

REGISTERED COMPANY NUMBER: 07338954 (England and Wales)
REGISTERED CHARITY NUMBER: 1138538

ORANGUTAN APPEAL UK
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2022

HPCA Limited
Chartered Accountants
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

ORANGUTAN APPEAL UK

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for the year ended 30th November 2022

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ORANGUTAN APPEAL UK
REPORT OF THE TRUSTEES
for the year ended 30th November 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102) 'Accounting and Reporting by Charities' issued in January 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07338954 (England and Wales)

Registered Charity number

1138538

Registered office

New Forest Estate Offices
Lyndurst Road
Brockenhurst
Hampshire
SO42 7RL

Trustees

J Potgeiter Director
Ms D Parkin Groom (resigned 30.5.22)
H E Holman Actor and Author
Ms S F Gordon Community Learning Tutor

Independent Examiner

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ORANGUTAN APPEAL UK
REPORT OF THE TRUSTEES
for the year ended 30th November 2022

Charitable Objects

For the benefit of the public to promote the preservation of the wild Bornean Orangutan in their natural habitat, to promote their long-term welfare and to protect them from extinction worldwide. To advance the education of the public in the study, preservation and protection of the wild orangutan population in Borneo.

Charitable Aim

Orangutan Appeal UK works tirelessly to help the critically endangered orangutan. We are dedicated to the provision of a sustainable future for the species through orangutan rehabilitation and conservation of their rainforest habitat and by raising awareness of the plight of this great ape across the world. Specific needs are identified, and taken on as projects. Each project is funded and managed by Orangutan Appeal UK with goods, services and labour sourced locally wherever possible.

Orangutan Appeal UK work in partnership with the Sabah Government in Malaysia and we are proud to be the first Non-Government Organisation (NGO) to have been partnered with them.

Ensuring our work delivers our aims

Our trustees and staff identify projects that will offer the maximum benefit to orangutan conservation. These projects primary focus is the Sepilok Orangutan Rehabilitation Centre, Sabah, Malaysia (Sepilok), projects outside of Sepilok are considered for funding if conservational benefit can be demonstrated. Each project is assessed on its merit and charitable funds assigned on the basis of impact.

Introduction

In the face of unprecedented challenges brought about by the global pandemic as well as the retirement of our founder in November 2021, our steadfast commitment to the conservation of the critically endangered orangutan remains resolute. We have responded with resilience, adapting our approaches and implementing new processes that have proven beneficial to our administrative operations.

The transition to online work has necessitated fewer in-person meetings, presenting a unique set of challenges. Additionally, travel restrictions and local lockdowns compelled us to temporarily suspend certain projects in Borneo. Nevertheless, the reopening of Malaysia's borders in May 2022, coupled with the easing of restrictions, has reinvigorated our efforts. We are now able to resume and advance previous initiatives, reestablishing connections in Sabah.

Although international visitor numbers to Sepilok Orangutan Rehabilitation Centre are gradually increasing, they remain approximately 70% lower compared to 2019, significantly affecting our adoption programme revenue and overall income, as well as our ability to educate the public on the plight of the orangutan. However, we remain optimistic that visitor numbers will steadily recover, and we anticipate a return to pre-pandemic levels in the not-too-distant future.

Our trustee accounts reflect the determination and perseverance of our team during this demanding period. They demonstrate our unwavering dedication to the cause, as we continue to navigate the changing landscape and work towards safeguarding the future of the orangutan population. Despite the obstacles encountered, we remain steadfast in our commitment to preserving this iconic species and ensuring its long-term survival.

How our activities deliver benefit

Charitable benefit is delivered as a result of our project expenditure. Projects that have been invested in the period covered by this document are detailed below.

Sepilok Orangutan Rehabilitation Centre £50,765

Orangutan Appeal UK indirectly employ, and pay the wages of, twelve members of staff at the Sepilok Orangutan Rehabilitation centre in Sabah, Borneo. These include veterinary nurse, Ibritinah, team supervisor Lineker, eight orangutan carers and rangers, as well as the latest additions to the team of wildlife veterinarian, Dr Yohind and Manager Mark.

ORANGUTAN APPEAL UK

REPORT OF THE TRUSTEES **for the year ended 30th November 2022**

Our care staff's dedication, expertise, and compassionate approach are essential for the successful rehabilitation and eventual release of orphaned and displaced orangutans back into the wild. They are responsible for guiding the orangutans at Sepilok through their rehabilitation, providing full time care for the babies and very young orangutans at the indoor nursery, and supplementary feeding and enrichment for the older orangutans at the outdoor nursery, as they progress towards their eventual release in to the wild. These releases are supported by our team, gradually exposing the orangutans to more time in the wild as they gain experience in the essential skills they need to survive, such as nest building and foraging.

In between the periods of lockdowns and easing of local restrictions, Sepilok has been open to local visitors. During this time, our supervisor Lineker, took on the part-time role of Liaison Officer, actively engaging with visitors and imparting his first-hand knowledge about orangutans, as well as highlighting the vital work carried out at the Centre. This was in addition to his normal daily duties at the outdoor nursery and in the reserve, supporting the adolescent orangutans through their final stages of rehabilitation.

With visitor numbers slowly increasing, in October 2022, we made the decision, in consultation with Sabah Wildlife Department, to employ a Manager at Sepilok. Mark assumes the role of Liaison Officer, working alongside us to coordinate our projects in Sabah and actively contribute to the development of our local education and outreach initiatives.

Raising local awareness about the challenges faced by orangutans is crucial for their survival. By educating school children and the local community, we can foster empathy and understanding, encouraging individuals to take action and support conservation efforts. We have begun working alongside other local wildlife conservation organisations and NGOs to pool our resources, deliver a consistent conservation message and reach larger audiences.

Wildlife Rescue Unit £20,650

Our support for the Wildlife Rescue Unit (WRU) continues as part of our commitment made to the Chief Minister of Sabah in 2018 to contribute RMI million on supporting their crucial work in protecting wildlife in Sabah including the orangutan. The unit was established in 2010 in response to the increasing need to rescue and translocate injured or displaced wild animals in Sabah. Since its inception the WRU have assisted over 3,000 animals, including orangutans, elephants, proboscis monkeys, macaques, birds, sun bears, clouded leopards, sea turtles and crocodiles.

Our contributions have helped towards the funding of 12 dedicated wildlife rangers and the ongoing maintenance and repairs of the specially modified off-road rescue vehicles, which we donated to the unit in 2019. This expenditure shows in our 2019 accounts as part of the allowance made in that year's spending. There is an ongoing commitment to fund this project by a further £24,078, which is included in the original pledge which will be used to support the WRU over the coming months.

WRU Wildlife Veterinarian £12,730

We are excited to welcome Dr Yohind to our team as a highly skilled wildlife veterinarian, who for the first year of working with us has been employed with the Wildlife Rescue Unit. He has undertaken vital work with the WRU working with a variety of species native to Borneo including elephants, pangolins, turtles as well as orangutans. His work also includes providing veterinary assistance and husbandry with other conservation partners in Sabah, including the collaring of elephants, dealing with human-wildlife conflicts and translocations. He also participates in public awareness programmes and assists closely in the orangutan rehabilitation programme at Sepilok, working alongside the Centre's head vet.

Regrow Borneo £11,160

Regrow Borneo is the first UK-university based project of its kind, led by researchers from Cardiff University, Danau Girang Field Centre and KOPEL Bhd, based in the Lower Kinabatangan, Sabah, Borneo. This reforestation project combines scientific expertise, local knowledge and community involvement to restore degraded areas of rainforest, enhance biodiversity, promote ecosystem resilience and establish crucial wildlife corridors, supporting both livelihoods and the environment.

Following a visit to the project site, we observed the exceptional dedication and commitment of the team, as well as the significant positive impact on degraded land, transforming it into flourishing wildlife havens once again. Based on this firsthand experience, the decision was made to continue providing funding the project.

ORANGUTAN APPEAL UK

REPORT OF THE TRUSTEES **for the year ended 30th November 2022**

Borneo Nature Foundation £10,050

We have agreed to continue our funding of Borneo Nature Foundation's fire-fighting team in the peatlands of Central Kalimantan, Borneo. The teams work tirelessly to prevent wild fires devastating the area and killing the existing wildlife population, which include one of the remaining strongholds of the Bornean orangutan. The work being carried out to reduce the damage caused by the outbreak of wildfires is paramount to the orangutans' survival in this area. It has been a better than average year for wildfires with fewer reported, but this is only a temporary respite as part of the natural El Niño cycle. Our funding is supporting tree planting initiatives, and peatland restoration using small wooden dams to rewet the forest floor. The trees are grown in community supported nurseries providing employment for many local people. The combination of firefighting, peatland restoration and tree planting is protecting existing habitat and over the longer term will create vital new habitat.

UK Staff Visits £8,436

The re-opening of Malaysia's borders to foreign visitors in May 2022, allowed our Chair, Jacha Potgieter, and Manager, Adrienne Powell, to visit Borneo. These visits enable the charity to actively contribute to conservation efforts whilst fostering strong partnerships with local government and in-situ wildlife conservation organisations. They facilitate the development and implementation of impactful initiatives that support the short and long-term preservation and care of the orangutans in Sabah.

As well as meeting key stakeholders, re-engaging with our team at Sepilok and making new contacts, Jacha and Adrienne were invited to spend two days at Danau Girang Field Centre to observe the work of the Regrow Borneo project.

To further our commitment to public education and engagement, a second shorter visit was conducted later in the year by Trustee, Hugh Holman, who previously served as a voluntary Liaison Officer at Sepilok. The purpose of this visit was to provide training to the dedicated team at Sepilok, empowering them to effectively communicate and educate the visiting public about our vital conservation efforts. He equipped the team with enhanced skills and knowledge, specifically tailored to engage and inform the public. This training was imperative due to international visitors beginning to return to Sepilok following the pandemic.

Future Plans

Due to the restricted access to international travel over the past few years due to the Covid-19 pandemic less money has been invested into projects than we would ideally like resulting in a small surplus being made this year and the retention of a higher than necessary level of funds. As a result of being able to meet with key stakeholders this year our objective of identifying new projects has been very successful. Moving into the next financial year projects have been committed to that will be of huge benefit to the orangutan conservation efforts at Sepilok and beyond.

We have committed to the investment of £250,000 over our next financial year (ending November 2023) in improving the facilities at Sepilok Orangutan Rehabilitation Centre.

We will be expanding our education and community outreach programmes in Sabah, as well as undertaking a full review of our educational marketing and communications, and updates to our online presence. Our commitment to sustainability will see revisions to our current merchandise offerings and printed materials.

In addition to our ongoing commitment to the Regrow Borneo project we will also be committing funds to the Diana Ramirez Memorial Fund to empower aspiring researchers and by financing a Malaysian student to pursue a full-time, two-year MSc research degree at University Malaysia Sabah with the research to be conducted under the supervision of the Danau Girang Field Centre. Furthermore, we are pleased to expand our impact on education and outreach within local schools by supporting the HONOR Education Project.

As well as these new endeavours our focus will remain on our core objectives, and we will continue to fund our existing projects including our fantastic team at Sepilok.

ORANGUTAN APPEAL UK

REPORT OF THE TRUSTEES **for the year ended 30th November 2022**

Management Structure and Trustee Recruitment

All three of our trustees are familiar with the practical work of the charity as all have been involved with Orangutan Appeal UK in some capacity for many years. The trustees hold regular meetings to make collective decisions and are kept informed by the charities staff of any issues that need addressing. All trustees are aware of their responsibilities and have access to the necessary resources. The trustees are aware of and involved in the discussion of;

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- The charity's future plans and objectives.

No new trustees have been recruited in the current financial year.

Financial Review

During the year to 30 November 2022 the total gross income was £226,245, with costs of generating voluntary income of £40,492 resulting in a gross surplus of £185,753. This is lower than in the previous year due mainly to the decline in visitors to Sepilok Orangutan Rehabilitation Centre, reducing our ability to connect with new supporters.

Despite this, the adoption programme has continued to provide the Appeal with income of £92,690 during this period which, in conjunction with the generous donations and grants from our supporters, enables us to continue our support of our projects. We received gifts in wills totalling £31,546.

Orangutan Appeal UK continues to have a reserve policy of £50,000.

Orangutan Appeal UK identifies specific areas of need and adopts them as projects. Total costs incurred by projects for the year was £93,141. This is an increase on the previous year however is still below our desired level of investment in our projects. With the plans in place to increase project expenditure over the coming year this will increase substantially.

The charity does not have any bank loans or debts.

Approved by order of the board of trustees on 25th May 2023 and signed on its behalf by:

J Potgeiter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ORANGUTAN APPEAL UK**

Independent examiner's report to the trustees of Orangutan Appeal UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Lance Redman FCA FCCA

HPCA Limited
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GU24 0ER

25th July 2023

ORANGUTAN APPEAL UK

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30th November 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		217,779	271,105
Other trading activities	2	7,513	8,254
Investment income	3	953	1,610
Other income	4	-	3,645
Total		<u>226,245</u>	<u>284,614</u>
 EXPENDITURE ON			
Raising funds		40,492	38,676
Charitable activities			
Project costs		93,141	59,860
Office support & other costs		<u>83,792</u>	<u>88,950</u>
Total		<u>217,425</u>	<u>187,486</u>
 NET INCOME		8,820	97,128
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>721,950</u>	<u>624,822</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>730,770</u></u>	<u><u>721,950</u></u>

The notes form part of these financial statements

ORANGUTAN APPEAL UK

BALANCE SHEET
30th November 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	11	69	455
CURRENT ASSETS			
Debtors	12	4,373	9,835
Cash at bank and in hand	13	<u>755,495</u>	<u>761,536</u>
		759,868	771,371
CREDITORS			
Amounts falling due within one year	14	(29,167)	(49,876)
NET CURRENT ASSETS		<u>730,701</u>	<u>721,495</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		730,770	721,950
NET ASSETS		<u>730,770</u>	<u>721,950</u>
FUNDS	15		
Unrestricted funds		<u>730,770</u>	<u>721,950</u>
TOTAL FUNDS		<u>730,770</u>	<u>721,950</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

ORANGUTAN APPEAL UK

BALANCE SHEET - continued
30th November 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25th July 2023 and were signed on its behalf by:

J Potgeiter - Trustee

The notes form part of these financial statements

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 30th November 2022**

I. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Fixed assets acquired in Malaysia and Indonesia from funding provided by the Appeal are not capitalised; instead these are treated as support costs.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30th November 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Calendars	4,971	5,721
DVD's, materials and other merchandise	<u>2,542</u>	<u>2,533</u>
	<u>7,513</u>	<u>8,254</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>953</u>	<u>1,610</u>

4. OTHER INCOME

	2022	2021
	£	£
Government grants	<u>-</u>	<u>3,645</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Independent examiners fees	3,660	3,660
Depreciation - owned assets	313	213
Deficit on disposal of fixed assets	<u>73</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Mrs D Parkin, a Trustee of the Charity, received remuneration of £825 (2021: £3,300) for clerical work carried out on behalf of the Appeal during the year ended 30th November 2021.

Mrs S Sheward MBE, a past Trustee of the Charity, received remuneration of £NIL (2021: £27,500) for work carried out on behalf of the Appeal. Also, the charity paid Mrs S Sheward £NIL (2021: £2,500) for the office facilities in her house.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th November 2022 nor for the year ended 30th November 2021.

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30th November 2022**

7. STAFF COSTS

	2022 £	2021 £
Wages and salaries	58,033	50,507
Trustee remuneration	825	30,800
Social security costs	21	1,935
Other pension costs	<u>1,094</u>	<u>885</u>
	<u>59,973</u>	<u>84,127</u>

None of the employees or trustees received employee benefits of more than £60,000.

Average number of employees were 4 (2021: 6) during the year.

Remuneration paid to the Trustee's has been apportioned and 80% of these costs have been included under charitable activities. The other 20% has been included under raising donations and legacies.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	271,105
Other trading activities	8,254
Investment income	1,610
Other income	<u>3,645</u>
Total	<u>284,614</u>
EXPENDITURE ON	
Raising funds	38,676
Charitable activities	
Project costs	59,860
Office support & other costs	<u>88,950</u>
Total	<u>187,486</u>
NET INCOME	97,128
RECONCILIATION OF FUNDS	
Total funds brought forward	624,822
TOTAL FUNDS CARRIED FORWARD	<u>721,950</u>

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30th November 2022**

9. PROJECT COSTS

	2022 £	2021 £
<u>Sepilok Rehabilitation Centre</u>		
Sepilok veterinary and care staff wages	50,765	41,330
Borneo Nature Foundation (BNF)	10,050	5,000
Regrow Borneo	11,160	7,500
Education	-	6,030
WRU Veterinarian	12,730	-
OAUk management visits	8,436	-
	<u>93,141</u>	<u>59,860</u>

10. OFFICE SUPPORT & OTHER COSTS

	2022 £	2021 £
Wages	34,092	57,173
Rent and office costs	11,987	15,031
Insurance	1,634	2,341
Telephone	1,426	1,536
Postage & stationery	4,409	4,063
Travel	132	112
Bank charges	629	3,182
Independent examiner's fees	3,660	3,660
Legal & professional fees	25,376	4,393
Depreciation	387	214
Advertising	60	-
	<u>83,792</u>	<u>91,704</u>

The total of support costs as a proportion of total incoming resources was 37% (2021: 20%).

Remuneration paid to the Trustee's has been apportioned and 80% of these costs have been included within support costs. The other 20% has been within raising donations and legacies.

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30th November 2022**

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st December 2021	2,936	801	6,362	10,099
Disposals	-	-	(150)	(150)
At 30th November 2022	<u>2,936</u>	<u>801</u>	<u>6,212</u>	<u>9,949</u>
DEPRECIATION				
At 1st December 2021	2,905	771	5,968	9,644
Charge for year	8	7	298	313
Eliminated on disposal	-	-	(77)	(77)
At 30th November 2022	<u>2,913</u>	<u>778</u>	<u>6,189</u>	<u>9,880</u>
NET BOOK VALUE				
At 30th November 2022	<u>23</u>	<u>23</u>	<u>23</u>	<u>69</u>
At 30th November 2021	<u>31</u>	<u>30</u>	<u>394</u>	<u>455</u>

Fixed assets acquired in Malaysia and Indonesia from funding provided by the Appeal are not capitalised; instead these are treated as support costs.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Gift aid	2,459	5,979
Other debtors	-	2,500
Prepayments	<u>1,914</u>	<u>1,356</u>
	<u>4,373</u>	<u>9,835</u>

13. CASH AT BANK AND IN HAND

No amount within bank and cash (2021: £350,000) has been allocated for the future purchase of land.

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30th November 2022

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	850	977
Pensions	291	162
Other creditors	23,801	44,512
Accruals	<u>4,225</u>	<u>4,225</u>
	<u>29,167</u>	<u>49,876</u>

15. MOVEMENT IN FUNDS

	At 1.12.21 £	Net movement in funds £	Transfers between funds £	At 30.11.22 £
Unrestricted funds				
General fund	371,950	8,820	350,000	730,770
Land purchase fund	<u>350,000</u>	<u>-</u>	<u>(350,000)</u>	<u>-</u>
	<u>721,950</u>	<u>8,820</u>	<u>-</u>	<u>730,770</u>
TOTAL FUNDS	<u>721,950</u>	<u>8,820</u>	<u>-</u>	<u>730,770</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,245	(217,425)	8,820
	<u>226,245</u>	<u>(217,425)</u>	<u>8,820</u>
TOTAL FUNDS	<u>226,245</u>	<u>(217,425)</u>	<u>8,820</u>

Comparatives for movement in funds

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	274,822	97,128	371,950
Land purchase fund	<u>350,000</u>	<u>-</u>	<u>350,000</u>
	<u>624,822</u>	<u>97,128</u>	<u>721,950</u>
TOTAL FUNDS	<u>624,822</u>	<u>97,128</u>	<u>721,950</u>

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30th November 2022

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	284,614	(187,486)	97,128
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>284,614</u>	<u>(187,486)</u>	<u>97,128</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th November 2022, other than those detailed in note 6.

ORANGUTAN APPEAL UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30th November 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	83,974	103,164
Gift aid	9,569	17,863
Legacies	31,546	40,302
Adoptions income	<u>92,690</u>	<u>109,776</u>
	217,779	271,105
Other trading activities		
Calendars	4,971	5,721
DVD's, materials and other merchandise	<u>2,542</u>	<u>2,533</u>
	7,513	8,254
Investment income		
Deposit account interest	953	1,610
Other income		
Government grants	<u>-</u>	<u>3,645</u>
Total incoming resources	226,245	284,614
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries 20%	660	6,160
Trustees' social security 20%	-	183
Adoption wages (40%)	24,208	20,203
Employer's NI	14	409
Adoption postage and materials	<u>15,610</u>	<u>11,721</u>
	40,492	38,676
Charitable activities		
Trustees' salaries 80%	165	24,640
Trustees' social security 80%	-	730
Wages	32,812	30,304
Employer's NI	21	613
Pensions	1,094	885
Insurance	1,634	2,341
Telephone	1,426	1,536
Carried forward	37,152	61,049

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ORANGUTAN APPEAL UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES **for the year ended 30th November 2022**

	2022 £	2021 £
Charitable activities		
Brought forward	37,152	61,049
Postage and stationery	4,409	4,063
Advertising	60	-
Travel	132	112
Rent and office expenditure	11,987	15,031
Sepilok Rehabilitation Centre	50,765	41,330
Borneo Nature Foundation (BNF)	10,050	5,000
Regrow Borneo	11,160	7,500
Education	-	6,030
WRU Veterinarian	12,730	-
OAUK management visit	8,436	-
	<u>146,881</u>	<u>140,115</u>
Support costs		
Management		
Foreign exchange gain	-	(2,754)
Finance		
Bank charges	629	3,182
Other		
Plant and machinery	8	10
Fixtures and fittings	8	10
Computer equipment	298	194
Loss on sale of tangible fixed assets	73	-
	<u>387</u>	<u>214</u>
Governance costs		
Independent examiner's fees	3,660	3,660
Legal and professional fees	25,376	4,393
	<u>29,036</u>	<u>8,053</u>
Total resources expended	<u>217,425</u>	<u>187,486</u>
Net income	<u>8,820</u>	<u>97,128</u>

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