

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

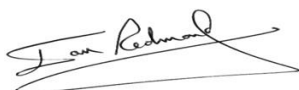
The year 2021 ended with a sense of relief that the people close to us had survived the pandemic. Nevertheless, our hearts go out to those who lost loved ones both at home and in Africa.

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.

A handwritten signature in black ink, appearing to read 'Ian Redmond', with a long horizontal line extending from the end of the signature.

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

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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.

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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”.***

Bambuti 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.

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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:

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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.

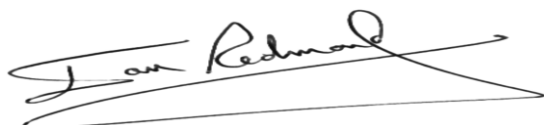
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 line extending from the end of the signature.

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/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-\(1\)](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.

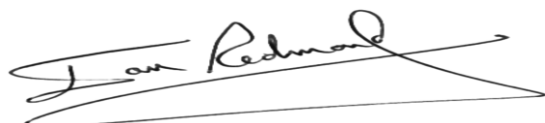
The notes on pages 19 to 28 form part of these financial statements

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)
	<u>102</u>	<u>674</u>
Net profit from merchandise sales	<u>1,082</u>	<u>131</u>

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
	<u>446,657</u>	<u>45,363</u>	<u>492,020</u>	<u>525,953</u>

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
	<u>19,627</u>	<u>11,231</u>

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.

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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.

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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
	=====	=====	=====