

**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**

	<b>Page</b>
Report of the trustees	<b>2 to 10</b>
Statement of trustees' responsibilities	<b>11</b>
Independent auditor's report	<b>12 to 14</b>
Statement of financial activities	<b>15</b>
Balance sheet	<b>16</b>
Statement of cash flows	<b>17</b>
Notes to the accounts	<b>18 to 27</b>

## **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.

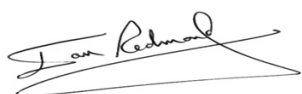
By April, both Uganda and DR Congo were in lockdown, with extreme measures in place to control the virus. Communities in both countries are familiar with stringent biosecurity controls but the effect of the pandemic on their economies was dramatic. The message getting through to us was that people were 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](http://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.

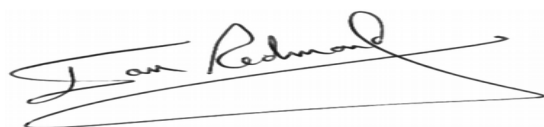
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **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 £
<b>Income from:</b>					
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
		-----	-----	-----	-----
<b>Total income</b>		1,359,445	52,858	1,412,303	
1,123,291		956,038			
		-----	-----	-----	-----
<b>Expenditure on:</b>					
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
		-----	-----	-----	-----
<b>Total expenditure</b>		1,110,584	44,785	1,155,369	
1,127,600					
		-----	-----	-----	-----
Net gains / (losses) on investments	11	-	2,590	2,590	3,146
		-----	-----	-----	-----
<b>Net income / (expenditure) and net movement in funds for the year</b>					
		248,861	10,663	259,524	(1,163)
<b>Reconciliation of Funds</b>					
Total funds brought forward		1,254,683	63,730	1,318,413	
1,319,576					
		-----	-----	-----	-----
<b>Total funds carried forward</b>		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.

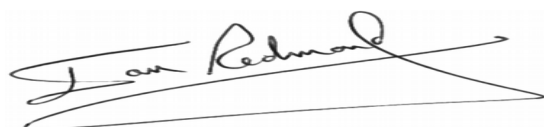
The notes on pages 18 to 27 form part of these financial statements

**THE GORILLA ORGANIZATION  
BALANCE SHEET  
31 December 2020  
Company no. 05988371**

	Note	2020	2019
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	<b>10</b>	19,741	39,762
Investments	<b>11</b>	43,151	40,527
		-----	-----
		62,892	80,289
		-----	-----
<b>CURRENT ASSETS</b>			
Stock		593	1,166
Debtors	<b>12</b>	490,422	
400,670			
Cash		1,112,665	915,159
		-----	-----
		1,603,680	1,316,995
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>13</b>	(88,635)	(78,871)
		-----	-----
<b>NET CURRENT ASSETS</b>		1,515,045	1,238,124
		-----	-----
<b>NET ASSETS</b>		1,577,937	1,318,413
		=====	=====
=====			
<b>THE FUNDS OF THE CHARITY:</b>			
Unrestricted funds		1,503,544	1,254,683
Restricted funds	<b>14</b>	74,393	63,730
		-----	-----
<b>TOTAL CHARITY FUNDS</b>		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
	£	£
<b>Reconciliation of net movement in funds to net cash flow from operating activities:</b>		
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
	-----	-----
<b>Cash (used in)/generated by operating activities</b>		<b>191,792</b>
<b>(155,526)</b>	-----	
	-----	
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
	-----	-----
<b>Cash provided by (used in) investing activities</b>		<b>5,714</b>
<b>(20,158)</b>		
	-----	-----
Increase/(decrease) in cash and cash equivalents in the year	<b>197,506</b>	<b>(175,684)</b>
Cash and cash equivalents at the beginning of the year		915,159
1,090,843		
	-----	-----
<b>Total cash and cash equivalents at the end of the year</b>	<b>1,112,665</b>	<b>915,159</b>
	=====	=====

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.

<b>2. INCOME FROM DONATIONS AND LEGACIES</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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			
	-----	-----	-----	-----

<b>3. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Statutory funding	-	-	-	-
	-----	-----	-----	-----

**THE GORILLA ORGANIZATION**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 31 December 2020**

<b>4. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES</b>	<b>2020</b>		<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Merchandise</b>			
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	
	=====	=====	
=====			

<b>5. EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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.

<b>6. GOVERNANCE COSTS</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
(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 £
<b>Personnel</b>					
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
	-----	-----	-----	-----	-----
<b>Premises</b>					
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
	-----	-----	-----	-----	-----
<b>Professional and financial</b>					
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				
		-----	-----	-----	-----	-----
<b>Other operating costs</b>						
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**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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:

	<b>No.</b>	<b>No.</b>
Fund-raising	2	2
Education	1	1
Governance	1	1
	-----	-----
	4	4
	=====	

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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**

<b>Assets -</b>	<b>- Overseas Assets -</b>		<b>- UK</b>
	<b>Motor vehicles £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
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	
	£	£	£	£	£
<b>Restricted funds:</b>					
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	
	£	£	£	£	£
<b>Restricted funds:</b>					
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
	=====	=====	=====	=====

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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**

		<b>2019</b>	<b>2019</b>	<b>2019</b>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
<b>Income from:</b>				
Donations and legacies	<b>2</b>	1,102,502	15,035	1,117,537
	956,038			
Charitable activities	<b>3</b>	-	-	-
Other trading activities	<b>4</b>	616	-	616
Investments		4,727	411	5,138
		-----	-----	-----
<b>Total income</b>		1,107,845	15,446	1,123,291
	956,038	-----	-----	-----
<b>Expenditure on:</b>				
Raising funds		610,015	-	610,015
Charitable activities	<b>5</b>	462,728	52,287	515,015
Other	<b>4</b>	2,281	289	2,570
		-----	-----	-----
<b>Total expenditure</b>		1,075,024	52,576	1,127,600
		-----	-----	-----
Net gains / (losses) on investments	<b>11</b>	-	3,146	3,146
		-----	-----	-----
<b>Net income / (expenditure) and net movement in funds for the year</b>		32,821	(33,984)	(1,163)
<b>Reconciliation of Funds</b>				
Total funds brought forward		1,254,683	63,730	1,308,413
		-----	-----	-----
<b>Total funds carried forward</b>		1,254,683	63,730	1,308,413
		=====	=====	=====

