



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From **1 April 2022** To **31 March 2023**

**Charity name: Orangutan Land Trust**

**Charity registration number: 1131878**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>ORANGUTAN LAND TRUST SUPPORTS EFFORTS TO PROVIDE SUSTAINABLE SOLUTIONS FOR THE LONG TERM SURVIVAL OF THE ORANGUTAN IN THE WILD BY ENSURING SAFE AREAS OF FOREST FOR THEIR CONTINUED EXISTENCE.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Makes Grants To Individuals Makes Grants To Organisations Provides Human Resources Provides Buildings/facilities/open Space Provides Services</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Yes</b>

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>Regular support from our volunteers in the area of outreach, education and communications.</b>

Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The charity continued to raise awareness about the conservation of the orangutan and its habitat through social media, webinars, traditional media and engagement with stakeholders. The charity engaged in platforms to drive the sustainability of palm oil in order to fight deforestation and protect biodiversity. The charity also supported on the ground activities related to orangutan habitat protection and restoration including fire-fighting and fire-prevention. The charity supported conservation-based scientific studies as well as community engagement in orangutan habitat areas. The charity supported the rescue and translocation of at-risk orangutans, and the establishment of a rescue centre.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Members of the public, partner NGOs and corporate supporters (partners in the One Percent for the Planet platform).</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>Cost of living crisis is impacting the ability of the charity to raise money from the public.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Memorandum and Articles of Association</b>
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Trustees jointly elect new trustees.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Orangutan Land Trust
Other name the charity uses	
Registered charity number	1131878
Charity's principal address	1 Park Farm Drakelow DE15 9TY

### **Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr David Chivers	Chair		
2	Judith Murdoch			
3	Thijs Pasmans			
4	Lone Droscher Nielsen			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

Michelle Desilets
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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	David J. Chivers, MA, PhD, ScD (Cantab), FLS, FZS	
Position (eg Secretary, Chair, etc)	CHAIR	
Date	18.04.2024	

Orangutan Land Trust		Charity No	1131878		
		Company No	6900709		
Annual accounts for the period					
Period start date	01/04/2022	To	Period end date	31/03/2023	

## Section A Statement of financial activities (including summary income and expenditure account)

### Recommended categories by activity

#### Income (Note 3)

##### Income and endowments from:

Donations and legacies  
Charitable activities  
Other trading activities  
Investments  
Separate material item of income  
Other

##### **Total**

#### Expenditure (Notes 6)

##### Expenditure on:

Raising funds  
Charitable activities  
Separate material expense item  
Other

##### **Total**

#### Net income/(expenditure) before tax for the

Tax payable

#### Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure) Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use  
Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

Guidance Note

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	53,952	26,706	-	80,658	42,868
S02	-	-	-	-	-
S03	-	-	-	-	-
S04	-	-	-	-	-
S05	-	-	-	-	-
S06	-	-	-	-	10,200
S07	53,952	26,706	-	80,658	53,068
S08	18,399	-	-	18,399	18,399
S09	30,856	26,449	-	57,305	21,678
S10	-	-	-	-	-
S11	503	244	-	747	1,819
S12	49,758	26,693	-	76,451	41,896
S13	4,194	13	-	4,207	11,172
S14	-	-	-	-	-
S15	4,194	13	-	4,207	11,172
S16	-	-	-	-	-
S17	4,194	13	-	4,207	11,172
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	-	-	-	-	-
S21	-	-	-	-	-
S22	4,194	13	-	4,207	11,172
S23	34,224	-	-	34,224	23,052
S24	38,418	13	-	38,431	34,224

## Section B

## Balance sheet

	Guidance Note		Unrestricted funds	Restricted income funds	Total this year	Total last year
			£	£	£	£
			F01	F02	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	-	-	-	-	-
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	51,338	13	51,351	44,069	
<b>Total current assets</b>	B10	51,338	13	51,351	44,069	
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	13,164	-	13,164	9,844	
<b>Net current assets/(liabilities)</b>	B12	38,174	-	38,174	34,225	
<b>Total assets less current liabilities</b>	B13	38,174	-	38,174	34,225	
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	
<b>Provisions for liabilities</b>	B15	-	-	-	-	
<b>Total net assets or liabilities</b>	B16	38,174	-	38,174	34,225	
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	
Restricted income funds (Note 27)	B18	38,418	13	38,431	-	
Unrestricted funds	B19	-	-	-	34,225	
Revaluation reserve	B20	-	-	-	-	
Fair value reserve	B21	-	-	-	-	
<b>Total funds</b>	B22	38,418	13	38,431	34,225	

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
David J. Chivers, MA, PhD, ScD (Cantab), FLS, FZS	18.04.2024

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
David J. Chivers, MA, PhD, ScD (Cantab), FLS, FZS	18.04.2024
Print name	

# Note 1 Basis of preparation

This section should be completed by all charities.

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with\*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with\*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

## 1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

## 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes\*

✓

\* -Tick as appropriate

No\*

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

## Note 2

## 2.2 INCOME

## Recognition of income

These are included in the Statement of Financial

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

## Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

## Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SOR

Yes*	No*	N/a*
✓		

## Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met

Yes*	No*	N/a*
✓		

## Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓		

## Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless th

Yes*	No*	N/a*
		✓

## Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

## Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
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	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the b			✓
		Yes*	No*	23052
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
		Yes*	No*	N/a*
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
		Yes*	No*	N/a*
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
		Yes*	No*	N/a*
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
		Yes*	No*	N/a*
<b>Support costs</b>	The charity has incurred expenditure on support costs.	✓		
		Yes*	No*	N/a*
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
		Yes*	No*	N/a*
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
		Yes*	No*	N/a*
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
		Yes*	No*	N/a*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
		Yes*	No*	N/a*
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
		Yes*	No*	N/a*
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓
		Yes*	No*	N/a*
<b>2.3 EXPENDITURE</b>		Yes*	No*	N/a*
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		

<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their	Yes*	No*	N/a*
		✓		
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		✓		
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		✓		
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
				✓
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
				✓
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		✓		

## 2.4 ASSETS

<b>Tangible fixed assets for</b>	These are capitalised if they can be used for more than one year. They are valued at cost.	Yes*	No*	N/a*
				✓
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 14.	Yes*	No*	N/a*
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 14.			✓
	They are valued at cost.	Yes*	No*	N/a*
				✓

<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value c	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be	Yes*	No*	N/a*
				✓
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investmen	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>				

Note 3  
Income

Analysis of income		Unrestricted funds	Restricted Income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	53,952	26,706	-	80,658	42,868
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	10,200
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>53,952</b>	<b>26,706</b>	<b>-</b>	<b>80,658</b>	<b>53,068</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>53,952</b>	<b>26,706</b>	<b>-</b>	<b>80,658</b>	<b>53,068</b>
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)		N/A				
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.		N/A				
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.		N/A				
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)		N/A				
This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).		N/A				
Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).		N/A				

Note 4	Analysis of receipts of government grants	31/03/2023
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	Description	This year £
CJRS	COVID Government Grant	-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
CJRS	COVID Government Grant	10,200
Government grant 2		-
Government grant 3		-
Other		-
	Total	10,200

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

## Note 6

## Expenditure

		31/03/2023			31/03/2022		
Analysis		Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
<b>Expenditure on raising funds:</b>		£			£		
Incurred seeking donations		12,266	-	12,266	12,266	-	12,266
Incurred seeking legacies		-	-	-	-	-	-
Incurred seeking grants		-	-	-	-	-	-
Operating membership schemes and social lotteries		-	-	-	-	-	-
Staging fundraising events		-	-	-	-	-	-
Advertising, marketing, direct mail and publicity		6,133	-	6,133	6,133	-	6,133
Start up costs incurred in generating new source of future income		-	-	-	-	-	-
Database development costs		-	-	-	-	-	-
Admin and Management		-	-	-	-	-	-
<b>Total expenditure on raising funds</b>		<b>18,399</b>	<b>-</b>	<b>18,399</b>	<b>18,399</b>	<b>-</b>	<b>18,399</b>
<b>Expenditure on charitable activities:</b>							
Management		7,377	244	7,621	8,031	-	8,031
Conservation work		23,982	26,449	50,431	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>		<b>31,359</b>	<b>26,693</b>	<b>58,052</b>	<b>8,031</b>	<b>-</b>	<b>8,031</b>
<b>item of expense</b>							
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>							
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total other expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>		<b>49,758</b>	<b>26,693</b>	<b>76,451</b>	<b>26,430</b>	<b>-</b>	<b>26,430</b>

## Other information:

## Analysis of expenditure on charitable activities

		31/03/2023			31/03/2022		
Activity or programme		Activities undertaken directly	Grant funding of activities	Total this year	Activities undertaken directly	Grant funding of activities	Total last year
		£	£	£	£	£	£
Travel		-	-	-	-	26	26
Support Costs		-	-	-	-	601	601
Conservation Work		50,431	-	50,431	13,020	-	13,020
Fire Fund		-	-	-	-	-	-
<b>Total</b>		<b>50,431</b>	<b>-</b>	<b>50,431</b>	<b>13,020</b>	<b>627</b>	<b>13,647</b>

Section C	Notes to the accounts	(cont)
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**Note 9**                      **Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**31/03/2023**

Support cost	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	747	-	-	-	747	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	747	-	-	-	747	

**31/03/2022**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	1,819	-	-	-	1,819	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	1,819	-	-	-	1,819	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

**Note 10**                      **Details of certain types of expenditure**

31/03/2023      31/03/2022

**Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
-	-
-	-
-	-
477	598

## Note 11 Paid employees

*Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)*

### 11.1 Staff Costs

	31/03/2023 £	31/03/2022 £
Salaries and wages	24,000	24,000
Social security costs	-	-
Pension costs (defined contribution scheme)	532	532
Other employee benefits	-	-
<b>Total staff costs</b>	<b>24,532</b>	<b>24,532</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A
-----

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A
-----

*Please give details of the number of employees*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band		31/03/2023	31/03/2022
£60,000 to £69,999		-	-
£70,000 to £79,999		-	-
£80,000 to £89,999		-	-
£90,000 to £99,999		-	-
£100,000 to £109,999		-	-

Please provide the total

31/03/2023	31/03/2022
£	£
-	-

### 11.2 Average head count in the year

The parts of the charity in which the employees work

	31/03/2023	31/03/2022
	Number	Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
<b>Total</b>	<b>1</b>	<b>1</b>

### 11.3 Ex-gratia payments to employees and others (excluding trustees) ex-gratia payment is

Please explain the nature of the payment

This year		
Last year		

Please state the legal authority or reason for making the payment

This year		
Last year		

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

#### 11.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

**Note 13**                      **Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**This year:**

**13.1 Analysis of grants paid**  
(included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Borneo Foundation	6,500.00	-	-	6,500.00
Borneo Nature Foundation	5,000.00	-	-	5,000.00
Dr V Schreer	-	4,281.00	-	4,281.00
Paul Thung	-	4,066.00	-	4,066.00
Pongo Alliance	452.64	-	-	452.64
Yasasan Tambuhak	-	18,102.00	-	18,102.00
Jaringanaksi	-	12,029.00	-	12,029.00
<b>Total</b>	<b>11,953</b>	<b>38,478</b>	<b>-</b>	<b>50,431</b>

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**Last year:**

**13.3 Analysis of grants paid**  
(included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Borneo Foundation	8,000.00	-	-	8,000.00
Jaringanaksi	-	5,020.00	-	5,020
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>8,000</b>	<b>5,020</b>	<b>-</b>	<b>13,020</b>

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 20**                      **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	600	600	-	-
Taxation and social security	3,812	3,651	-	-
Other creditors	8,752	5,502	-	-
<b>Total</b>	<b>13,164</b>	<b>9,753</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

31/03/2023	31/03/2022
N/A	0

***Movement in deferred income account***

	31/03/2023 £	31/03/2022 £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

**Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

31/03/2023 £	31/03/2022 £
-	-
-	-
51,277	43,754
318	315
51,595	44,069

**Section C**
**Notes to the accounts**
**(cont)**
**Note 25 Fair value of assets and liabilities**
**31/03/2023**
**31/03/2022**

	<b>This year</b>	<b>Last year</b>
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that	N/A	N/A
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A	N/A

**Note 26 Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the*

	<b>31/03/2023</b>	<b>31/03/2022</b>
Please provide details of the nature of the event	None to Report	None to Report
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	N/A	N/A

## Section C

### Note 27 funds Charity

#### 27.1 Details of material funds held and movements during the CURRENT reporting period

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Wildlife Impact	R	Charitable Activities	-	26,706	26,693	-	-	13
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
			-	26,706	26,693	-	-	13

Fund balances carried forward include assets and liabilities denominated in a foreign currency

✓	✓
---	---

*If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).*

--

## Section C

<b>Note 27</b>	<b>Charity</b>
<b>funds</b>	

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below

**\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds**

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<i>Other funds (balancing figure)</i>	N/a	N/a	-	-	-	-	-	-
sheet			-	-	-	-	-	-

Note 28

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box o

28.1 Trustee

31.03.2023

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee		Legal authority (eg order, governing document)	Amounts paid or benefit value				
			Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
			£	£	£	£	0
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
			-	-	-	-	-
0							

Please give details of why remuneration or other employment benefits were paid.

--	--	--	--	--

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

--	--	--	--	--

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

--	--	--	--	--

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

--	--	--	--	--

31/03/2022

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

--

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

--

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

--

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

--

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, pleas

No trustee expenses have been incurred (True or False)

--

Type of expenses reimbursed	31/03/2023	31/03/2022
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true'

31/03/2023

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

31/03/2022

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)
<b>Note 29</b>	<b>Additional Disclosures</b>	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		



Section A

Independent Examiner's Report

**Report to the trustees**

Charity Name:  
Orangutan Land Trust

**On accounts for the year  
ended**

31.03.2023

**Charity no  
(if any)**

1131878

**Set out on pages**

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31.03.2023.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

*amkelly*

**Date:**

18.04.2024

**Name:**

ANN-MARIE KELLY

**Relevant professional  
qualification(s) or body  
(if any):**

MICB

**Address:**

The Keep, Creech Castle, Taunton. Somerset. TA1 2DX


**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

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