality education for African youth, empowering them with knowledge about conservation and environmental protection.

Goal 5 - Gender Equality and Empowerment of Women and Girls: We actively promote gender equality by engaging and empowering women in our community-led conservation initiatives.

Goal 6 - Clean Water and Sanitation: Our projects are designed to minimize environmental impact, including the protection of water sources, ensuring access to clean water, and promoting sanitation practices.

Goal 7 - Affordable and Clean Energy: We work towards sustainable energy solutions that align with the goal of making clean energy more accessible and affordable for all.

Goal 8 - Sustainable Economic Growth: Our community-focused approach to conservation supports inclusive and sustainable economic growth in the regions we operate, promoting self-sufficiency and prosperity.

Goal 15 - Terrestrial Ecosystems, Forest Management, and Biodiversity: We are committed to the preservation and sustainable management of terrestrial ecosystems and forests, combatting desertification, halting land degradation, and reversing biodiversity loss.

By addressing these Sustainable Development Goals, The Gorilla Organization not only protects gorillas and their habitats but also plays a vital role in building a more equitable, sustainable, and prosperous world for all.

Fundraising statement

The Gorilla Organization aims to create lasting relationships with individual donors through a programme of direct mail appeals, committed giving and legacies. We make applications to charitable trusts and companies and have three commercial participators. We participated in a joint charity lottery and have five places available in the London Marathon. Volunteers sometimes fundraise in aid of the charity but we do not outsource fundraising to professional fundraisers.

The Gorilla Organization is registered with the Information Commissioner's Office and Fundraising Regulator and follows the Code of Fundraising Practice to ensure that our fundraising is fair, honest and transparent. We are members of the Institute of Fundraising and Fundraising Preference Service.

Fundraising is monitored following guidance from the Fundraising Regulator and is measured against budgeted income targets. We use a commercial participator agreement developed by the Institute of Fundraising.

The Gorilla Organization received no complaints in relation to its fundraising in 2022. Any requests to be removed from mailings were dealt with and preferences recorded on our database. As members of the Fundraising Preference Service we encourage callers to make use of the service and advise them of our legal requirement to comply. In May 2018 we became GDPR compliant. We have a clearly identified privacy policy detailing what personal data we collect and on what legal basis it is processed.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2022

All of our communications include a link to the privacy policy on our website and instructions on how an individual can change their preferences and how to contact us.

Financial review

Income for the year was £1,158,986 (2021: £2,135,426), a decrease of £976,440 or 46% on 2021. The net deficit for the year was £176,462 (2021: surplus of £1,004,420). The net movements in funds were a deficit of £132,998 (2021: surplus of £1,003,931) on the unrestricted funds and deficit of £43,464 (2021: surplus of £489) on the restricted funds. The decrease in income from legacies was anticipated as a result of the unusually high level of legacies notified to us during the previous year. Income from other areas such as corporate, community fundraising and events continues to be considerably reduced due to the effects of Covid-19.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees see fit. The trustees, having regard to the liquidity requirements of the charity, have kept available funds in interest-bearing deposit accounts.

Reserves policy

At 31 December 2022 unrestricted general fund free reserves were £2,338,243. This represents approximately 31 months' operating costs. Whilst this is more than the reserves policy of 12 months, because of the unpredictability, volatility and delay in timing of the significant legacy income, and the new inherent uncertainty that the Covid-19 pandemic and current world events has brought, the trustees have concluded that this is an acceptable level. This is in order to give the fund an ability to respond to any emergency situations that may arise in the field or in the UK and to provide a cushion against any sudden shortfall in fundraising income.

At the year-end a total of £31,418 was held in restricted funds, in the form of investments and short-term assets, and the trustees are satisfied that the charity's assets are available and adequate to fulfil the obligations of the charity in respect of each restricted fund.

Going concern

The trustees have satisfied themselves that the charity will be able to continue operations for at least 12 months from the date of this report.

Plans for future periods

The Covid-19 pandemic and subsequent economic crisis put pressure on all charities to maintain their most loyal donors. As a small to medium sized entity, our approach is to be fiscally risk averse in developing new income streams while supporting those actions that have proved to be effective over the long haul. Relationship fundraising – taking care of donors who want to make sure gorillas survive - is key to our approach. We intend to steward our major donors and corporate partners with personalised engagement opportunities to encourage their deeper involvement in our mission. While public fundraising events have largely ceased due to the pandemic, we plan to hold smaller, more intimate gatherings, such as legacy tea parties, which have proved so valuable in the past.

Leveraging the power of social media and online fundraising, including electronic appeals, has helped us reach a broader audience. The increased use of phone cameras and platforms such as WhatsApp in Africa has streamlined the flow of images from the field. Our website will be updated to reflect the speed of delivery needed to satisfy curious donors with the latest news.

In Africa we plan to strengthen the projects we have maintained throughout the crisis. They have shown us that building resilience is vital to mitigating the threats to the gorillas. Working with the wildlife authorities also builds capacity to face unforeseen challenges. At the request of the Uganda Wildlife Authority, we plan to build a ranger post adjacent to our projects at Rubugiri and continue working with their community conservation wardens.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2022

In DRC, where most of the Grauers gorillas exist outside of the national parks, we plan to work with a new project partner to survey and support rangers in the Kisumu-Ikobo region. This large area adjoins Walikale and forms a contiguous landscape of gorilla habitation.

The collapse in tourism and other revenue streams in Africa have threatened rural livelihoods and conservation efforts. The charity will continue to monitor the situation closely, adapting future plans accordingly while remaining ready to take targeted action.

Through these measures, we remain committed to our mission of protecting gorillas and their habitats while adapting to the changing landscape brought about by the pandemic and global economic challenges.

Reference and administrative details

Charity number:	1117131
Company number:	05988371
Registered address:	110 Gloucester Avenue Primrose Hill London NW1 8HX
Bankers	Lloyds TSB Bank Plc 79/81 Brompton Road, London SW3 1DD
Solicitors	Bates Wells & Braithwaite 10 Queen Street Place, London EC4R 1BE
Auditor	PKF Littlejohn LLP 15 Westferry Circus, Canary Wharf, London E14 4HD

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving were as follows:

B Chakraborty
G Clark
S Crossman
Dr G Kalema
S Phillips
I Redmond OBE
Dr S Semple
B Wakeling

Secretary and Chief Executive Officer - J Miller

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2022

Structure, governance and management

Governing document

The Gorilla Organization is a company limited by guarantee, incorporated on 3 November 2006, governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission for England and Wales. The trustees are the members of the company, each of whom agree to contribute £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association, trustees are appointed by resolution of the trustees and hold office until they resign or are removed.

Trustee induction and training

New trustees receive a welcome pack that includes the charity's annual report and accounts for the past three years, minutes of three previous board meetings and a full set of current literature. A PowerPoint presentation on the charity's work is available, as are field reports and project overviews. In addition new trustees receive a copy of the leaflet *Duties of Charity Trustees*, produced by our charity lawyers Bates, Wells and Braithwaite, as well as a copy of the Charity Commission guidance booklet *The Essential Trustee – What You Need To Know*. The annual budget, forecast, management accounts, governing document, details of other trustees, dates of meetings and an organisational chart are also included.

Organisation

The board of trustees administers the charity. The board meets twice a year. From time to time short-term working groups are also set up to consider specific areas, being disbanded once the objectives have been met. A chief executive officer is appointed by the board to manage the day-to-day operations of the charity. To facilitate effective operations, the chief executive officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme activities.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with any supplier or beneficiary of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The fund does not pay for trustee indemnity insurance. Trustees may be reimbursed for out of pocket expenses, for example when travelling to represent the charity. Trustees did not receive any other payments.

Risk management

The trustees have a risk strategy comprising:

- an annual review of the principal risks and uncertainties the charity faces
- the establishment of systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified the following as the most significant risks:

- Covid-19 effect on both operations and fundraising
- Reduction in donor funding
- Key-man risks, particularly for those working in Africa and dependence on the CEO
- Changes in the political climate for NGOs in the field.

The trustees continue to monitor these risks and are satisfied that all necessary steps are being taken to mitigate their potential impact.

THE GORILLA ORGANIZATION

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of the company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

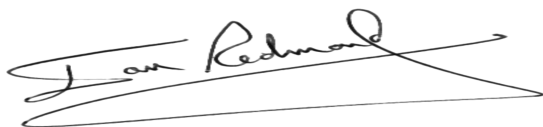
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

A handwritten signature in black ink, appearing to read 'Ian Redmond', with a long horizontal flourish extending to the right.

Ian Redmond
28 September 2023

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

Opinion

We have audited the financial statements of the Gorilla Organization (the 'charitable company') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 charitable company'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 Companies Act 2006.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. 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.

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

- We obtained an understanding of the charitable company and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, sector research and application of cumulative audit knowledge and experience.

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from the Companies Act 2006, Charities Act 2011, Financial Reporting Standard 102, the Charities SORP and relevant employee legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to enquiries of management, review of minutes and review of legal and regulatory correspondence.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that there was a potential for management bias in the timing of recognition of income from legacies. We addressed this through review of all legacy correspondence and receipts up to the date of approval of the financial statements, to ensure correct treatment under the Charities SORP, including consideration of the accounting period in which income should be recognised.
- We also identified potential for management bias in the allocation of support costs against charitable activity categories. We addressed this through reviewing the method used for reasonableness, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.
- We also identified potential for management bias in the depreciation rate applied to tangible fixed assets, and we addressed this by considering the useful economic life applied for the types of asset held, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities [http://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-\(1\)](http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-forhttps://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-(1)). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Duke (Senior Statutory Auditor)
For and on behalf of PKF Littlejohn LLP
Statutory Auditor
Date: 1 November 2023

15 Westferry Circus
Canary Wharf
London E14 4HD

THE GORILLA ORGANIZATION
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
For the year ended 31 December 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Donations and legacies	2	1,154,970	-	1,157,970	2,133,709
Charitable activities	3	-	-	-	-
Other trading activities	4	578	-	578	1,184
Investments		3,094	343	3,437	533
Total income		1,158,642	343	1,158,985	2,135,426
Expenditure on:					
Raising funds		705,151	-	705,151	638,269
Charitable activities	5	586,297	37,027	623,324	492,020
Other	4	192	-	192	102
Total expenditure		1,291,640	37,027	1,328,667	1,130,391
Net gains / (losses) on investments	11	-	(6,780)	(6,780)	(615)
Net income / (expenditure) and net movement in funds for the year		(132,998)	(43,464)	(176,462)	1,004,420
Reconciliation of Funds					
Total funds brought forward		2,507,475	74,882	2,582,357	1,577,937
Total funds carried forward		2,374,477	31,418	2,405,895	2,582,357

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

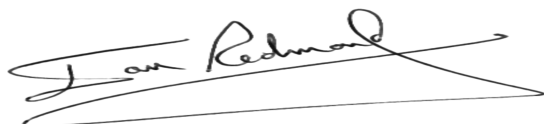
The notes on pages 18 to 27 form part of these financial statements

THE GORILLA ORGANIZATION
BALANCE SHEET
31 December 2022
Company no. 05988371

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	10	-	5,814
Investments	11	36,234	42,767
		-----	-----
		36,234	48,581
		-----	-----
CURRENT ASSETS			
Stock		886	811
Debtors	12	872,619	1,116,779
Cash		1,576,376	1,620,095
		-----	-----
		2,449,881	2,737,685
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	(80,220)	(203,909)
		-----	-----
NET CURRENT ASSETS		2,369,661	2,533,776
		-----	-----
NET ASSETS		2,405,895	2,582,357
		=====	=====
 THE FUNDS OF THE CHARITY:			
Unrestricted funds		2,374,477	2,507,475
Restricted funds		31,418	74,882
		-----	-----
TOTAL CHARITY FUNDS		2,405,895	2,582,357
		=====	=====

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved and authorised for issue by the trustees on 28 September 2023.



Ian Redmond

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

THE GORILLA ORGANIZATION
STATEMENT OF CASH FLOWS
For the year ended 31 December 2022

	2022 £	2021 £
Reconciliation of net movement in funds to net cash flow from operating activities:		
Net movement in funds	(176,462)	1,004,420
Add back depreciation charge	5,814	13,927
Less profit on sale of fixed assets	-	-
Deduct interest income shown in investing activities	(3,094)	(205)
Net losses/(gains) on investments	6,780	615
(Increase)/decrease in stock	(75)	(218)
(Increase)/decrease in debtors	244,160	(626,357)
Increase/(decrease) in creditors	(123,689)	115,274
	-----	-----
Cash (used in)/generated by operating activities	(46,566)	507,456
	-----	-----
Interest income	3,094	205
Purchases of investments	(343)	(329)
Purchase of tangible fixed assets	-	-
Proceeds from sale of fixed assets	-	-
Proceeds from sale of investments	96	98
	-----	-----
Cash provided by (used in) investing activities	2,847	(26)
	-----	-----
Increase/(decrease) in cash and cash equivalents in the year	(43,719)	507,430
Cash and cash equivalents at the beginning of the year	1,620,095	1,112,665
	-----	-----
Total cash and cash equivalents at the end of the year	1,576,376	1,620,095
	=====	=====

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

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) 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 Practice as it applies from 1 January 2019.

In preparing this report the Trustees have taken advantage of the small company exemptions provided by section 415A of the Companies Act 2006 and as a result no Strategic Report is included.

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on the going concern basis. The trustees have reviewed the forecasts and agreed that the unrestricted funds held are sufficient and they are satisfied that the use of the going concern basis is appropriate. In reaching this conclusion a period of greater than 12 months from the date of approval of these financial statements has been considered.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP, the general time of volunteers is not recognised.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

1. ACCOUNTING POLICIES (CONTINUED)

e) Interest receivable

Interest on funds held as investments and on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification by the investment company or bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor or funder has specified are to be solely used for specific projects.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of appeals, events and their associated support costs.

Expenditure on charitable activities includes the costs of field programmes in Africa, providing support to the programmes from the UK and educational activities undertaken in the UK to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated between costs of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated to activities on the basis of estimated time spent by staff in performing each activity.

i) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets in the UK costing more than £2,000 are capitalised at cost. Other items are expensed to the Statement of Financial Activities as incurred.

Portable computer equipment to be used in Africa is expensed to the Statement of Financial Activities as incurred. Motor vehicles held overseas are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, evenly over its expected useful life, as follows:

Office furniture and computer equipment	20% - 33% per annum
Motor vehicles held overseas	33% per annum

k) Investments

Investments are stated at fair value at the balance sheet date. The unrealised gains and losses arising as a result are included in the Statement of Financial Activities, together with any realised gains or losses on any disposals in the year.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

1. ACCOUNTING POLICIES (CONTINUED)

l) Stock

Stock comprises goods for resale and is valued at the lower of cost and net realisable value.

m) Foreign exchange

Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the dates of the transactions. Monetary assets and liabilities in foreign currencies at the balance sheet date are translated at the rates ruling at that date. All translation differences are dealt with in the Statement of Financial Activities.

n) Pension costs

Pension contributions are made to defined contribution pension schemes and the charge recorded in these accounts is the amount payable during the year.

o) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK corporation tax purposes.

2. INCOME FROM DONATIONS AND LEGACIES

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations and memberships	850,446	-	850,446	995,473
Public collections	697	-	697	2,635
Corporate and trusts	60,313	-	60,313	47,727
Legacies	239,786	-	239,786	1,071,527
Donations from fundraising events	-	-	-	10,386
Raffles and lotteries	1,524	-	1,524	1,620
Gorilla Adoptions	2,204	-	2,204	4,341
	-----	-----	-----	-----
	1,154,970	-	1,154,970	2,133,709
	-----	-----	-----	-----

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Statutory funding	-	-	-	-
	-----	-----	-----	-----

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

4. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES	2022	2021
	£	£
Merchandise		
Sales	578	1,184
Cost of sales:		
Opening stocks	811	593
Purchases	267	320
Closing stocks	(886)	(811)
	<u>192</u>	<u>102</u>
Net profit from merchandise sales	<u>386</u>	<u>1,082</u>

5. EXPENDITURE ON CHARITABLE ACTIVITIES	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Uganda resource centre and projects	240,561	36,961	277,492	191,432
Congo resource centres and projects	277,875	-	277,875	253,705
Awards and grants	-	-	-	-
Conservation education costs	67,861	-	67,861	46,883
	<u>586,297</u>	<u>36,961</u>	<u>623,228</u>	<u>492,020</u>

Support costs of £ 57,811 are included above within unrestricted expenditure in Uganda and Congo, allocated pro-rata to the level of direct costs incurred.

6. GOVERNANCE COSTS	2022	2021
(Included in Support Costs – see note 8)	£	£
Trustees' expenses	-	-
Auditor's remuneration	10,000	10,000
Legal and professional fees	13	9,627
	<u>10,013</u>	<u>19,627</u>

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

7. NET INCOME / (EXPENDITURE) FOR THE YEAR	2022	2021
	£	£
Net income / (expenditure) is stated after charging / (crediting):		
Depreciation of tangible fixed assets	13,927	13,927
Profit on disposal of tangible fixed assets	-	-
Operating lease rentals	22,380	29,304
Auditor's remuneration (excluding VAT)	8,333	8,333
	=====	=====

8. ANALYSIS OF EXPENDITURE

	Conservation Education	Raising Funds	Support Costs	Total 2022	Total 2021
	£	£	£	£	£
Personnel					
Salaries	38,757	69,301	36,019	144,077	152,584
Staff training and recruitment	-	66	-	66	1,916
Consultancy	-	8,250	-	8,250	4,750
Volunteer expenses	-	-	-	-	-
Trustee meeting expenses	-	-	158	158	-
	-----	-----	-----	-----	-----
	38,757	77,617	36,178	152,552	159,394
	-----	-----	-----	-----	-----
Premises					
Rent and rates	6,754	12,149	6,315	25,258	31,948
Light and heat	249	444	231	924	2,773
Insurance	392	702	635	1,459	3,652
Computer maintenance	511	913	719	2,143	2,935
Depreciation	-	-	-	-	-
	-----	-----	-----	-----	-----
	7,946	14,208	7,630	29,784	41,308
	-----	-----	-----	-----	-----
Professional and financial					
Bookkeeping	-	-	30,600	30,600	29,700
Audit fee	-	-	10,000	10,000	10,000
Legal and professional	-	-	13	13	9,628
Sundries	1,023	1,829	951	3,802	5,871
Bank and financial charges	-	-	21,305	21,305	19,827
	-----	-----	-----	-----	-----
	1,023	1,829	62,868	65,720	73,226
	-----	-----	-----	-----	-----
Other operating costs					
Stationery and copying	2	4	2	8	894
Postage	323	578	300	1,201	1,749
Travel and shipping	-	-	959	959	342
Telephone and fax	956	1,710	889	3,555	4,399
Entertaining	-	-	48	48	-
Support materials	-	5,574	-	5,574	2,932
Marketing support and events	-	570,883	-	570,883	471,401
Website and media	540	-	-	540	651
Profit from sale of fixed assets	-	-	-	-	-
	-----	-----	-----	-----	-----
	1,821	578,749	2,198	582,768	482,368
	-----	-----	-----	-----	-----
Allocation of support costs	18,315	32,747	(51,063)	-	-
	-----	-----	-----	-----	-----
Totals	=====	=====	=====	=====	=====
	67,862	705,151	57,811	830,824	756,296

Support costs of £57,811 are allocated to the Uganda and Congo programme costs pro-rata.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2022	2021
	£	£
Staff costs for employees on UK contracts:		
Wages and salaries	130,273	138,620
Social security costs	9,476	9,724
Pension costs	4,328	4,240
	-----	-----
	144,077	152,584
	=====	=====

The average number of persons employed by the charity in the UK during the year was:

	No.	No.
Fund-raising	1	2
Project support	1	1
Education	1	-
Governance	-	-
	-----	-----
	3	3
	=====	=====

	2022	2021
	£	£
Staff costs for employees on overseas contracts:		
Wages and salaries	103,379	89,624
Social security costs	8,047	7,001
	-----	-----
	111,426	96,625
	=====	=====

The average number of staff employed by The Gorilla Organization working overseas under overseas contracts during 2022 was 15 (2021 -15). These staff costs are included as programme costs.

The total remuneration paid to key management personnel was £100,914 (2021 - £89,070). The emoluments of the highest paid employee were £85,500 and pension contributions for this employee amounted to £4,275 (2021 - emoluments were £76,000 and pension contributions amounted to £3,800). No other employees earned over £60,000.

The Trustees were not remunerated. During the year expenses of £nil (2021 - £nil) incurred by the Trustees for travel (2021 - nil), were reimbursed. The fund paid £nil (2021 - £nil) for Trustee indemnity insurance.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

10. TANGIBLE FIXED ASSETS

	- Overseas Assets -	- UK Assets - Fixtures, fittings and equipment	Total
	Motor vehicles £	£	£
Cost:			
At 1 January 2022	60,063	3,531	63,594
Additions	-	-	-
Disposals	(-)	(-)	(-)
	-----	-----	-----
At 31 December 2022	60,063	3,531	63,594
	-----	-----	-----
Depreciation:			
At 1 January 2022	54,249	3,531	57,780
Charge for the year	5,814	-	5,814
Disposals	(-)	(-)	(-)
	-----	-----	-----
At 31 December 2022	60,063	3,531	63,594
	-----	-----	-----
Net book value:			
At 31 December 2022	-	-	-
	=====	=====	=====
At 31 December 2021	5,814	-	5,814
	=====	=====	=====

11. INVESTMENTS

	2022 £	2021 £
Balance brought forward	42,767	43,151
Additions	343	329
Withdrawals	(96)	(98)
Unrealised gain / (loss)	(6,780)	(615)
	-----	-----
Fair value at year end	36,234	42,767
	=====	=====
Investments at historic cost	33,102	32,855
	=====	=====

The investments are held in Ethical Bonds as restricted funds for The Ymke Warren Memorial Fund.

12. DEBTORS

	2022 £	2021 £
Income tax recoverable	26,000	30,890
Other debtors	786,704	973,473
Prepayments	29,915	112,416
	-----	-----
	842,619	1,116,779
	=====	=====

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

**13. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	20,108	137,497
Taxation and social security costs	-	3,027
Other creditors	-	3,500
Accruals and deferred income	60,112	59,885
	-----	-----
	80,220	203,909
	=====	=====

Deferred income comprises registration fees for the following years' events and auction prizes not yet taken.

Movement on deferred income:

Balance at 1 January 2022	38,000
Amount released to income	(-)
Transferred to other creditors	(-)
Amount deferred in year	-

Balance at 31 December 2022	38,000
	=====

14. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

	At 1 Jan Incoming 2022 resources		Outgoing Gain/Loss on resourcesInvestments		At 31 Dec 2022
	£	£	£	£	£
Restricted funds:					
Ymke Warren memorial	41,154	343	(96)	(6,780)	34,621
Bwindi community water project	23,950	-	(36,931)	-	(12,981)
Other	9,778	-	-	-	9,778
	-----	-----	-----	-----	-----
	74,882	343	(37,027)	(6,780)	31,418
	=====	=====	=====	=====	=====
Comparatives for previous year					
	At 1 Jan Incoming 2021 resources		Outgoing Gain/Loss on resourcesInvestments		At 31 Dec 2021
	£	£	£	£	£
Restricted funds:					
Ymke Warren memorial	41,154	329	(98)	(615)	41,154
Bwindi community water project	23,950	46,138	(22,188)	-	23,950
Other	9,778	-	-	-	9,778
	-----	-----	-----	-----	-----
	74,882	46,467	(45,363)	(615)	74,882
	=====	=====	=====	=====	=====

Restricted funds have been set up and used for the following purposes:

Ymke Warren Memorial fund - This fund was established following the death of Ymke Warren, primatologist and a former GO volunteer. At the wishes of the donors, the funds are invested in a specific ethical investment fund and a scholarship programme commenced in 2014.

Bwindi community water project - A project for delivering clean water to villages next to the gorilla habitat in South Bwindi in partnership with Just a Drop (a UK NGO). The balance was overdrawn at the year end but this was covered by expected restricted donations in early 2023. The project will end in 2023.

Other - This fund was established to fund activities in Gabon and Cameroon.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Invest- ments £	Net current assets £	Total £
Restricted funds at 31 December 2022	-	36,234	(4,816)	31,418
Unrestricted funds at 31 December 2022	-	-	2,374,477	2,374,477
	-----	-----	-----	-----
	-	36,234	2,369,661	2,405,895
	=====	=====	=====	=====
Comparatives for previous year	Tangible fixed assets £	Invest- ments £	Net current assets £	Total £
Restricted funds at 31 December 2021	-	42,767	32,115	74,882
Unrestricted funds at 31 December 2021	5,814	-	2,501,661	2,507,475
	-----	-----	-----	-----
	5,814	42,767	2,533,776	2,582,357
	=====	=====	=====	=====

16. FINANCIAL COMMITMENTS

At 31 December 2022 the charity was committed to making annual payments amounting to £18,000 in respect of property rented under a one-month licence (2021 £31,680).

17. FINANCIAL INSTRUMENTS

The charity holds a number of financial assets (for example investments, debtors and cash) and financial liabilities (for example creditors), which meet the definition of basic financial instruments under the FRS 102 SORP. Details of the measurement bases, accounting policies and carrying values for these financial assets and liabilities are disclosed above.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022

18. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2021	2021
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Income from:			
Donations and legacies	2,087,571	46,138	2,133,709
Charitable activities	-	-	-
Other trading activities	1,184	-	1,184
Investments	204	329	533
	-----	-----	-----
Total income	2,088,959	46,467	2,135,426
	-----	-----	-----
Expenditure on:			
Raising funds	638,269	-	638,269
Charitable activities	446,657	45,363	492,020
Other	102	-	102
	-----	-----	-----
Total expenditure	1,085,028	45,363	1,130,391
	-----	-----	-----
Net gains / (losses) on investments	-	(615)	(615)
	-----	-----	-----
Net income / (expenditure) and net movement in funds for the year	1,003,931	489	1,004,420
	-----	-----	-----
Reconciliation of Funds			
Total funds brought forward	1,503,544	74,393	1,577,937
	-----	-----	-----
Total funds carried forward	2,507,475	74,882	2,582,357
	=====	=====	=====

THE GORILLA ORGANIZATION

England & Wales - Charity number 1117131

Accounts

Company no. 05988371

Charity registration no. 1117131

THE GORILLA ORGANIZATION
(A company limited by guarantee)

Report and Financial Statements
For the year ended 31 December 2021



**THE GORILLA ORGANIZATION
REPORT AND FINANCIAL STATEMENTS 2021
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THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

The trustees are pleased to present their annual directors' report together with the audited financial statements of the charity for the year ended 31 December 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairman's report

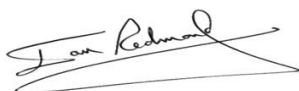
The year 2021 ended with a sense of relief that the people close to us had survived the pandemic. Nevertheless, our hearts go out to those who lost loved ones both at home and in Africa.

Our staff and local partners in Uganda and DR Congo came through the second year of Covid lockdowns with great courage. Food was scarce because people couldn't tend their fields, but community spirit prevailed. In Uganda, we provided food aid for rangers self-isolating inside the forest to protect the gorillas and prevent any possible transmission from within the communities.

The eruption of the Nyiragongo volcano in DR Congo in June caused hundreds of thousands of people to flee their homes as lava engulfed the city of Goma and destroyed the road to the Virunga gorilla park.

Yet, despite the problems, our projects and staff achieved remarkable success. As you will see in the following report, we maintained all our ongoing field projects throughout the year, albeit with some, such as schools and farmer training, at a lower level than planned. And in June, we teamed up with water engineers from Just a Drop and Uganda's Voluntary Action for Development to survey the options for delivering clean water to schools and villages next to the gorilla habitat in south Bwindi, Uganda. In December, we completed the first three systems, which are now providing fresh water to more than 2,500 people at the park boundary.

On behalf of the trustees, I would like to express my sincere thanks to our staff and partners in Africa and the UK, as well as to our volunteers, supporters and funders around the world, without whose generosity none of this vital work would be possible.



Ian Redmond
Chair

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

Our purposes and activities

The Gorilla Organization works to promote the preservation of gorillas in their natural habitat in Africa and their protection from extinction.

Reference to the Charity Commission guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)', has been made when reviewing the aims and future activities of the charity.

The charity was established in 1989 to continue the work of the pioneering conservationist Dr Dian Fossey with the mission of securing the survival of the world's last remaining gorillas in the wild.

We envision a sustainable future for all species and subspecies of gorilla and the habitats that sustain them, maintained primarily by the people living closest to them, with support from their national governments and the wider global community.

We are pioneers of community-led conservation and have shown that by improving socio-economic conditions in marginalised communities close to the gorilla habitat, people can reduce their dependence on the forest for natural resources and play an important part in ensuring the gorillas' survival.

The strategies we use to achieve our objectives are to:

- Manage and support ranger-based conservation projects and veterinary care to protect gorillas and their habitats and provide 'safe havens' where gorillas can thrive
- Promote socio-economic development in communities adjacent to gorilla habitat to increase food security, generate sustainable incomes, reduce poverty and thereby reduce demand for forest resources and incursions into the habitat
- Support scientific research to help us better understand the needs of gorillas and their habitats
- Educate African children in conservation and raise awareness in the wider community about the importance of environmental protection
- Gain international support for gorilla conservation through education, awareness raising, lobbying and participation in collaborative initiatives.

The strategies are realised through eight areas of activity:

- **Gorilla protection**

We protect and study eastern lowland gorillas in DRC, providing anti-poaching patrols, habitat monitoring and mapping, as well as socio-economic support for the local community. We also make an annual grant to gorilla veterinarians working with mountain and lowland gorillas in Uganda, Rwanda and DRC

- **Food production, including organic farming and beekeeping**

We help people grow food to reduce their need to trespass and/or poach. This includes organic farming, beekeeping and queen bee rearing, and growing fruit trees. Surplus production is sold to supplement household incomes, allowing for better health care and more children attending school

- **Working with indigenous people**

We support displaced indigenous people by providing land, seeds, equipment and technical assistance to help them grow food and generate income, as well as adult literacy training, healthcare and children's schooling

- **Working with reformed poachers**

We work with former poachers, hunters who have turned-in their weapons and taken an oath under the auspices of the Wildlife Authority to leave the forest in exchange for help growing food and generating income

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

- **Tree planting**

We plant trees close to the gorilla habitat to alleviate pressure, for timber, fuel and nutrition, on the resources of the primary forest

- **Conservation education, health education and literacy training**

We deliver conservation education in schools through our Children for Sustainable Conservation activities, including film shows, competitions, park visits and school eco-gardens

- **Research**

We support scientific research by way of an annual grant to an African postgraduate primate researcher and ongoing support to projects in DRC

- **Promoting gorilla and forest conservation in the UK and internationally.**

Achievements and performance

In the Democratic Republic of the Congo we carry out gorilla protection activities in Maïko and Itombwe National Parks and the Walikale Community Reserve. We also support economic development and biodiversity protection projects for communities at Virunga and Kahuzi-Biega National Parks. These include reforestation at Kalehe, near Kahuzi-Biega, and a social integration project for indigenous, forest-dwelling people at Ngwenda, adjacent to Virunga.

Walikale Community Forest Project, Itombwe Nature Reserve and Maiko National Park, DR Congo

Walikale: Throughout the year a team of 50 rangers maintained patrols in all sectors of the reserve. An independent evaluation mission confirmed the presence of 734 Grauer's gorillas, in 79 families, based on nest counts and occasional photographs of the notoriously shy gorillas.

The presence of rangers in the forest deters trappers and safeguards the gorillas, although, in an area where most people survive on game meat, our agriculture and livestock activities also provide basic food security and reduce the risk to endangered species. In addition, there has been some discussion as to whether retail crops such as cocoa could provide income to augment the largely subsistence economy.

Schools in Walikale are built with clay and straw, which need to be renewed every three months, exposing students to bad weather and opportunistic diseases. As a result, school attendance is generally low. With the community's help, we built and maintained two primary schools (made of wood with corrugated roofs) and a health centre to support the community and encourage children to stay in school longer.

Itombwe National Park: To further identify and protect the not yet fully documented population of Grauer's gorillas at Itombwe, we constructed a patrol post, equipped an education centre and helped set up the project's monitoring and management protocols. Their achievements include 20 two-week patrols carried out; 137 traps, 78 hunters' camps, ten shotguns and 61 mining sites identified; 144 gorilla nests observed and evidence of 349 gorillas noted; 68 radio programmes reaching 472,000 people broadcast and ten workshops with local leaders completed.

Maiko National Park: The remote, 10,000 km² Maïko National Park is an extension of the 'great forest' of Walikale. With our support, Maiko rangers have identified 215 gorillas in 19 nest sites. Chief Warden Jean-Claude Kyungu says the main challenges the project and rangers face are isolation, lack of roads, small staff, under-funding and the long-term presence of Simba rebels in the forest. With support from the Gorilla Organization, they have established gorilla monitoring patrols, regular sensitization and coordination meetings in the local communities, and, in collaboration with local Chiefs, are producing a zoning map of mining areas around gorilla sites to inform future decisions on land use.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

Reforestation at Kalehe and Kabare, DR Congo

This project successfully reduces pressure for wood, charcoal and other resources on the lowland gorilla habitat of Kahuzi-Biega National Park by creating community forests adjacent to the park. A network of ten tree nurseries are located over a distance of more than 70 km along the N2 national highway linking Goma (Virunga NP) and Bukavu (Kahuzi-Biega NP) in the territory of Kalehe.

Seeds planted in May and November 2021, resulted in a harvest of 234,746 saplings to reforest an area of 117 Ha. Species include *Alnus Acuminata*, *Grevillea Robusta*, *Eucalyptus Maidenii*, *Eucalyptus Grandis*, *Cedrela odorata*, *Acrocarpus Moesopsis Eminii*, *Arcocarpus fraxynifolius*, *Sesbania sasha* and *Leucena*.

According to project manager Henry Cirhuza, ***“People now have a passion for growing trees and understand that they can produce their own trees for firewood, construction and furniture. Indeed, the sale of bean poles, honey and fruit means they have money for schooling and medical care. The tree has become a source of income and the population avoid going to the protected area (gorilla habitat) for resources”.***

Bambutl Indigenous People’s Integration Project North Kivu, DR Congo

The Gorilla Organization supports the integration of the indigenous and minority Bambuti people in Ngwenda village, Rutshuru, near Virunga National Park. Two hundred direct beneficiaries (42 men, 54 women, 59 boys and 45 girls) grow maize and subsistence crops in rotation on a communal 15-ha plot purchased by the project. We built and run the Ngwenda health post to care for the Bambuti and the wider Ngwenda community. We built homes for 28 families, support 30 children in school each year, and promote agroforestry and reforestation.

Ngwenda village has been isolated by Covid restrictions and impassable roads (first because of rebels and then because of the volcano) but continues as a mature project resulting in formerly outcast Bambuti families living peacefully with their Bantu neighbours and their children mixing in school. The Bambuti access modern healthcare at the Ngwenda clinic, and women give birth in the hygienic maternity room with fresh water and clean linen. Bambuti women integrate easily into an IGA (income generating activities) program run by the African Indigenous Minority People’s Organization (AIMPO).

In Uganda, our Regional Programme Manager, Dr Samson Werikhe, oversees seven projects, including our Children for Sustainable Conservation project in 26 schools, organic farming with Kisoro District Farmers’ Association, reformed poachers’ projects at Mgahinga and Rubugiri, honey farming and training at our Queen Bee Raising Center, and a project to promote Batwa integration with our partner UOBDU, an indigenous people’s NGO.

The projects aim to improve food security, lives and livelihoods in communities adjacent to Bwindi Impenetrable National Park and Mgahinga Gorilla National Park to gain support for gorilla conservation and reduce demand for forest products such as timber, fuel wood, bush meat, honey, medicinal plants, bamboo, mushrooms and water.

In addition, in 2021, we provided food for 400 wildlife rangers self-isolating in the forest and built three water systems at the edge of Bwindi.

Bwindi Community Water Project

In partnership with NGOs Voluntary Action for Development and Just a Drop, we coordinated a survey and installed three water points to extend clean and safe water to communities adjacent to south Bwindi Impenetrable National Park. Work started in June 2021 with a socio-economic survey and identification of potential water sources for development. As a result, three water connections were made at Nyamatsinda and Kanyamahene, where more than 2,500 people now have access to clean water. At Nyamatsinda, we constructed a spring tank and protected spring, and at Kanyamahene, a shallow well with a hand pump. Phase 2 will deliver water harvesting via schools in our education programme.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

Children for Sustainable Conservation (CFSC), Uganda

While schools were closed due to Covid, we held three all-teachers workshops and one patrons' workshop at our Kisoro Training Center in March, April, May and October. Seventy-three teachers and 23 patrons from 11 primary schools attended and made recommendations to develop the conservation education program. Suggestions ranged from ways of working remotely in rural settings if Covid persists to ideas to involve teachers across all subjects in environmental activities in schools. The project is active in 26 schools at Bwindi and Mgahinga.

Kisoro Queen Bee Rearing Center, Uganda

By the end of the year, project manager Jovia Basenga had ten colonised hives at the Queen Bee Rearing Centre, but lockdown made it difficult for her to give them the daily attention they needed to be fully productive. Low production is a feature in Kisoro, with bees absconding in the cold months and the use of pesticides a likely cause affecting output. In a temporary lull in lockdown in May, we held a workshop for 34 beekeepers covering organic farming, the impact of synthetic agrochemicals on honey production, and the role of the Government in dealing with the effects of inorganic chemicals.

To encourage production, we built a shelter in the garden at the centre to protect up to 60 beehives in cold weather. In addition, we planted 25 moon flowers inside the garden and along the perimeter wall of the apiary. Moonflowers attract bees and usually provide significant amounts of nectar. We continue to lobby for research into the causes of abscondment and recommendations for subsequent action.

Rubugiri Reformed Poachers' Project (RRP), Uganda

In addition to the land rented by the project, the Rubugiri Reformed Poachers have purchased seven acres of arable land from their group savings. Four are planted with trees that, when mature, can be harvested and sold for building materials, fuel wood, bean stakes and charcoal.

In 2021 they harvested cabbages, cauliflower, amaranthus, sweet potatoes, Irish potatoes, yams and maize. They earned 2,995,900 shillings (£680) from sales and shared 1,316,00 shillings (£300) worth of produce for their own consumption.

Like so many farmers in Kisoro, the reformed poachers were hit badly by the combined effects of storms and Covid restrictions. Cabbages previously sold in the market for a good price were given free to people with no money to spend, while other produce rotted in the field. Thankfully, the members have gained resilience through the lessons learnt from the project. Sharing the food they couldn't sell and keeping individual sheep close to the house are just part of what's helped them come through.

Mgahinga Reformed Poachers Project (MRP), Uganda

This new group of reformed poachers farm a one-acre plot of land that had been a livestock kraal for five years and had a large amount of organic manure. They farm Irish potatoes and Hazera onions on rotation, moving to beans once the onions are harvested. Hazera onion seeds are expensive, so the farmers topped up the cost from their group savings. They are expecting a bumper harvest in 2022.

Of eight members trained to make fuel-saving stoves, only three were successful. One member claimed his son got married and decided to use the kitchen as a bedroom. Others lacked incentive to do the work. Nevertheless, despite two protracted lockdowns, the farmers' commitment to working together held firm and they followed their association's guidelines diligently.

Bee Fence Deterrent for Rogue Animals in South Bwindi, Uganda

Forty beehives were installed on a wire fence along the Bwindi park boundary, bringing the total in place to 563 over a distance of 2.5 km. Thirty-eight community members and nine park staff maintaining the beehive fence report that elephants are nowhere to be seen - whereas 14 escapes in non-fenced areas caused untold damage. The project attracts high-level support from Uganda Wildlife Authority wardens as crop damage by elephants causes tremendous resentment towards park staff and antipathy to protected wildlife, including gorillas. Four training sessions were held:

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

Training	Location	Participants	Achievements
Post-Installation	Nshanjare	314	Trained in colony division, predator control, regenerating trees for beehives installation, maintenance of fence line, and baiting
How to translocate colonized beehives	KRRC Hall, Kisoro	4	Each Trainee came up with an action plan for training others
Organic farming, bee wise plants, and sunflower multiplication	KRRC Hall, Kisoro	16	Trainees came up with action plans for training others Learnt to identify bee attractive plants such as <i>Calliandra</i> spp., <i>Tithonia</i> spp., Bottlebrush, Sunflower, Coffee.
Organic Farming to save bees	Byamihanda	135	Regina was the sole trainer giving farmers practical training

Difficult terrain and bad weather present many problems but, as with the Queen Bee Centre, one major challenge is the unexplained abscondment of whole colonies of bees. Our apiary consultant can make recommendations but the issue needs to be addressed across the whole Kisoro area.

Kisoro District Farmers Association Organic Farming Project (KDFA), Uganda

Thirty-six farmers were trained and equipped with goats, tools and vegetable seeds for individual cultivation. Farmers are selected by the agronomist, who interviews them in their homes to establish their suitability. They are trained in organic farming, goat house construction, record keeping, action plans and the role of the veterinary officer.

One hundred and seventy households, more than 1,000 participants, benefit from the programme. One trained farmer was overwhelmed by requests for help when he demonstrated that organic techniques produced six times more Irish potatoes than a control crop. Ten women were also trained to raise Bamboo this year.

Batwa Indigenous People's Development Project, Uganda

Nine Batwa Community Groups comprising 146 households and 1,022 direct beneficiaries we support through our partner UOBDU harvested 194 sacks of Irish potatoes, generating 11,220,000 shillings (£2,500) over two seasons. The money goes to a group savings account for future use. Over the years, they have bought kitchen utensils, cutlery, mattresses and bedding, livestock - and now land. The Birara Batwa Community of 16 households bought half an acre of land from their group savings to be used as communal land for farming.

After years spent encouraging the Batwa to rotate their crops for greater yield, the Gatera Batwa group this year switched from growing only Irish potatoes to growing sweet potatoes, aubergines and yams. In just one season, they harvested and sold their produce for 450,000 shillings (£102). Before that, they collected less than two sacks (no more than 40kg) of potatoes from 550kg planted because of poor soil, bad weather and the effects of quarantine.

Eighteen water tanks have been installed and the Batwa are sharing water with non-Batwa neighbours. In addition, the completion of eight pit latrines means that all nine groups have functional latrines to protect them from preventable diseases.

According to UOBDU's annual report: ***"There is a general change of behaviour towards sustainability. More than 50% of households now cultivate their own individual plots at their homes outside the communal garden. All the members in the project willingly participate in project activities in communal gardens. This never used to be the case before. They know and believe that their active involvement yields results and enhances their lives, livelihoods, and welfare."***

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

Ymke Warren Conservation Award, International

The £700 annual award aimed at postgraduate primate researchers in Africa was held over this year due to Covid restrictions. However, the 2019 recipient, Emmanuel Bassey, whose work with cross-river gorillas in Nigeria was held up by travel bans and lockdown, submitted the result of his survey of gorillas living in the unprotected Balegete-Mbuli forest, where they are threatened by both poaching and habitat loss.

International collaboration, education and awareness raising

The Gorilla Organization is a member of the UN Great Apes Survival Partnership and the Ape Alliance. We produce an annual newsletter Digit News, maintain our website www.gorillas.org and a strong social media presence. In the UK we give talks in schools, attend fundraising events and send appeals and project updates to our database of 12,000 supporters.



Our projects contribute to eight of the 17 UN Sustainable Development Goals 2030, including Goal 1 – Zero poverty; Goal 2 - End hunger, achieve food security and improved nutrition, and promote sustainable agriculture; Goal 4 - Quality education; Goal 5 - achieve gender equality and empower women and girls; Goal 6 - Clean water and sanitation; Goal 7 - Affordable, clean energy; Goal 8 – Promote sustained, inclusive and sustainable economic growth; Goal 15 - Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation, and halt biodiversity loss.

Fundraising statement

The Gorilla Organization aims to create lasting relationships with individual donors through a programme of direct mail appeals, committed giving and legacies. We make applications to charitable trusts and companies and have three commercial participators. We participated in a joint charity lottery and have five places available in the London Marathon. Volunteers sometimes fundraise in aid of the charity but we do not outsource fundraising to professional fundraisers.

The Gorilla Organization is registered with the Information Commissioner's Office and Fundraising Regulator and follows the Code of Fundraising Practice to ensure that our fundraising is fair, honest and transparent. We are members of the Institute of Fundraising and Fundraising Preference Service.

Fundraising is monitored following guidance from the Fundraising Regulator and is measured against budgeted income targets. We use a commercial participator agreement developed by the Institute of Fundraising.

The Gorilla Organization received no complaints in relation to its fundraising in 2021. Any requests to be removed from mailings were dealt with and preferences recorded on our database. As members of the Fundraising Preference Service we encourage callers to make use of the service and advise them of our legal requirement to comply. In May 2018 we became GDPR compliant. We have a clearly identified privacy policy detailing what personal data we collect and on what legal basis it is processed. All our communications include a link to the privacy policy on our website and instructions on how an individual can change their preferences and how to contact us.

Financial review

Income for the year was £2,135,426 (2020: £1,412,303), an increase of £723,123 or 51% on 2020. The net surplus for the year was £1,004,420 (2020: £259,524). The net movements in funds were a surplus of £1,003,931 (2020: surplus of £248,851) on the unrestricted funds and surplus of £489 (2020: surplus of £10,663) on the restricted funds. The increase in income from individual donors was largely anticipated as a result of investment in media campaigns. There were substantial legacies notified to us during the year, although it should be noted that £964,828 of this was accrued at the year end and may not be realised for a substantial period whilst estate administration is completed. Income from other areas such as corporate, community fundraising and events continues to be considerably reduced due to the effects of Covid-19.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees see fit. The trustees, having regard to the liquidity requirements of the charity, have kept available funds in interest-bearing deposit accounts.

Reserves policy

At 31 December 2021 unrestricted general fund free reserves were £2,501,661. This represents approximately 32 months' operating costs. Whilst this is more than the reserves policy of 12 months, because of the unpredictability, volatility and delay in timing of the significant legacy income, and the new inherent uncertainty that the Covid-19 pandemic and current world events has brought, the trustees have concluded that this is an acceptable level. This is in order to give the fund an ability to respond to any emergency situations that may arise in the field or in the UK and to provide a cushion against any sudden shortfall in fundraising income.

At the year-end a total of £74,882 was held in restricted funds, in the form of investments and short-term assets, and the trustees are satisfied that the charity's assets are available and adequate to fulfil the obligations of the charity in respect of each restricted fund.

Going concern

The trustees have satisfied themselves that the charity will be able to continue operations for at least 12 months from the date of this report.

Plans for future periods

Since March 2020 the Covid-19 pandemic has affected all areas of the charity's operations both in the UK and in Africa.

The charity has maintained a business as usual approach, as far as possible, enabling all staff to work from home or from Covid-secure premises in the most efficient way possible. The lockdown and distancing measures introduced have affected many fundraising events and this continues to have an impact on income. Fundraising efforts have therefore been focussed on direct appeals to the charity's loyal supporters and attempts to attract new donors through various media campaigns.

The charity aims to provide ongoing support to all its current projects and project partners, delivering its normal programme as far as possible. The collapse in tourism and other revenue in Africa have threatened rural livelihoods and conservation efforts, and some areas have been seeing increases in poaching and habitat loss. The charity will continue to monitor the situation closely, adapting future plans accordingly while remaining ready to take targeted action.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

Reference and administrative details

Charity number:	1117131
Company number:	05988371
Registered address:	110 Gloucester Avenue Primrose Hill London NW1 8HX
Bankers	Lloyds TSB Bank Plc 79/81 Brompton Road, London SW3 1DD
Solicitors	Bates Wells & Braithwaite 10 Queen Street Place, London EC4R 1BE
Auditor	PKF Littlejohn LLP 15 Westferry Circus, Canary Wharf, London E14 4HD

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving were as follows:

B Chakraborty
G Clark
S Crossman
Dr G Kalema
S Phillips
I Redmond OBE
Dr S Semple
B Wakeling

Secretary and Chief Executive Officer - J Miller

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2021

Structure, governance and management

Governing document

The Gorilla Organization is a company limited by guarantee, incorporated on 3 November 2006, governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission for England and Wales. The trustees are the members of the company, each of whom agree to contribute £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association, trustees are appointed by resolution of the trustees and hold office until they resign or are removed.

Trustee induction and training

New trustees receive a welcome pack that includes the charity's annual report and accounts for the past three years, minutes of three previous board meetings and a full set of current literature. A PowerPoint presentation on the charity's work is available, as are field reports and project overviews. In addition new trustees receive a copy of the leaflet *Duties of Charity Trustees*, produced by our charity lawyers Bates, Wells and Braithwaite, as well as a copy of the Charity Commission guidance booklet *The Essential Trustee – What You Need To Know*. The annual budget, forecast, management accounts, governing document, details of other trustees, dates of meetings and an organisational chart are also included.

Organisation

The board of trustees administers the charity. The board meets twice a year. From time to time short-term working groups are also set up to consider specific areas, being disbanded once the objectives have been met. A chief executive officer is appointed by the board to manage the day-to-day operations of the charity. To facilitate effective operations, the chief executive officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme activities.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with any supplier or beneficiary of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The fund does not pay for trustee indemnity insurance. Trustees may be reimbursed for out of pocket expenses, for example when travelling to represent the charity. Trustees did not receive any other payments.

Risk management

The trustees have a risk strategy comprising:

- an annual review of the principal risks and uncertainties the charity faces
- the establishment of systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified the following as the most significant risks:

- Covid-19 effect on both operations and fundraising
- Reduction in donor funding
- Key-man risks, particularly for those working in Africa and dependence on the CEO
- Changes in the political climate for NGOs in the field.

The trustees continue to monitor these risks and are satisfied that all necessary steps are being taken to mitigate their potential impact.

THE GORILLA ORGANIZATION

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of the company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

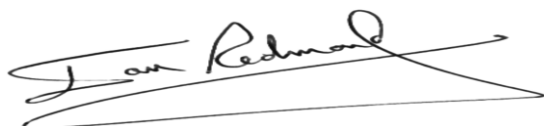
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

A handwritten signature in black ink, appearing to read 'Ian Redmond', with a long horizontal flourish extending to the right.

Ian Redmond
28 September 2022

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

Opinion

We have audited the financial statements of the Gorilla Organization (the 'charitable company') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31 December 2021 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 Companies Act 2006.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. 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.

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

- We obtained an understanding of the charitable company and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, sector research and application of cumulative audit knowledge and experience.

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from the Companies Act 2006, Charities Act 2011, Financial Reporting Standard 102, the Charities SORP and relevant employee legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to enquiries of management, review of minutes and review of legal and regulatory correspondence.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that there was a potential for management bias in the timing of recognition of income from legacies. We addressed this through review of all legacy correspondence and receipts up to the date of approval of the financial statements, to ensure correct treatment under the Charities SORP, including consideration of the accounting period in which income should be recognised.
- We also identified potential for management bias in the allocation of support costs against charitable activity categories. We addressed this through reviewing the method used for reasonableness, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.
- We also identified potential for management bias in the depreciation rate applied to tangible fixed assets, and we addressed this by considering the useful economic life applied for the types of asset held, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities [http://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-\(1\)](http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-forhttps://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-(1)). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Duke

(Senior Statutory Auditor)

For and on behalf of PKF Littlejohn LLP

Statutory Auditor

28 September 2022

15 Westferry Circus
Canary Wharf
London E14 4HD

THE GORILLA ORGANIZATION
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
For the year ended 31 December 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Donations and legacies	2	2,087,571	46,138	2,133,709	1,409,860
Charitable activities	3	-	-	-	-
Other trading activities	4	1,184	-	1,184	805
Investments		204	329	533	1,638
		-----	-----	-----	-----
Total income		2,088,959	46,467	2,135,426	1,412,303
		-----	-----	-----	-----
Expenditure on:					
Raising funds		638,269	-	638,269	628,683
Charitable activities	5	446,657	45,363	492,020	525,953
Other	4	102	-	102	733
		-----	-----	-----	-----
Total expenditure		1,085,028	45,363	1,130,391	1,155,369
		-----	-----	-----	-----
Net gains / (losses) on investments	11	-	(615)	(615)	2,590
		-----	-----	-----	-----
Net income / (expenditure) and net movement in funds for the year		1,003,931	489	1,004,420	259,524
Reconciliation of Funds					
Total funds brought forward		1,503,544	74,393	1,577,937	1,318,413
		-----	-----	-----	-----
Total funds carried forward		2,507,475	74,882	2,582,357	1,577,937
		=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

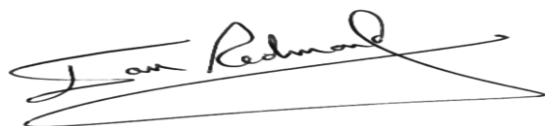
The notes on pages 19 to 28 form part of these financial statements

THE GORILLA ORGANIZATION
BALANCE SHEET
31 December 2021
Company no. 05988371

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	10	5,814	19,741
Investments	11	42,767	43,151
		-----	-----
		48,581	62,892
		-----	-----
CURRENT ASSETS			
Stock		811	593
Debtors	12	1,116,779	490,422
Cash		1,620,095	1,112,665
		-----	-----
		2,737,685	1,603,680
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	(203,909)	(88,635)
		-----	-----
NET CURRENT ASSETS		2,533,776	1,515,045
		-----	-----
NET ASSETS		2,582,357	1,577,937
		=====	=====
 THE FUNDS OF THE CHARITY:			
Unrestricted funds		2,507,475	1,503,544
Restricted funds	14	74,882	74,393
		-----	-----
TOTAL CHARITY FUNDS		2,582,357	1,577,937
		=====	=====

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved and authorised for issue by the trustees on 28 September 2022.



Ian Redmond

The notes on pages 19 to 28
form part of these financial statements.

THE GORILLA ORGANIZATION
STATEMENT OF CASH FLOWS
For the year ended 31 December 2021

	2021 £	2020 £
Reconciliation of net movement in funds to net cash flow from operating activities:		
Net movement in funds	1,004,420	259,524
Add back depreciation charge	13,927	20,021
Less profit on sale of fixed assets	-	(4,203)
Deduct interest income shown in investing activities	(205)	(1,545)
Net losses/(gains) on investments	615	(2,590)
(Increase)/decrease in stock	(218)	573
(Increase)/decrease in debtors	(626,357)	(89,752)
Increase/(decrease) in creditors	115,274	9,764
	-----	-----
Cash (used in)/generated by operating activities	507,456	191,792
	-----	-----
Interest income	205	1,545
Purchases of investments	(329)	(93)
Purchase of tangible fixed assets	-	-
-	-	-
Proceeds from sale of fixed assets	-	4,203
Proceeds from sale of investments	98	59
	-----	-----
Cash provided by (used in) investing activities	(26)	5,714
	-----	-----
Increase/(decrease) in cash and cash equivalents in the year	507,430	197,506
Cash and cash equivalents at the beginning of the year	1,112,665	915,159
	-----	-----
Total cash and cash equivalents at the end of the year	1,620,095	1,112,665
	=====	=====

The notes on pages 19 to 28 form part of these financial statements.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) 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 Practice as it applies from 1 January 2019.

In preparing this report the Trustees have taken advantage of the small company exemptions provided by section 415A of the Companies Act 2006 and as a result no Strategic Report is included.

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on the going concern basis. The financial impact of Covid-19 has been monitored by the executive and the trustees since March 2020 (see Note 19). The trustees have reviewed the forecasts and agreed that the unrestricted funds held are sufficient to be able to manage the inherent uncertainties of the pandemic and they are satisfied that the use of the going concern basis is appropriate. In reaching this conclusion a period of greater than 12 months from the date of approval of these financial statements has been considered.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP, the general time of volunteers is not recognised.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

1. ACCOUNTING POLICIES (CONTINUED)

e) Interest receivable

Interest on funds held as investments and on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification by the investment company or bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor or funder has specified are to be solely used for specific projects.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of appeals, events and their associated support costs.

Expenditure on charitable activities includes the costs of field programmes in Africa, providing support to the programmes from the UK and educational activities undertaken in the UK to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated between costs of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated to activities on the basis of estimated time spent by staff in performing each activity.

i) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets in the UK costing more than £2,000 are capitalised at cost. Other items are expensed to the Statement of Financial Activities as incurred.

Portable computer equipment to be used in Africa is expensed to the Statement of Financial Activities as incurred. Motor vehicles held overseas are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, evenly over its expected useful life, as follows:

Office furniture and computer equipment	20% - 33% per annum
Motor vehicles held overseas	33% per annum

k) Investments

Investments are stated at fair value at the balance sheet date. The unrealised gains and losses arising as a result are included in the Statement of Financial Activities, together with any realised gains or losses on any disposals in the year.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

1. ACCOUNTING POLICIES (CONTINUED)

l) Stock

Stock comprises goods for resale and is valued at the lower of cost and net realisable value.

m) Foreign exchange

Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the dates of the transactions. Monetary assets and liabilities in foreign currencies at the balance sheet date are translated at the rates ruling at that date. All translation differences are dealt with in the Statement of Financial Activities.

n) Pension costs

Pension contributions are made to defined contribution pension schemes and the charge recorded in these accounts is the amount payable during the year.

o) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK corporation tax purposes.

2. INCOME FROM DONATIONS AND LEGACIES

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Donations and memberships	949,335	46,138	995,473	882,202
Public collections	2,635	-	2,635	1,819
Corporate and trusts	47,727	-	47,727	106,742
Legacies	1,071,527	-	1,071,527	412,994
Donations from fundraising events	10,386	-	10,386	-
Raffles and lotteries	1,620	-	1,620	1,979
Gorilla Adoptions	4,341	-	4,341	4,124
	-----	-----	-----	-----
	2,087,571	46,138	2,133,709	1,409,860
	-----	-----	-----	-----

3. INCOME FROM CHARITABLE ACTIVITIES

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Statutory funding	-	-	-	-
	-----	-----	-----	-----

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

4. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES	2021	2020
	£	£
Merchandise		
Sales	1,184	805
Cost of sales:		
Opening stocks	593	1,166
Purchases	320	101
Closing stocks	(811)	(593)
	-----	-----
	102	674
	-----	-----
Net profit from merchandise sales	1,082	131
	=====	=====

5. EXPENDITURE ON CHARITABLE ACTIVITIES	2021	2021	2021	2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Uganda resource centre and projects	169,244	22,188	191,432	161,014
Congo resource centres and projects	230,530	23,175	253,705	303,789
Awards and grants	-	-	-	8,071
Conservation education costs	46,883	-	46,883	53,079
	-----	-----	-----	-----
	446,657	45,363	492,020	525,953
	-----	-----	-----	-----

Support costs of £ 71,144 are included above within unrestricted expenditure in Uganda and Congo, allocated pro-rata to the level of direct costs incurred.

6. GOVERNANCE COSTS	2021	2020
(Included in Support Costs – see note 8)	£	£
Trustees' expenses	-	-
Auditor's remuneration	10,000	10,420
Legal and professional fees	9,627	811
	-----	-----
	19,627	11,231
	=====	=====

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

7. NET INCOME / (EXPENDITURE) FOR THE YEAR	2021	2020
	£	£
Net income / (expenditure) is stated after charging / (crediting):		
Depreciation of tangible fixed assets	13,927	20,021
Profit on disposal of tangible fixed assets	-	4,206
Operating lease rentals	29,304	29,304
Auditor's remuneration (excluding VAT)	8,333	7,900
	=====	=====

8. ANALYSIS OF EXPENDITURE

	Conservation Education	Raising Funds	Support Costs	Total 2021	Total 2020
	£	£	£	£	£
Personnel					
Salaries	26,355	83,636	42,593	152,584	165,567
Staff training and recruitment	-	1,916	-	1,916	-
Consultancy	-	4,750	-	4,750	20,626
Volunteer expenses	-	-	-	-	-
Trustee meeting expenses	-	-	144	144	-
	-----	-----	-----	-----	-----
	26,355	90,302	42,737	159,394	186,194
	-----	-----	-----	-----	-----
Premises					
Rent and rates	5,518	17,511	8,919	31,948	32,427
Light and heat	479	1,520	774	2,773	2,446
Insurance	631	2,002	1,019	3,652	3,973
Computer maintenance	507	1,609	819	2,935	2,734
Depreciation	-	-	-	-	-
	-----	-----	-----	-----	-----
	7,135	22,642	11,531	41,308	41,581
	-----	-----	-----	-----	-----
Professional and financial					
Bookkeeping	-	-	27,900	27,900	29,700
Audit fee	-	-	10,000	10,000	10,420
Legal and professional	-	9,232	396	9,628	811
Sundries	1,014	3,218	1,639	5,871	6,139
Bank and financial charges	-	-	19,827	19,827	15,858
	-----	-----	-----	-----	-----
	1,014	12,450	59,762	73,226	62,928
	-----	-----	-----	-----	-----
Other operating costs					
Stationery and copying	155	490	249	894	722
Postage	302	959	488	1,749	1,360
Travel and shipping	-	-	342	342	4,187
Telephone and fax	760	2,411	1,228	4,399	5,243
Entertaining	-	-	-	-	-
Support materials	-	2,757	175	2,932	8,333
Marketing support and events	-	471,401	-	471,401	450,188
Website and media	291	360	-	651	1,248
Profit from sale of fixed assets	-	-	-	-	-
	-----	-----	-----	-----	-----
	1,508	478,378	2,482	482,368	471,281
	-----	-----	-----	-----	-----
Allocation of support costs	10,871	34,497	(45,368)	-	-
	-----	-----	-----	-----	-----
Totals	46,883	638,269	71,144	756,296	761,984
	=====	=====	=====	=====	=====

Support costs of £71,144 are allocated to the Uganda and Congo programme costs pro-rata.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2021	2020
	£	£
Staff costs for employees on UK contracts:		
Wages and salaries	138,620	149,819
Social security costs	9,724	11,185
Pension costs	4,240	4,562
	-----	-----
	152,584	165,566
	=====	=====

The average number of persons employed by the charity in the UK during the year was:

	No.	No.
Fund-raising	2	2
Project support	1	-
Education	-	1
Governance	-	1
	-----	-----
	3	4
	=====	=====
	2021	2020
	£	£
Staff costs for employees on overseas contracts:		
Wages and salaries	89,624	84,764
Social security costs	7,001	6,495
	-----	-----
	96,625	91,259
	=====	=====

The average number of staff employed by The Gorilla Organization working overseas under overseas contracts during 2021 was 15 (2020 -15). These staff costs are included as programme costs.

The total remuneration paid to key management personnel was £89,070 (2020 - £89,081). The emoluments of the highest paid employee were £76,000 and pension contributions for this employee amounted to £3,800 (2020 - emoluments were £76,000 and pension contributions amounted to £3,800). No other employees earned over £60,000.

The Trustees were not remunerated. During the year expenses of £nil (2020 - £nil) incurred by the Trustees for travel (2020 - nil), were reimbursed. The fund paid £nil (2020 - £nil) for Trustee indemnity insurance.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

10. TANGIBLE FIXED ASSETS

	- Overseas Assets - Motor vehicles £	- UK Assets - Fixtures, fittings and equipment £	Total £
Cost:			
At 1 January 2021	60,063	3,531	63,594
Additions	-	-	-
Disposals	(-)	(-)	(-)
	-----	-----	-----
At 31 December 2021	60,063	3,531	63,594
	-----	-----	-----
Depreciation:			
At 1 January 2021	40,322	3,531	43,853
Charge for the year	13,927	-	13,927
Disposals	(-)	(-)	(-)
	-----	-----	-----
At 31 December 2021	54,249	3,531	57,780
	-----	-----	-----
Net book value:			
At 31 December 2021	5,814	-	5,814
	=====	=====	=====
At 31 December 2020	19,741	-	19,741
	=====	=====	=====

11. INVESTMENTS

	2021 £	2020 £
Balance brought forward	43,151	40,527
Additions	329	93
Withdrawals	(98)	(59)
Unrealised gain / (loss)	(615)	2,590
	-----	-----
Fair value at year end	42,767	43,151
	=====	=====
Investments at historic cost	32,855	32,624
	=====	=====

The investments are held in Ethical Bonds as restricted funds for The Ymke Warren Memorial Fund.

12. DEBTORS

	2021 £	2020 £
Income tax recoverable	30,890	31,000
Other debtors	973,473	362,372
Prepayments	112,416	97,050
	-----	-----
	1,116,779	490,422
	=====	=====

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

**13. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	137,497	22,212
Taxation and social security costs	3,027	-
Other creditors	3,500	-
Accruals and deferred income	59,885	66,243
	-----	-----
	203,909	88,635
	=====	=====

Deferred income comprises registration fees for the following years' events and auction prizes not yet taken.

Movement on deferred income:

Balance at 1 January 2021	50,693
Amount released to income	(9,193)
Transferred to other creditors	(3,500)
Amount deferred in year	-

Balance at 31 December 2021	38,000
	=====

14. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

	At 1 Jan Incoming 2021 resources		Outgoing Gain/Loss on resources investments		At 31 Dec 2021
	£	£	£	£	£
Restricted funds:					
Ymke Warren memorial	41,538	329	(98)	(615)	41,154
Walikale gorilla reserve	23,077	-	(23,077)	-	-
Bwindi community water project	-	46,138	(22,188)	-	23,950
Other	9,778	-	-	-	9,778
	-----	-----	-----	-----	-----
	74,393	46,467	(45,363)	(615)	74,882
	=====	=====	=====	=====	=====
Comparatives for previous year					
	At 1 Jan Incoming 2020 resources		Outgoing Gain/Loss on resources investments		At 31 Dec 2020
	£	£	£	£	£
Restricted funds:					
Ymke Warren memorial	38,914	93	(59)	2,590	41,538
Walikale Gorilla Reserve	15,038	36,682	(30,643)	-	23,077
Rangers' boxes	-	13,483	(13,483)	-	-
Other	9,778	600	(600)	-	9,778
	-----	-----	-----	-----	-----
	63,730	52,858	(44,785)	2,590	74,393
	=====	=====	=====	=====	=====

Restricted funds have been set up and used for the following purposes:

Ymke Warren Memorial fund - This fund was established following the death of Ymke Warren, primatologist and a former GO volunteer. At the wishes of the donors, the funds are invested in a specific ethical investment fund and a scholarship programme commenced in 2014.

Bwindi community water project - A project for delivering clean water to villages next to the gorilla habitat in South Bwindi in partnership with Just a Drop (a UK NGO). The project will end in 2023.

Walikale Gorilla Reserve - Our project encompasses ranger training and gorilla monitoring. There was no restricted funding received in 2021 but the project is on-going.

Other - This fund was established to fund activities in Gabon and Cameroon.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Invest- ments £	Net current assets £	Total £
Restricted funds at 31 December 2021	-	42,767	32,115	74,882
Unrestricted funds at 31 December 2021	5,814	-	2,501,661	2,507,475
	-----	-----	-----	-----
	5,814	42,767	2,533,776	2,582,357
	=====	=====	=====	=====
Comparatives for previous year	Tangible fixed assets £	Invest- ments £	Net current assets £	Total £
Restricted funds at 31 December 2020	-	43,151	50,242	74,393
Unrestricted funds at 31 December 2020	19,741	-	1,464,803	1,504,544
	-----	-----	-----	-----
	19,741	43,151	1,515,045	1,577,937
	=====	=====	=====	=====

16. FINANCIAL COMMITMENTS

At 31 December 2021 the charity was committed to making annual payments amounting to £31,680 in respect of property rented under a one-month licence (2020 £31,680).

17. FINANCIAL INSTRUMENTS

The charity holds a number of financial assets (for example investments, debtors and cash) and financial liabilities (for example creditors), which meet the definition of basic financial instruments under the FRS 102 SORP. Details of the measurement bases, accounting policies and carrying values for these financial assets and liabilities are disclosed above.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021

18. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 Unrestricted funds	2020 Restricted funds	2020 Total funds
Income from:			
Donations and legacies	1,357,095	52,765	1,409,860
Charitable activities	-	-	-
Other trading activities	805	-	805
Investments	1,545	93	1,638
	-----	-----	-----
Total income	1,359,445	52,858	1,412,303
	-----	-----	-----
Expenditure on:			
Raising funds	628,683	-	628,683
Charitable activities	481,227	44,726	525,953
Other	674	59	733
	-----	-----	-----
Total expenditure	1,110,584	44,785	1,155,369
	-----	-----	-----
Net gains / (losses) on investments	-	2,590	2,590
	-----	-----	-----
Net income / (expenditure) and net movement in funds for the year	248,861	10,663	259,524
Reconciliation of Funds			
Total funds brought forward	1,254,683	63,730	1,318,413
	-----	-----	-----
Total funds carried forward	1,503,544	74,393	1,577,937
	=====	=====	=====

THE GORILLA ORGANIZATION

England & Wales - Charity number 1117131

Accounts

Company no. 05988371

Charity registration no. 1117131

**THE GORILLA ORGANIZATION
(A company limited by guarantee)**

**Report and Financial Statements
For the year ended 31 December 2020**



THE GORILLA ORGANIZATION REPORT AND FINANCIAL STATEMENTS 2020 CONTENTS

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THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2020

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 December 2020, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairman's report

In a year that saw the world turned upside down by the COVID-19 pandemic the Gorilla Organization team in London and Africa achieved significant results in both fundraising and project delivery despite the constraints of remote working and social distancing. No staff were furloughed or laid-off and we took on two Ugandan graduates, an agronomist and an IT specialist, at our regional HQ in Kisoro, Uganda to help us keep up with our changing commitments.

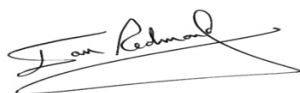
By April, both Uganda and DR Congo were in lockdown, with extreme measures in place to control the virus. Communities in both countries are familiar with stringent biosecurity controls but the effect of the pandemic on their economies was dramatic. The message getting through to us was that people were more afraid of hunger than they were of the virus. Add to this the effects of flooding and loss of crops through prolonged rains in Uganda and we decided to use our strengths in agriculture and food production to support the communities and alleviate pressure on the parks.

Tragically, in late summer, a silverback gorilla, Rafiki, was killed by a poacher setting traps for bushmeat, a sad reminder that human poverty is still one of the greatest threats to the gorillas' survival.

In DR Congo our projects at Walikale and Itombwe received no cash for three months because the banks were closed and travel bans were strictly enforced. At Walikale they also suffered a resurgence of violence between warring factions. And in North Kivu, the death toll of rangers continues to mount. In April, twelve guards were Ambushed and killed in Virunga, in November a guard was killed at Sarambwe, and further six were killed and one injured in an attack in Virunga at the start of 2021.

Yet, somehow, despite all this bad news our projects and staff achieved remarkable success as you will see in the following report.

Therefore, on behalf of the trustees, I would like to express my sincere and heartfelt thanks to our staff and partners in Africa and in the UK, as well as to our volunteers, supporters and funders around the world, without whose generosity none of this important work would be possible.



Ian Redmond
Chair

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2020

Our purposes and activities

The Gorilla Organization works to promote the preservation of gorillas in their natural habitat in Africa and their protection from extinction.

Reference to the Charity Commission guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)', has been made when reviewing the aims and future activities of the charity.

The charity was established in 1989 to continue the work of the pioneering conservationist Dr Dian Fossey with the mission of securing the survival of the world's last remaining gorillas in the wild.

We envision a sustainable future for all species and subspecies of gorilla and the habitats that sustain them, maintained primarily by the people living closest to them, with support from their national governments and the wider global community.

We are pioneers of community-led conservation and have shown that by improving socio-economic conditions in marginalised communities close to the gorilla habitat, people can reduce their dependence on the forest for natural resources and play an important part in ensuring the gorillas' survival.

The strategies we use to achieve our objectives are to:

- Manage and support ranger-based conservation projects and veterinary care to protect gorillas and their habitats and provide 'safe havens' where gorillas can thrive
- Promote socio-economic development in communities adjacent to gorilla habitat to increase food security, generate sustainable incomes, reduce poverty and thereby reduce demand for forest resources and incursions into the habitat
- Support scientific research to help us better understand the needs of gorillas and their habitats
- Educate African children in conservation and raise awareness in the wider community about the importance of environmental protection
- Gain international support for gorilla conservation through education, awareness raising, lobbying and participation in collaborative initiatives.

The strategies are realised through eight areas of activity:

□ Gorilla protection

We protect and study eastern lowland gorillas in DRC, providing anti-poaching patrols, habitat monitoring and mapping, as well as socio-economic support for the local community. We also make an annual grant to gorilla veterinarians working with mountain and lowland gorillas in Uganda, Rwanda and DRC

□ Food production, including organic farming and beekeeping

We help people grow food to reduce their need to trespass and/or poach. This includes organic farming, beekeeping and queen bee rearing, and growing fruit trees. Surplus

production is sold to supplement household incomes, allowing for better health care and more children attending school

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2020

□ Working with indigenous people

We support displaced indigenous people by providing land, seeds, equipment and technical assistance to help them grow food and generate income, as well as adult literacy training, healthcare and children's schooling

□ Working with reformed poachers

We work with former poachers, hunters who have turned-in their weapons and taken an oath under the auspices of the Wildlife Authority to leave the forest in exchange for help growing food and generating income

□ Tree planting

We plant trees close to the gorilla habitat to alleviate pressure, for timber, fuel and nutrition, on the resources of the primary forest

□ Conservation education, health education and literacy training

We deliver conservation education in schools through our Children for Sustainable Conservation activities, including film shows, competitions, park visits and school eco-gardens

□ Research

We support scientific research by way of an annual grant to an African postgraduate primate researcher and ongoing support to projects in DRC

□ Promoting gorilla and forest conservation in the UK and internationally.

Achievements and performance

Walikale Community Forest Project and Itombwe Nature Reserve, DR Congo

Walikale: Working within the constraints of COVID-19 rangers at Walikale Community Reserve carried out 119 patrols, identified 685 traps, 11 hunting camps and three gold mining sites. As part of their ongoing biodiversity census they counted 98 gorillas in four sectors of the park, bringing the total to more than 500 gorillas in 67 families. At the same time, we finished work on the school at Byamba and supplied goats, seeds, tools and training to enhance development and encourage people to grow food rather than rely on traditional hunting.

Itombwe Reserve: To further identify and protect the not yet fully documented population of Grauer's gorillas at Itombwe we constructed a patrol post, equipped the education centre, and took the lead in all aspects of setting up the monitoring and management of the project. KPIs include 20 two-week patrols carried out; 137 traps, 78 hunters' camps, 10 shot guns, and 61 mining sites identified; 144 gorilla nests observed and evidence of 349 gorillas noted; 68 radio programmes reaching 472,000 people broadcast; ten workshops with local leaders completed and one patrol post built.

Ranger Boxes: Our DRC Programme Manager Henry Cirhuza reported that the arrival in Congo of 'Ranger Boxes' - a personal gift of equipment for individual rangers donated by the

Thin Green Line Foundation - raised the spirits in the whole region. According to Henry, 'Sending the equipment to partner organizations in other reserves is a turning point in conservation management in the area.' With the inclusion of our projects at Walikale, Itombwe and Maiko, he says, 'We are now present in two National Parks and five reserves in the Tayna-Maiko- PNKB- Itombwe landscape.'

Reforestation at Kalehe and Kabare, DR Congo

Our reforestation project at Kalehe/Kabare is now clearly visible on Google Earth and is widely recognised as a significant contributor to the protection of the environment, the welfare of the people and the protection of the gorillas and their habitat by reducing pressure on the primary forest. COVID-19 caused problems and the spring planting season was missed as a result. Nevertheless, 10 tree nurseries produced more than 200,000 seedlings, equivalent to 164 hectares of planted forest. Species include *Alnus Acuminata*, *Grevillea Robusta*, *Eucalyptus Maidenii*, *Acrocarpus Moesopsis Eminii* and others. Trees are contributing to household incomes and churches, schools and community centres are clamouring to have seedlings on their land.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2020

Kalehe is under constant threat of landslides through deforestation. A priority now should be to map the area to measure the project's contribution to CO2 sequestration.

Bambutl Indigenous People's Integration Project North Kivu, DR Congo

For the first time since 2019 our staff were able to visit the Bambouti indigenous people at Ngweda camp near Rutshuru. They found that the camp, which had been cut-off by warring factions, was still active and had become the main meeting place for Batwa and Bambutl groups from around the Virungas. One of the communal homes we helped build has become their church, another their community hall. The dispensary is functioning well and the Chief of the Rutshuru health district has asked if they can take it under their control to give it additional support. Sadly, the children we provide uniform and school fees for could not attend school after lockdown began in March.

Children for Sustainable Conservation (CFSC), Uganda

The CFSC project operates in 24 front-line village schools adjoining Bwindi Impenetrable and Mgahinga National Parks in SW Uganda. Three teacher training workshops were held and 2,400 PPE masks were distributed (see donation from *That Gorilla Brand* below). Competitions, exhibitions and a newsletter were prepared while the schools were closed and the children were in lockdown.

Kisoro Queen Bee Rearing Center, Uganda

The centre operated well in lockdown as manager Jovia Basenga could be there alone tending the hives and the gardens, preparing lessons and reaching a local audience of 150,000 listeners through *Voice of Muhavura* radio broadcasts. The centre has just 12 colonised hives as three-month-long torrential rains caused problems for the bees and the continued use of pesticides in nearby potato fields is a constant challenge.

Rubugirl Reformed Poachers' Project (RRP), Uganda

The COVID-19 pandemic had a detrimental impact on members of the RRP. Since all the hotels near Bwindi were closed due to lack of tourism, there was no market for their vegetables and potatoes. Members complained of lack of food for their families. This was exacerbated by rainstorms from October to December which destroyed their crops, including cabbages, eggplant, peppers, cauliflower and spinach. Nevertheless, they sold 36 sacks of potatoes for 3,300,000 shillings, or £680, and from their own savings hired four acres of land to plant potatoes at the edge of the park.

Mgahinga Reformed Poachers Project (MRP), Uganda

All 12 members of the recently established MRP received agricultural inputs for organic farming including goats, tools (spades, pangas, forked hoes, rakes), and vegetables (cabbages, onions, and carrots). In May and December, they harvested a total of 20 sacks of potatoes valued at 2,240,000 shillings, or £460.

Bee Fence Deterrent for Rogue Animals in South Bwindi, Uganda

A total of 523 beehives have been installed along a 2.6km stretch of park boundary in two parishes adjacent to Bwindi Impenetrable National Park. A further 106 hives are pending.

Twenty-two hives have been colonized. Three comprehensive training sessions were held. The public perception of the project is overwhelmingly positive as they see that elephants clearly avoid fenced areas and that gorillas are less keen to venture into farms. Farmers in the project received 720 PPE face masks.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2020

Kisoro District Farmers Association Organic Farming Project (KDFA), Uganda

COVID-19 restrictions were lifted for groups of up to five agricultural workers to be together with social distancing, hand sanitising and masks. This meant that project managers Vickie Ninsiima and Regina Sanyu could train the KDFA farmers in small groups without breaking the law.

Thirty-six, mainly women, farmers were trained and equipped with fork hoes, machetes, rakes and spades, as well as with vegetable seeds including carrots, cabbages and onions, and each farmer received a healthy, de-wormed and tagged goat.

Batwa Indigenous People's Development Project, Uganda

This project supports nine indigenous people's communities in Kisoro district, providing rented land, seed potatoes, tools, technical support and training, as crop stores and latrines. It also provides lunch for Batwa children in primary school, though schools were closed from March. In 2020, two Irish potato stores were built in Birara and Kagano, five pit latrines were completed and 92 sacks of potatoes were harvested, providing £950 of shared income as well as seed for the following season and food for household consumption.

Support for Gorilla Doctors, Uganda, DR Congo, Rwanda

We continued to support Gorilla Doctors in their important work to monitor and treat gorilla health in Uganda, Rwanda and DRC. In 2020 they took the lead in disseminating scientific research findings and protocols for protecting gorillas from Sars-Cov 2 (COVID-19) virus.

Distribution of PPE, Uganda, DR Congo

A donation of 10,000 washable reusable masks and visors from our corporate donor *That Gorilla Band* in Greece meant our staff could distribute PPE to project partners, wildlife authority staff and rangers, schools, clinics and local authorities adjacent to the national parks and reserves where we work in Uganda and DR Congo. The distribution, which was done under strict COVID-19 rules (meeting outdoors, social distancing, handwashing, etc), allowed our staff, both in person and via the radio, to reinforce the importance of the measures in preventing the spread of the virus, to which gorillas, like humans, have no natural immunity.

Ymke Warren Conservation Award, International

The £700 annual award aimed at post graduate primate researchers in Africa was held over this year due to lack of administrative capacity in London. At the same time, the 2019 recipient, Emmanuel Bassey, found that his work with cross river gorillas in Nigeria was held up by COVID-19 restrictions. He asked for an extension to spring 2021. Applications were invited for the 2021 award which we hope will go ahead without problems.

International collaboration, education and awareness raising

The Gorilla Organization is a member of the UN Great Apes Survival Partnership and the Ape Alliance. We produce an annual newsletter Digit News, maintain our website www.gorillas.org and a strong social media presence. In the UK we give talks in schools, attend fundraising events and send appeals and project updates to our database of 12,000 supporters.



Our projects contribute to eight of the 17 UN Sustainable Development Goals 2030, in particular Goal 1 – Zero poverty; Goal 2 – End hunger, achieve food security and improved nutrition, and promote sustainable agriculture; Goal 4 – Quality education; Goal 5 – achieve gender equality and empower women and girls; Goal 6 – Clean water and sanitation; Goal 7 – Affordable, clean energy; Goal 8 – Promote sustained, inclusive and sustainable economic growth; Goal 15 – Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation, and halt biodiversity loss.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2020

Fundraising statement

The Gorilla Organization's approach to fundraising is to create lasting relationships with individual donors through a programme of direct mail appeals, committed giving and legacies. We make applications to charitable trusts and companies and have three commercial participators. We participated in a joint charity lottery and we usually hold a local authority licenced raffle and have runners in the London Marathon, but these activities were not possible in 2020. Volunteers sometimes fundraise in aid of the charity but we do not outsource fundraising to professional fundraisers.

The Gorilla Organization is registered with the Information Commissioner's Office and Fundraising Regulator and follows the Code of Fundraising Practice to ensure that our fundraising is fair, honest and transparent. We are members of the Institute of Fundraising and Fundraising Preference Service.

Fundraising is monitored following guidance from the Fundraising Regulator and is measured against budgeted income targets. We use a commercial participator agreement developed by the Institute of Fundraising.

The Gorilla Organization received no complaints in relation to its fundraising in 2020. Any requests to be removed from mailings were dealt with and preferences recorded on our database. As members of the Fundraising Preference Service we encourage callers to make use of the service and advise them of our legal requirement to comply. In May 2018 we became GDPR compliant. We have a clearly identified privacy policy detailing what personal data we collect and on what legal basis it is processed. All our communications include a link to the privacy policy on our website and instructions on how an individual can change their preferences and how to contact us.

Financial review

Income for the year was £1,412,303 (2019: £1,123,291), an increase of £289,012 or 26% on 2019. The net surplus for the year was £259,524 (2019: deficit of £1,163). The net movements

in funds were a surplus of £248,861 (2019: surplus of £32,821) on the unrestricted funds and surplus of £10,663 (2019: deficit of £33,984) on the restricted funds. The increase in income from individual donors was largely anticipated as a result of investment in media campaigns, income from other areas such as corporate, community fundraising and events was considerably less than expected due to the effects of Covid-19.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees see fit. The trustees, having regard to the liquidity requirements of the charity, have kept available funds in interest-bearing deposit accounts.

Reserves policy

At 31 December 2020 unrestricted general fund free reserves were £1,483,803. This represents approximately 21 months' operating costs. Whilst this is more than the current reserves policy of 12 months, because of the unpredictability, volatility and timing of the significant legacy income, and the new inherent uncertainty that the Covid-19 pandemic has brought, the trustees have concluded that this is an acceptable level. This is in order to give the fund an ability to respond to any emergency situations that may arise in the field or in the UK and to provide a cushion against any sudden shortfall in fundraising income.

At the year-end a total of £74,393 was held in restricted funds, in the form of investments and short-term assets, and the trustees are satisfied that the charity's assets are available and adequate to fulfil the obligations of the charity in respect of each restricted fund.

Going concern

The trustees have satisfied themselves that the charity will be able to continue operations for at least 12 months from the date of this report.

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2020

Plans for future periods

Since March 2020 the Covid-19 pandemic has affected all areas of the charity's operations both in the UK and in Africa.

The charity has maintained a business as usual approach, as far as possible, enabling all staff to work from home or from Covid-secure premises in the most efficient way possible. The lockdown and distancing measures introduced have affected many fundraising events and this will have an impact on income. Fundraising efforts have therefore been focussed on direct appeals to the charity's loyal supporters and attempts to attract new donors through various media campaigns.

The charity aims to provide ongoing support to all its current projects and project partners, delivering its normal programme as far as possible. The collapse in tourism and other revenue in Africa have threatened rural livelihoods and conservation efforts, and some areas have been seeing increases in poaching and habitat loss. The charity will continue to monitor the situation closely, adapting future plans accordingly while remaining ready to take targeted action.

THE GORILLA ORGANIZATION
Report of the trustees for the year ended 31 December 2020

Reference and administrative details

Charity number:	1117131
Company number:	05988371
Registered address:	110 Gloucester Avenue Primrose Hill London NW1 8HX
Bankers	Lloyds TSB Bank Plc 79/81 Brompton Road, London SW3 1DD
Solicitors	Bates Wells & Braithwaite 10 Queen Street Place, London EC4R 1BE
Auditor	PKF Littlejohn LLP 15 Westferry Circus, Canary Wharf, London E14 4HD

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving were as follows:

B Chakraborty
G Clark
S Crossman
Dr G Kalema
S Phillips
I Redmond OBE
Dr S Semple
B Wakeling

Secretary and Chief Executive Officer - J Miller

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2020

Structure, governance and management

Governing document

The Gorilla Organization is a company limited by guarantee, incorporated on 3 November 2006, governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission for England and Wales. The trustees are the members of the company, each of whom agree to contribute £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association, trustees are appointed by resolution of the trustees and hold office until they resign or are removed.

Trustee induction and training

New trustees receive a welcome pack that includes the charity's annual report and accounts for the past three years, minutes of three previous board meetings and a full set of current literature. A PowerPoint presentation on the charity's work is available, as are field reports and project overviews. In addition new trustees receive a copy of the leaflet *Duties of Charity Trustees*, produced by our charity lawyers Bates, Wells and Braithwaite, as well as a copy of the Charity Commission guidance booklet *The Essential Trustee – What You Need To Know*. The

annual budget, forecast, management accounts, governing document, details of other trustees, dates of meetings and an organisational chart are also included.

Organisation

The board of trustees administers the charity. The board meets twice a year. From time to time short-term working groups are also set up to consider specific areas, being disbanded once the objectives have been met. A chief executive officer is appointed by the board to manage the day-to-day operations of the charity. To facilitate effective operations, the chief executive officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme activities.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with any supplier or beneficiary of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The fund does not pay for trustee indemnity insurance. Trustees may be reimbursed for out of pocket expenses, for example when travelling to represent the charity. Trustees did not receive any other payments.

Risk management

The trustees have a risk strategy comprising:

- ☐ an annual review of the principal risks and uncertainties the charity faces
- ☐ the establishment of systems and procedures to mitigate those risks identified in the annual review
- ☐ the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified the following as the most significant risks:

- ☐ Covid-19 effect on both operations and fundraising
- ☐ Reduction in donor funding
- ☐ Key-man risks, particularly for those working in Africa and dependence on the CEO
- ☐ Changes in the political climate for NGOs in the field.

The trustees continue to monitor these risks and are satisfied that all necessary steps are being taken to mitigate their potential impact.

THE GORILLA ORGANIZATION

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors of the company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments 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; and

- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

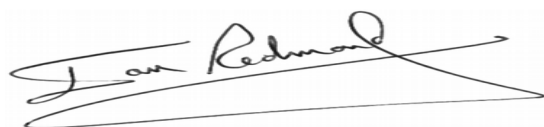
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- ☐ there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- ☐ the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees



Ian Redmond
25 October 2021

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

Opinion

We have audited the financial statements of the Gorilla Organization (the 'charitable company') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31 December 2020 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 Companies Act 2006.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. 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.

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- ☐ adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ☐ the financial statements are not in agreement with the accounting records and returns; or
- ☐ certain disclosures of trustees' remuneration specified by law are not made; or
- ☐ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

- ☐ We obtained an understanding of the charitable company and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, sector research and application of cumulative audit knowledge and experience.

THE GORILLA ORGANIZATION

Independent auditor's report to the members of The Gorilla Organization

- ☐ We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from the Companies Act 2006, Charities Act 2011, Financial Reporting Standard 102, the Charities SORP and relevant employee legislation.
- ☐ We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to enquiries of management, review of minutes and review of legal and regulatory correspondence.

- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that there was a potential for management bias in the timing of recognition of income from legacies. We addressed this through review of all legacy correspondence and receipts up to the date of approval of the financial statements, to ensure correct treatment under the Charities SORP, including consideration of the accounting period in which income should be recognised.
- We also identified potential for management bias in the allocation of support costs against charitable activity categories. We addressed this through reviewing the method used for reasonableness, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.
- We also identified potential for management bias in the depreciation rate applied to tangible fixed assets, and we addressed this by considering the useful economic life applied for the types of asset held, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities> [http://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-\(1\)](http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-forhttps://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-(1).). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicky Whitehead (Senior Statutory Auditor)
For and on behalf of PKF Littlejohn LLP
Statutory Auditor

15 Westferry Circus
 Canary Wharf
 London E14 4HD

Date:

THE GORILLA ORGANIZATION
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
For the year ended 31 December 2020

		2020	2020	2020	2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income from:					
Donations and legacies	2	1,357,095	52,765	1,409,860	
1,117,537		956,038			
Charitable activities	3	-	-	-	-
Other trading activities	4	805	-	805	616
Investments		1,545	93	1,638	5,138
		-----	-----	-----	-----
Total income		1,359,445	52,858	1,412,303	
1,123,291		956,038			
		-----	-----	-----	-----
Expenditure on:					
Raising funds		628,683	-	628,683	
610,015					
Charitable activities	5	481,227	44,726	525,953	
515,015					
Other	4	674	59	733	2,570
		-----	-----	-----	-----
Total expenditure		1,110,584	44,785	1,155,369	
1,127,600					
		-----	-----	-----	-----
Net gains / (losses) on investments	11	-	2,590	2,590	3,146
		-----	-----	-----	-----
Net income / (expenditure) and net movement in funds for the year					
		248,861	10,663	259,524	(1,163)
Reconciliation of Funds					
Total funds brought forward		1,254,683	63,730	1,318,413	
1,319,576					
		-----	-----	-----	-----
Total funds carried forward		1,503,544	74,393	1,577,937	
1,318,413					
		=====	=====	=====	=====
=====					

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

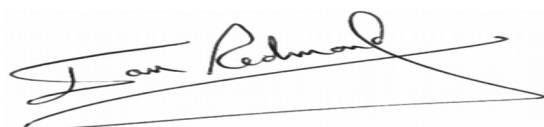
The notes on pages 18 to 27 form part of these financial statements

THE GORILLA ORGANIZATION
BALANCE SHEET
31 December 2020
Company no. 05988371

	Note	2020	2019
		£	£
FIXED ASSETS			
Tangible fixed assets	10	19,741	39,762
Investments	11	43,151	40,527
		-----	-----
		62,892	80,289
		-----	-----
CURRENT ASSETS			
Stock		593	1,166
Debtors	12	490,422	
400,670			
Cash		1,112,665	915,159
		-----	-----
		1,603,680	1,316,995
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	(88,635)	(78,871)
		-----	-----
NET CURRENT ASSETS		1,515,045	1,238,124
		-----	-----
NET ASSETS		1,577,937	1,318,413
		=====	=====
=====			
THE FUNDS OF THE CHARITY:			
Unrestricted funds		1,503,544	1,254,683
Restricted funds	14	74,393	63,730
		-----	-----
TOTAL CHARITY FUNDS		1,577,937	1,318,413
		=====	=====
=====			

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved and authorised for issue by the trustees on 25 October 2021.



Ian Redmond

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

THE GORILLA ORGANIZATION
STATEMENT OF CASH FLOWS
For the year ended 31 December 2020

	2020	2019
	£	£
Reconciliation of net movement in funds to net cash flow from operating activities:		
Net movement in funds	259,524	(1,163)
Add back depreciation charge	20,021	14,207
Less profit on sale of fixed assets	(4,203)	(1,400)
Deduct interest income shown in investing activities (4,726)		(1,545)
Net gains on investments	(2,590)	(3,146)
(Increase)/decrease in stock	573	(565)
(Increase)/decrease in debtors	(89,752)	(163,449)
Increase/(decrease) in creditors	9,764	4,716
	-----	-----
Cash (used in)/generated by operating activities		191,792
(155,526)	-----	

Interest income	1,545	4,726
Purchases of investments	(93)	(412)
Purchase of tangible fixed assets	-	(26,164)
Proceeds from sale of fixed assets	4,203	1,400
Proceeds from sale of investments	59	292
	-----	-----
Cash provided by (used in) investing activities		5,714
(20,158)		
	-----	-----
Increase/(decrease) in cash and cash equivalents in the year	197,506	(175,684)
Cash and cash equivalents at the beginning of the year		915,159
1,090,843		
	-----	-----
Total cash and cash equivalents at the end of the year	1,112,665	915,159
	=====	=====

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

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) 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 Practice as it applies from 1 January 2019.

In preparing this report the Trustees have taken advantage of the small company exemptions provided by section 415A of the Companies Act 2006 and as a result no Strategic Report is included.

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on the going concern basis. The financial impact of Covid-19 has been monitored by the executive and the trustees since March 2020 (see Note 19). The trustees have reviewed the forecasts and agreed that the unrestricted funds held are sufficient to be able to manage the inherent uncertainties of the pandemic and they are satisfied that the use of the going concern basis is appropriate. In reaching this conclusion a period of greater than 12 months from the date of approval of these financial statements has been considered.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP, the general time of volunteers is not recognised.

THE GORILLA ORGANIZATION

NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

1. ACCOUNTING POLICIES (CONTINUED)

e) Interest receivable

Interest on funds held as investments and on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification by the investment company or bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor or funder has specified are to be solely used for specific projects.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of appeals, events and their associated support costs.

Expenditure on charitable activities includes the costs of field programmes in Africa, providing support to the programmes from the UK and educational activities undertaken in the UK to further the purposes of the charity and their associated support costs.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated between costs of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated to activities on the basis of estimated time spent by staff in performing each activity.

i) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets in the UK costing more than £2,000 are capitalised at cost. Other items are expensed to the Statement of Financial Activities as incurred.

Portable computer equipment to be used in Africa is expensed to the Statement of Financial Activities as incurred. Motor vehicles held overseas are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, evenly over its expected useful life, as follows:

Office furniture and computer equipment	20% - 33% per annum
Motor vehicles held overseas	33% per annum

k) Investments

Investments are stated at fair value at the balance sheet date. The unrealised gains and losses arising as a result are included in the Statement of Financial Activities, together with any realised gains or losses on any disposals in the year.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020

1. ACCOUNTING POLICIES (CONTINUED)

l) Stock

Stock comprises goods for resale and is valued at the lower of cost and net realisable value.

m) Foreign exchange

Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the dates of the transactions. Monetary assets and liabilities in foreign currencies at the balance sheet date are translated at the rates ruling at that date. All translation differences are dealt with in the Statement of Financial Activities.

n) Pension costs

Pension contributions are made to defined contribution pension schemes and the charge recorded in these accounts is the amount payable during the year.

o) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK corporation tax purposes.

2. INCOME FROM DONATIONS AND LEGACIES	2020	2020	2020	2019
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations and memberships	882,202	-	882,202	658,244
Public collections	1,819	-	1,819	12,798
Corporate and trusts	53,977	52,765	106,742	74,882
Legacies	412,994	-	412,994	328,090
Donations from fundraising events	-	-	-	23,316
Raffles and lotteries	1,979	-	1,979	17,189
Gorilla Adoptions	4,124	-	4,124	3,018
	-----	-----	-----	-----
	1,357,095	52,765	1,409,860	
1,117,537	956,038			
	-----	-----	-----	-----

3. INCOME FROM CHARITABLE ACTIVITIES	2020	2020	2020	2019
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Statutory funding	-	-	-	-
	-----	-----	-----	-----

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020

4. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES	2020		2019
	£	£	£
Merchandise			
Sales		805	
616			
Cost of sales:			
Opening stocks	1,166	601	
Purchases	101	1,160	
Closing stocks	(593)	(1,166)	
	-----	-----	
		674	595
	-----	-----	
Net profit from merchandise sales	131	21	
	=====	=====	
=====			

5. EXPENDITURE ON CHARITABLE ACTIVITIES	2020	2020	2020	2019
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Uganda resource centre and projects	160,414	600	161,014	173,319
Congo resource centres and projects	259,663	44,126	303,789	261,040
Ymke Warren award	8,071	-	8,071	8,790
Conservation education costs	53,079	-	53,079	71,866
	-----	-----	-----	-----
	481,227	44,716	525,953	515,015
	-----	-----	-----	-----

Support costs of £ 80,222 are included above within unrestricted expenditure in Uganda and Congo, allocated pro-rata to the level of direct costs incurred.

6. GOVERNANCE COSTS	2020	2019
	£	£
(Included in Support Costs – see note 8)		
Trustees' expenses	-	274
Auditor's remuneration	10,420	9,096
Legal and professional fees	811	407
	-----	-----
	11,231	9,777
	=====	=====

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020

7. NET INCOME / (EXPENDITURE) FOR THE YEAR
2019

2020

	£	£
Net income / (expenditure) is stated after charging / (crediting):		
Depreciation of tangible fixed assets	20,021	14,207
Profit on disposal of tangible fixed assets	4,206	(1,400)
Operating lease rentals	29,304	31,680
Auditor's remuneration (excluding VAT)	7,900	7,750
	=====	=====

8. ANALYSIS OF EXPENDITURE

	Conservation Education £	Raising Funds £	Support Costs £	Total 2020 £	Total 2019 £
Personnel					
Salaries	30,927	86,689	47,952	165,567	170,515
Staff training and recruitment	-	-	-	-	129
Consultancy	-	20,626	-	20,626	15,272
Volunteer expenses	-	-	-	-	224
Trustee expenses	-	-	-	-	274
	-----	-----	-----	-----	-----
	30,927	107,315	47,952	186,194	186,414
	-----	-----	-----	-----	-----
Premises					
Rent and rates	6,057	16,978	9,392	32,427	34,374
Light and heat	457	1,281	708	2,446	2,033
Insurance	742	2,080	1,151	3,973	3,618
Computer maintenance	511	1,431	792	2,734	6,024
Depreciation	-	-	-	-	-
	-----	-----	-----	-----	-----
	7,767	21,771	12,043	41,581	46,049
	-----	-----	-----	-----	-----
Professional and financial					
Bookkeeping	-	-	29,700	29,700	27,900
Audit fee	-	-	10,420	10,420	9,096
Legal and professional	-	-	811	811	407
Sundries	142	5,776	221	6,139	794
Bank and financial charges	-	-	15,858	15,858	18,238

		-----	-----	-----	-----	-----
	-				142	5,776
57,010	62,928	56,435				
		-----	-----	-----	-----	-----
Other operating costs						
Stationery and copying		135	378	209	722	2,803
Postage		254	712	394	1,360	2,316
Travel and shipping		-	-	4,187	4,187	8,319
Telephone and fax		979	2,745	1,519	5,243	3,460
Entertaining		-	-	-	-	525
Support materials		175	7,699	459	8,333	4,670
Marketing support and events		-	450,188	-	450,188	460,452
Website and media		1,248	-	-	1,248	1,571
Profit from sale of fixed assets		-	-	-	-	(1,400)
		-----	-----	-----	-----	-----
		2,791	461,722	6,768	471,281	482,716
		-----	-----	-----	-----	-----
Allocation of support costs		11,452	32,099	(43,551)	-	-
		-----	-----	-----	-----	-----
Totals		53,079	628,683	80,222	761,984	775,614
		=====	=====	=====	=====	=====

Support costs of £80,222 are allocated to the Uganda and Congo programme costs pro-rata.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2020	2019
	£	£
Staff costs for employees on UK contracts:		
Wages and salaries	149,819	153,108
Social security costs	11,185	12,930
Pension costs	4,562	4,476
	-----	-----
	165,566	170,514
	=====	

=====

The average number of persons employed by the charity in the UK during the year was:

	No.	No.
Fund-raising	2	2
Education	1	1
Governance	1	1
	-----	-----
	4	4
	=====	

	2020	2019
	£	£
Staff costs for employees on overseas contracts:		
Wages and salaries	84,764	76,220
Social security costs	6,495	6,007
	-----	-----
	91,259	82,227
	=====	

=====

The average number of staff employed by The Gorilla Organization working overseas under overseas contracts during 2020 was 15 (2019 -14). These staff costs are included as programme costs.

The total remuneration paid to key management personnel was £89,081 (2019 - £89,104). The emoluments of the highest paid employee were £76,000 and pension contributions for this employee amounted to £3,800 (2019 - emoluments were £76,000 and pension contributions amounted to £3,800). No other employees earned over £60,000.

The Trustees were not remunerated. During the year expenses of £nil (2019 - £87) incurred by the Trustees for travel (2019 - 1), were reimbursed. The fund paid £nil (2019 - £nil) for Trustee indemnity insurance.

THE GORILLA ORGANIZATION NOTES TO THE ACCOUNTS For the year ended 31 December 2020

10. TANGIBLE FIXED ASSETS

Assets -	- Overseas Assets -		- UK
	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost:			
At 1 January 2020	74,448	3,531	77,979
Additions	-	-	-
Disposals	(14,385)	(-)	(14,385)
At 31 December 2020	60,063	3,531	63,594
Depreciation:			
At 1 January 2020	34,686	3,531	38,217
Charge for the year	20,021	-	20,021
Disposals	(14,385)	(-)	(14,385)
At 31 December 2020	40,322	3,531	43,853

Net book value:			
At 31 December 2020	19,741	-	19,741
	=====	=====	
At 31 December 2019	39,762	-	39,762
	=====	=====	

11. INVESTMENTS

	2020 £	2019 £
Balance brought forward	40,527	37,261
Additions	93	412
Withdrawals (292)	(59)	
Unrealised gain / (loss)	2,590	3,146
	-----	-----
Fair value at year end	43,151	40,527
	=====	
Investments at historic cost	32,624	32,590

	=====	

The investments are held in Ethical Bonds as restricted funds for The Ymke Warren Memorial Fund.

12. DEBTORS

	2020 £	2019 £
Income tax recoverable	31,000	39,469
Other debtors	362,372	260,862
Prepayments	97,050	100,339
	-----	-----
	490,422	400,670
	=====	

THE GORILLA ORGANIZATION NOTES TO THE ACCOUNTS For the year ended 31 December 2020

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	22,212	23,388
Taxation and social security costs	-	-
Accruals and deferred income	66,423	55,483

	88,635	78,871
=====	=====	
=====		

Deferred income comprises registration fees for the following years' events.

Movement on deferred income:	
Balance at 1 January 2020	43,677
Amount released to income	(-)
Amount deferred in year	7,016

Balance at 31 December 2020	50,693
	=====

14. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

31 Dec	At 1 Jan Incoming		Outgoing Gain/Loss on		At
	2020resources	resources	investments	2020	
	£	£	£	£	£
Restricted funds:					
Ymke Warren memorial	38,914	93	(59)	2,590	41,538
Walikale gorilla reserve	15,038	38,682	(30,643)	-	23,077
Rangers boxes	-	13,483	(13,483)	-	-
Other		9,778	600	(600)	-
9,778					
	-----	-----	-----	-----	-----
	63,730	52,858	(44,785)	2,590	74,393
	=====	=====	=====	=====	=====

Comparatives for previous year 31 Dec	At 1 Jan Incoming		Outgoing Gain/Loss on		At
	2019resources	resources	Investments	2019	
	£	£	£	£	£
Restricted funds:					
Ymke Warren memorial	36,511	411	(1,154)	3,146	38,914
KDFA	4,595	-	(4,595)	-	-
Walikale gorilla reserve	46,830	15,035	(46,827)	-	15,038
Other		9,778	-	-	-
9,778					
	-----	-----	-----	-----	-----
	97,714	15,446	(52,576)	3,146	63,730
	=====	=====	=====	=====	=====

Restricted funds have been set up and used for the following purposes:

Ymke Warren Memorial fund - This fund was established following the death of Ymke Warren, primatologist and a former GO volunteer. At the wishes of the donors, the funds are invested in a specific ethical investment fund and a scholarship programme commenced in 2014.

Rangers' Boxes- During 2020 a grant was received from the Thin Green Line to provide Rangers with essential supplies during the first wave of the Covid pandemic.

Walikale Gorilla Reserve - Our project encompasses ranger training and gorilla monitoring. In 2020 donations of £30,682 were received from Tusk Trust and donations of £8,000 from other trusts. The project is on-going.

Other - This fund was established to fund activities in Gabon and Cameroon.

THE GORILLA ORGANIZATION NOTES TO THE ACCOUNTS For the year ended 31 December 2020

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

current	Tangible fixed		Invest-	Net
	assets	ments	assets	Total
	£	£	£	£
Restricted funds at 31 December 2020			-	
	43,151			50,242
	74,393			
	-			
Unrestricted funds at 31 December 2020	19,741		- 1,515,044	1,503,544
	-----	-----	-----	-----
	19,741	40,151	1,565,286	1,577,936
	=====	=====	=====	=====

=====

Comparatives for previous year current	Tangible fixed		Invest-	Net
	assets	ments	assets	Total
	£	£	£	£
Restricted funds at 31 December 2019			-	
	40,527			23,203
	63,730			
	-			
Unrestricted funds at 31 December 2019	39,762		- 1,214,921	1,254,683
	-----	-----	-----	-----
	39,762	40,527	1,238,124	1,318,413
	=====	=====	=====	=====

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16. FINANCIAL COMMITMENTS

At 31 December 2020 the charity was committed to making annual payments amounting to £31,680 in respect of property rented under a one-month licence (2019 £31,680).

17. FINANCIAL INSTRUMENTS

The charity holds a number of financial assets (for example investments, debtors and cash) and financial liabilities (for example creditors), which meet the definition of basic financial instruments under the FRS 102 SORP. Details of the measurement bases, accounting policies and carrying values for these financial assets and liabilities are disclosed above.

THE GORILLA ORGANIZATION
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020

18. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

		2019	2019	2019
		Unrestricted funds	Restricted funds	Total funds
Income from:				
Donations and legacies	2	1,102,502	15,035	1,117,537
	956,038			
Charitable activities	3	-	-	-
Other trading activities	4	616	-	616
Investments		4,727	411	5,138
		-----	-----	-----
Total income		1,107,845	15,446	1,123,291
	956,038	-----	-----	-----
Expenditure on:				
Raising funds		610,015	-	610,015
Charitable activities	5	462,728	52,287	515,015
Other	4	2,281	289	2,570
		-----	-----	-----
Total expenditure		1,075,024	52,576	1,127,600
		-----	-----	-----
Net gains / (losses) on investments	11	-	3,146	3,146
		-----	-----	-----
Net income / (expenditure) and net movement in funds for the year		32,821	(33,984)	(1,163)
Reconciliation of Funds				
Total funds brought forward		1,254,683	63,730	1,308,413
		-----	-----	-----
Total funds carried forward		1,254,683	63,730	1,308,413
		=====	=====	=====

