

**Company no. 05988371**

**Charity registration no. 1117131**

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

**Report and Financial Statements**  
**For the year ended 31 December 2024**



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

## Report of the trustees for the year ended 31 December 2024

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

### Chairman's Report

Dear Friends and Supporters,

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

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

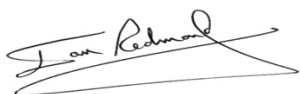
We were also proud to invest in our infrastructure: both our Ugandan and Congolese field offices received much-needed new 4x4 vehicles to ensure staff could access remote project sites and carry out their vital conservation work safely and efficiently. These practical upgrades made a real difference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

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

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

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

With gratitude and determination,



Ian Redmond OBE  
Chairman, The Gorilla Organization

# THE GORILLA ORGANIZATION

## Report of the trustees for the year ended 31 December 2024

### Our Purposes and Activities

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

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

### Our Roots

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

### Our Vision and Goals

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

### Our Community Partnerships

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

### Our Strategic Priorities

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

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

# **THE GORILLA ORGANIZATION**

## **Report of the trustees for the year ended 31 December 2024**

### **Our Achievements and Performance**

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

### **Uganda Programmes**

#### **Children for Sustainable Conservation (CSC)**

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

#### **Rubugiri and Mgahinga Reformed Poachers**

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

#### **Queen Bee Raising Centre & Bee–Elephant Fence**

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

#### **Support for Batwa Communities**

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

#### **Community Water and Sanitation Project**

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

#### **Tree Planting and Climate Resilience**

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

#### **Kisoro District Farmers Association**

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

### **Democratic Republic of Congo (DRC) Programmes**

#### **Gorilla Protection in Conflict Zones**

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

#### **Camera Trap Success in Walikale**

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

# **THE GORILLA ORGANIZATION**

## **Report of the trustees for the year ended 31 December 2024**

### **Reforestation in Kalehe Territory**

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

### **Indigenous Rights & Livelihoods – Ngwenda Camp**

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

### **Cross-Cutting and Strategic Developments**

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

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

### **International Collaboration, Education and Awareness Raising**

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

### **Challenges**

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

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

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

### **Financial and Governance Notes**

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

### **Activities Conclusion**

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

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

## THE GORILLA ORGANIZATION

### Report of the trustees for the year ended 31 December 2024

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

#### Our Impact



#### Our Impact on UN Sustainable Development Goals 2030

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

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

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

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

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

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

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

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

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

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

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

# **THE GORILLA ORGANIZATION**

## **Report of the trustees for the year ended 31 December 2024**

### **Fundraising Statement**

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

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

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

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

### **Investment Powers and Policy**

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

### **Financial review**

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



## **THE GORILLA ORGANIZATION**

### **Report of the trustees for the year ended 31 December 2024**

#### **Investment powers and policy**

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

#### **Reserves policy**

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

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

#### **Going Concern**

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

#### **Plans for Future Periods**

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

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

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

# **THE GORILLA ORGANIZATION**

## **Report of the trustees for the year ended 31 December 2024**

### **Reference and administrative details**

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

### **Directors and trustees**

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

The trustees serving were as follows:

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

Secretary and Chief Executive Officer - J Miller

# **THE GORILLA ORGANIZATION**

## **Report of the trustees for the year ended 31 December 2024**

### **Structure, governance and management**

#### **Governing Document**

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

#### **Appointment of Trustees**

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

#### **Trustee Induction and Training**

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

#### **Organisation**

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

#### **Related Parties**

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

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

# **THE GORILLA ORGANIZATION**

## **Report of the trustees for the year ended 31 December 2024**

### **Risk Management**

The trustees have a risk strategy comprising:

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

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

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

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

### **Statement of Trustees' Responsibilities**

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

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

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

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

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

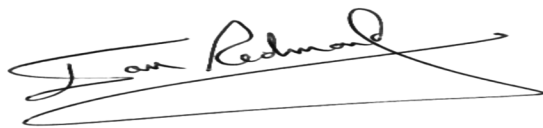
**THE GORILLA ORGANIZATION**  
**Report of the trustees for the year ended 31 December 2024**

**Statement as to Disclosure to our Auditors**

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

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

**By order of the board of trustees**

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

Ian Redmond  
29<sup>th</sup> September 2025

# **THE GORILLA ORGANIZATION**

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

### **Opinion**

We have audited the financial statements of The Gorilla Organization (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

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

## **THE GORILLA ORGANIZATION**

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

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

#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

## THE GORILLA ORGANIZATION

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

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

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

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

#### Use of our report

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



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

15 Westferry Circus  
Canary Wharf  
London E14 4HD

Date: 29 September 2025

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



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

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

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

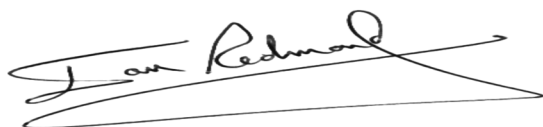
The notes on pages 18 to 27 form part of these financial statements

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

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

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

Approved and authorised for issue by the trustees on 29<sup>th</sup> September 2025.



**Ian Redmond**

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

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

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

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

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

**1. ACCOUNTING POLICIES**

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

**a) Basis of preparation**

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

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

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

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

**b) Preparation of the accounts on a going concern basis**

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

**c) Income**

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

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

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

**d) Donated goods and services**

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

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

**1. ACCOUNTING POLICIES (CONTINUED)**

e) Interest receivable

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

f) Fund accounting

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

g) Expenditure

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

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

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

h) Allocation of support costs

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

i) Operating leases

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

j) Tangible fixed assets

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

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

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

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

k) Investments

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

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

**1. ACCOUNTING POLICIES (CONTINUED)**

**l) Stock**

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

**m) Foreign exchange**

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

**n) Pension costs**

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

**o) Tax**

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

**2. INCOME FROM DONATIONS AND LEGACIES**

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

**3. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES**

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

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

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

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

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

**5. GOVERNANCE COSTS**

(Included in Support Costs – see note 7)

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

**6. NET INCOME / (EXPENDITURE) FOR THE YEAR**

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

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

**7. ANALYSIS OF EXPENDITURE**

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

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



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

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

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

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

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

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

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

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

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

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

**9. TANGIBLE FIXED ASSETS**

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

**10. INVESTMENTS**

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

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

**11. DEBTORS**

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

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

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

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

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

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

**13. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS**

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

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

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

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

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

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

**14. Analysis of Net Assets**

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

**15. FINANCIAL COMMITMENTS**

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

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

**16. FINANCIAL INSTRUMENTS**

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

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

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

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