

Company no. 05988371

Charity registration no. 1117131

THE GORILLA ORGANIZATION
(A company limited by guarantee)

Report and Financial Statements
For the year ended 31 December 2023



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

Report of the trustees for the year ended 31 December 2023

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

Chairman's Report

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

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

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

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

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

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

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



Ian Redmond
Chair

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Our Purposes and Activities

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

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

Our Roots

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

Our Vision and Objectives

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

Our Community Partners

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

Our strategic approach

Our strategy is driven by:

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

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Our Achievements and Performance

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

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

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

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

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

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

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

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

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

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

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

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

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

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

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

Our Impact

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



Our Impact on UN Sustainable Development Goals 2030

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

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

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

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

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

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

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

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

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

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

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Fundraising Statement

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

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

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

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

Financial review

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

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Investment powers and policy

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

Reserves policy

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

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

Going concern

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

Plans for future periods

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

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

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

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

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Reference and administrative details

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

Directors and trustees

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

The trustees serving were as follows:

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

Secretary and Chief Executive Officer - J Miller

THE GORILLA ORGANIZATION

Report of the trustees for the year ended 31 December 2023

Structure, governance and management

Governing document

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

Appointment of trustees

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

Trustee induction and training

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

Organisation

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

Related parties

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

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

Risk management

The trustees have a risk strategy comprising:

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

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Report of the trustees for the year ended 31 December 2023

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

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

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

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Report of the trustees for the year ended 31 December 2023

The charity trustees (who are also directors of the company for the purposes of company law), are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

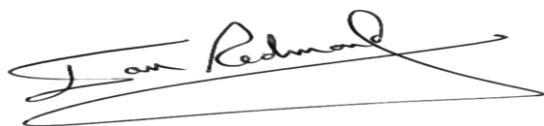
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

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

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

By order of the board of trustees

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

Ian Redmond
06 February 2025

THE GORILLA ORGANIZATION

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

Opinion

We have audited the financial statements of The Gorilla Organization (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

THE GORILLA ORGANIZATION

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

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

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

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

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

Use of our report

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



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

15 Westferry Circus
Canary Wharf
London E14 4HD

Date: 14 February 2025

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

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

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

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

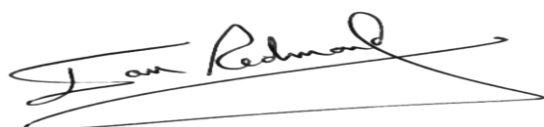
The notes on pages 17 to 26 form part of these financial statements

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

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

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

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



Ian Redmond

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

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

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

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

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

1. ACCOUNTING POLICIES

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

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Practice as it applies from 1 January 2019.

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

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

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

b) Preparation of the accounts on a going concern basis

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

c) Income

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

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

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

d) Donated goods and services

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

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

1. ACCOUNTING POLICIES (CONTINUED)

e) Interest receivable

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

f) Fund accounting

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

g) Expenditure

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

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

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

h) Allocation of support costs

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

i) Operating leases

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

j) Tangible fixed assets

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

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

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

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

k) Investments

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

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

1. ACCOUNTING POLICIES (CONTINUED)

l) Stock

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

m) Foreign exchange

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

n) Pension costs

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

o) Tax

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

2. INCOME FROM DONATIONS AND LEGACIES

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

3. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES

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

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

4. EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

5. GOVERNANCE COSTS

(Included in Support Costs – see note 7)

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

6. NET INCOME / (EXPENDITURE) FOR THE YEAR

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

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

7. ANALYSIS OF EXPENDITURE

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

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

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

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

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

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

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

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

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

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

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

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

9. TANGIBLE FIXED ASSETS

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

10. INVESTMENTS

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

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

11. DEBTORS

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

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

Movement on deferred income:	
Balance at 1 January 2023	38,000
Amount released to income	(22,000)
Amount deferred in year	-
Balance at 31 December 2023	<u>16,000</u>

13. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

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

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

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

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

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

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

14. Analysis of Net Assets

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

15. FINANCIAL COMMITMENTS

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

16.. FINANCIAL INSTRUMENTS

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

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

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

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