

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

**ORANGUTAN APPEAL UK**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2023**

Shaw Gibbs Limited  
Wey Court West  
Union Road  
Farnham  
Surrey  
GU9 7PT

# **ORANGUTAN APPEAL UK**

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**REPORT OF THE TRUSTEES**  
**for the year ended 30 November 2023**

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 2023. 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  
Lyndhurst Road  
Brockenhurst  
Hampshire  
SO42 7RL

**Trustees**

J Potgieter Director  
H E Holman Actor and Author  
Ms S F Gordon Community Learning Tutor

**Independent Examiner**

Shaw Gibbs Limited  
Wey Court West  
Union Road  
Farnham  
Surrey  
GU9 7PT

**REPORT OF THE TRUSTEES**  
**for the year ended 30 November 2023**

**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**

The trustees of Orangutan Appeal UK are pleased to present their annual report together with the financial statements for the year ended 30th November 2023. This report provides an overview of the activities and achievements of the charity during the past year, as well as the financial performance and position at year-end.

During the past year, our charity has continued to navigate financial challenges stemming from the pandemic and a fluctuating global economy. Despite these hurdles, we have seen positive developments, most notably a 41% increase in our income through our adoptions programme compared to the previous financial year. However, this remains 30% lower than pre-pandemic levels. This increase can be largely attributed to the recovery in foreign visitor numbers to Sepilok Orangutan Rehabilitation Centre, following the reopening of Malaysia's borders to tourists in April 2022. In 2022, Sepilok received just over 2,000 foreign visitors. By 2023, with renewed global travel interest, this number increased to over 60,000, resulting in an increase in adoptions as visitors chose to adopt an orangutan during, or as a result of, their visit.

One of our significant financial challenges was the escalating costs of postage and materials. Postage charges increased by an average of 14%, and the cost of our adoption pack materials has increased across the board. The growing preference for postal adoption packs and updates among supporters has significantly contributed to these increased expenses.

Ensuring affordability for supporters wishing to adopt an orangutan remains crucial. We strive to offer competitive adoption options compared to other organizations with similar programmes. Any adjustments in adoption pack costs in the upcoming year will be carefully considered to maintain effective community engagement and uphold our mission.

A pivotal achievement for our charity this year was the implementation of a brand refresh and a new website. This strategic decision was driven by our commitment to enhance visibility, attract new supporters, and better engage with our existing community. Our previous website, unchanged since 2008, featured an outdated design and a complex checkout process. With a new logo and a more user-friendly website, we are now better equipped to clearly articulate our mission and activities. These updates not only modernise our visual identity but also strengthen our ability to connect with supporters in a competitive digital landscape.

**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.

**REPORT OF THE TRUSTEES**  
**for the year ended 30 November 2023**

**Sepilok Orangutan Rehabilitation Centre £341,037**

Orangutan Appeal UK directly funds twelve staff positions at Sepilok Orangutan Rehabilitation Centre. These currently include a wildlife veterinarian, supervisor, veterinary nurse, rangers and care staff.

We are committed to fostering local community involvement and economic empowerment. One way we uphold this commitment is through our employment practices, which prioritises hiring individuals from the local and surrounding areas, when feasible.

Sepilok's aim is to rescue and rehabilitate orphaned, injured and displaced orangutans and prepare them for eventual release back into the wild. For those for which that is not possible, to provide a safe haven for them to live. Our team oversee the entire rehabilitation journey including providing full-time care for and ensuring their wellbeing through feeding, medical treatment and nurturing; teaching essential survival skills, such as climbing, nest building and foraging, preparing them for eventual release; and maintain the facilities to create a safe and enriching environment for the orangutans.

Throughout 2023, the team responded to numerous challenges faced by wild orangutans. Among these efforts, they came to the aid of two wild male orangutans in critical situations who had to be rescued and brought under their care at Sepilok. One orangutan, who was displaced and disorientated underwent medical checks and careful monitoring before they were able to successfully return him to the forest. The other orangutan was severely malnourished, dehydrated and badly injured, most likely from a territorial dispute with another male. He received extensive care, including consultation with local hospital orthopaedic teams. Currently, he is housed in a new large enclosure designed to aid his recovery and regain strength and flexibility in his joints. It is hoped he will be returned to the wild.

In addition to their essential role in orangutan rescue rehabilitation, another key aspect of their work is education and outreach. Local communities are actively encouraged to engage in conversation efforts. Outreach programmes have been designed and delivered to raise awareness within communities living in and around orangutan habitat, helping to increase awareness about orangutan conservation, sustainable practices and the benefits of preserving natural habitats and resources.

The team also deliver educational programmes to schools which include interactive activities and workshops, proving a fun and engaging environment for children to learn. Many of these programmes are done in collaboration with other conservation organisations including Sabah Wildlife Department, Rainforest Discovery Centre, Tropical Rainforest Conservation and Research Centre, BSBCC, WWF-Malaysia, Seratu Aatai, the Forest Department plus many others. We believe by working collaboratively we can combine our strengths, resources and connections to have a greater impact on orangutan conservation.

To enable our team to efficiently respond to rescue operations, conduct releases, monitor wild orangutans, and participate in education and outreach activities, a reliable vehicle is indispensable. The escalating repair costs of our old Land Rover made its upkeep unsustainable, necessitating its replacement. We have since acquired a suitable second-hand Toyota Hilux to support these critical activities.

We are pleased to have fulfilled our commitment to investing in the improvement of facilities at Sepilok Orangutan Rehabilitation Centre during the last financial year. Our largest project expense was the replacement of five enclosures, a crucial investment aimed at enhancing the orangutans' well-being and rehabilitation. These enclosures were designed to provide ample space for orangutans who are not currently able to live independently to exhibit natural behaviours such as climbing and swinging, with additional enrichment activities to encourage foraging behaviours. The space allows them to maintain some physical fitness, promote mental stimulation and reduce stress levels.

Additionally, we have funded renovations and improvements to the orangutan nurseries focussing on enhancing the orangutans' learning, including new platforms and rope systems, regular blood testing to monitor the orangutans' health, ensured access to specialist medications when needed, the purchase and planting of 100 fig trees in the Sepilok-Kabili reserve to encourage natural foraging behaviours, and emergency repairs to the outdoor nursery following storm damage.

**REPORT OF THE TRUSTEES**  
**for the year ended 30 November 2023**

**Borneo Nature Foundation (BNF) £10,000**

We have continued to provide support to Borneo Nature Foundation to support their critical orangutan conservation efforts in the form of their fire-fighting team in Central Kalimantan, Borneo. The teams work tirelessly to prevent wildfires 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. As a result of these actions there was zero primary forest loss in their working area in 2023.

Our funding is also supporting tree planting initiatives, and peatland restoration using small wooden dams to rewet the forest floor. The combination of firefighting, peatland restoration and tree planting is protecting existing habitat and over the longer term will create vital new habitat.

**Regrow Borneo £17,900**

We have continued our support of this the Regrow Borneo reforestation project based in the Lower Kinabatangan region of Sabah, Borneo, which is led by researchers from Cardiff University, Danau Girang Field Centre, and KOPEL Bhd. This collaborative effort combines scientific expertise, local knowledge, and community involvement to restore degraded rainforest area crucial for orangutans, providing essential food sources and safe nesting sites. Despite challenges such as intermittent flooding, our funding has facilitated the restoration 8 hectares of degraded forest and the planting of 7,409 trees.

Additionally, we part-funded Danau Girang Field Centre's education and outreach programme in Sabah, engaging children in rural schools to foster positive attitudes, empathy towards wildlife, and a deeper understanding of nature conservation in communities residing near wildlife habitats. The programme aligns with UNESCO's efforts to make education a part of the international response to climate change.

**Liaison Officer £6,013**

In May 2023, we reintroduced our Liaison Officer volunteer programme in response to an increase in foreign visitors to Sepilok, particularly from the UK, Australia and USA. This underscored the importance of reintroducing an English-speaking representative at Sepilok.

Liaison Officers spend three months representing Orangutan Appeal UK at Sepilok. They are instrumental in our revenue generation efforts through their direct engagement with visitors, serving as ambassadors of our charity's mission. They play a crucial role in promoting awareness, encouraging support and funding through the orangutan adoption scheme, while fostering connections with a global audience passionate about orangutan conservation. Their presence and activities significantly amplify our charity's impact and sustainability.

**UK visits to Borneo £10,041**

Visiting Sabah is crucial for our charity. These visits foster vital relationships with local stakeholders, other conservation organisations and governmental bodies including the Ministry of Tourism, Culture and Environment and the Sabah Wildlife Department, enhancing collaboration and ensuring our funding aligns effectively with conservation goals. Being on the ground, we gain firsthand insight into the challenges facing orangutans, informing our strategies and ensuring they are both impactful and relevant. These visits allow us to support our dedicated staff on site, ensuring their well-being and providing them with the necessary resources to continue their invaluable work in orangutan conservation.

The first visit took place in March 2023, and involved meetings with key figures such as the Director of Sabah Wildlife Department, the Head of Education of Sabah Wildlife Department, the Wildlife Rescue Unit, Danau Girang Field Centre and the Minister of Tourism, Culture and Environment of Sabah.

The second visit was at the request of the Sabah government to attend and participate in the annual Orangutan Caring Week, an important international event. This platform raises awareness, locally and globally, about the challenges facing orangutans and their habitat. It engaged local communities, schools, and stakeholders in Sabah, helping to develop understanding and support for conservation initiatives. By attending this event, Orangutan Appeal UK was able to strengthen our collaborations with local government and help raise awareness of our efforts within the local communities.

**REPORT OF THE TRUSTEES**  
**for the year ended 30 November 2023**

We also hosted our own networking event. This served as another valuable platform to connect, share ideas, explore opportunities and build relationships with all the passionate individuals and organisations working in the field of orangutan conservation. The event facilitated inspiring exchanges, from research projects to community-driven outreach programmes, furthering our collective efforts to protect orangutans and their environment. We now hope to work more closely with

**Future Plans**

Our focus will remain on our core objectives, and we are committed to continuing to support the work carried out at Sepilok Orangutan Rehabilitation Centre, including the funding of the orangutan care team. We will continue to focus on education and outreach initiatives, as well as habitat restoration through Regrow Borneo and BNF. Additionally, we are dedicated to fostering and strengthening local partnerships and collaborations to maximise our impact on orangutan conservation through combined resources, expertise and efforts.

**Financial Review**

During the year to 30 November 2023 the total gross income was £307,467, with costs of generating voluntary income of £76,189 resulting in a gross surplus of £231,278. This is higher than in the previous year due mainly to the increase in visitors to Sepilok Orangutan Rehabilitation Centre, allowing us to connect with new supporters.

The adoption programme has continued to provide the charity with income of £130,235 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 £52,577.

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 £385,592. This is an increase on the previous year and reflects our commitment to expanding our conservation efforts and enhancing the welfare of orangutans at Sepilok Orangutan Rehabilitation Centre for the benefit of orangutan conservation.

The charity does not have any bank loans or debts.

**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.

Approved by order of the board of trustees on 18 July 2024 and signed on its behalf by:

J Potgieter - 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 30 November 2023.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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  
The Institute of Chartered Accountants in England and Wales

Shaw Gibbs Limited  
Wey Court West  
Union Road  
Farnham  
Surrey  
GU9 7PT

18 July 2024



# ORANGUTAN APPEAL UK

## STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 November 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		280,907	1,000	281,907	217,779
Other trading activities	2	7,933	-	7,933	7,513
Investment income	3	8,342	-	8,342	953
Other income	4	-	9,285	9,285	-
<b>Total</b>		<u>297,182</u>	<u>10,285</u>	<u>307,467</u>	<u>226,245</u>
<b>EXPENDITURE ON</b>					
Raising funds		76,189	-	76,189	40,492
<b>Charitable activities</b>					
Project costs		375,307	10,285	385,592	93,141
Office support & other costs		<u>113,333</u>	<u>-</u>	<u>113,333</u>	<u>83,792</u>
<b>Total</b>		<u>564,829</u>	<u>10,285</u>	<u>575,114</u>	<u>217,425</u>
<b>NET INCOME/(EXPENDITURE)</b>		(267,647)	-	(267,647)	8,820
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		730,770	-	730,770	721,950
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>463,123</u>	<u>-</u>	<u>463,123</u>	<u>730,770</u>

The notes form part of these financial statements

**BALANCE SHEET**  
**30 November 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	49	-	49	69
<b>CURRENT ASSETS</b>					
Debtors	12	7,895	-	7,895	4,373
Cash at bank and in hand		<u>478,526</u>	<u>-</u>	<u>478,526</u>	<u>755,495</u>
		486,421	-	486,421	759,868
<b>CREDITORS</b>					
Amounts falling due within one year	13	(23,347)	-	(23,347)	(29,167)
<b>NET CURRENT ASSETS</b>		<u>463,074</u>	<u>-</u>	<u>463,074</u>	<u>730,701</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		463,123	-	463,123	730,770
<b>NET ASSETS</b>		<u>463,123</u>	<u>-</u>	<u>463,123</u>	<u>730,770</u>
<b>FUNDS</b>	14				
Unrestricted funds				<u>463,123</u>	<u>730,770</u>
<b>TOTAL FUNDS</b>				<u>463,123</u>	<u>730,770</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 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.

**BALANCE SHEET - continued**  
**30 November 2023**

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 18 July 2024 and were signed on its behalf by:

J Potgieter - Trustee

**ORANGUTAN APPEAL UK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 30 November 2023**

**1. 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 30 November 2023**

### **2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Calendars	4,194	4,971
DVD's, materials and other merchandise	3,739	2,542
	<u>7,933</u>	<u>7,513</u>

### **3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>8,342</u>	<u>953</u>

### **4. OTHER INCOME**

	2023	2022
	£	£
WILD Primate Action Fund	4,035	-
Michael Marks Charitable Trust	2,000	-
William Haddon Charitable Trust	1,000	-
Belacqua	1,000	-
Exo Foundation Grant	800	-
Give for Good Russell Trust	450	-
	<u>9,825</u>	<u>-</u>
Grant Income		

### **5. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Independent examiners fees	3,660	3,660
Depreciation - owned assets	20	313
Deficit on disposal of fixed assets	<u>-</u>	<u>73</u>

## **ORANGUTAN APPEAL UK**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the year ended 30 November 2023**

#### **6. TRUSTEES' REMUNERATION AND BENEFITS**

In 2023 no Trustees received any remuneration.

In 2022, Mrs D Parkin, a Trustee of the Charity, received remuneration of £825 for clerical work carried out on behalf of the Appeal during the year ended 30th November 2022..

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

#### **7. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	90,172	58,033
Trustee remuneration	-	825
Social security costs	-	21
Other pension costs	1,770	1,094
	<u>91,942</u>	<u>59,973</u>

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

Average number of employees were 4 (2022: 4) during the year.

In 2022 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	217,779
Other trading activities	7,513
Investment income	953
<b>Total</b>	<u>226,245</u>
<b>EXPENDITURE ON</b>	
Raising funds	40,492
<b>Charitable activities</b>	
Project costs	93,141
Office support & other costs	83,792

# ORANGUTAN APPEAL UK

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 November 2023

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds
	£
<b>Total</b>	<u>217,425</u>
<b>NET INCOME</b>	8,820
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	721,950
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>730,770</u>

### 9. PROJECT COSTS

	2023	2022
	£	£
<u>Sepilok Rehabilitation Centre</u>		
Sepilok veterinary and care staff wages	95,150	50,765
Enclosures	216,800	-
Truck	11,800	-
Other	17,287	-
Borneo Nature Foundation (BNF)	10,000	10,050
Regrow Borneo	17,900	11,160
Liaison office - flights	6,013	-
WRU Veterinarian	601	12,730
OAUk management visits	10,041	8,436
	<u>385,592</u>	<u>93,141</u>

## ORANGUTAN APPEAL UK

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 November 2023

#### 10. OFFICE SUPPORT & OTHER COSTS

	2023	2022
	£	£
Wages	55,165	34,092
Rent and office costs	12,709	11,987
Insurance	2,152	1,634
Telephone	938	1,426
Postage & stationery	1,604	4,409
IT/ Website Development	29,695	-
Travel	519	132
Bank charges	1,092	629
Independent examiner's fees	4,766	3,660
Legal & professional fees	3,014	25,376
Depreciation	20	387
Advertising	1,659	60
	<u>113,333</u>	<u>83,792</u>

The total of support costs as a proportion of total incoming resources was 37% (2022: 37%).

In 2022 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.

#### 11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 December 2022 and 30 November 2023	<u>2,936</u>	<u>801</u>	<u>6,212</u>	<u>9,949</u>
<b>DEPRECIATION</b>				
At 1 December 2022	2,913	778	6,189	9,880
Charge for year	<u>6</u>	<u>6</u>	<u>8</u>	<u>20</u>
At 30 November 2023	<u>2,919</u>	<u>784</u>	<u>6,197</u>	<u>9,900</u>
<b>NET BOOK VALUE</b>				
At 30 November 2023	<u>17</u>	<u>17</u>	<u>15</u>	<u>49</u>
At 30 November 2022	<u>23</u>	<u>23</u>	<u>23</u>	<u>69</u>

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



**ORANGUTAN APPEAL UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 30 November 2023**

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

	2023	2022
	£	£
Gift aid	6,768	2,459
Prepayments	1,127	1,914
	<u>7,895</u>	<u>4,373</u>

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

	2023	2022
	£	£
Social security and other taxes	1,144	850
Pensions	391	291
Other creditors	14,837	23,801
Accruals	6,975	4,225
	<u>23,347</u>	<u>29,167</u>

Included in "Other creditors" above is an amount of £14,480 (2022 : £24,079) in respect of grant commitments to Wildlife Rescue Unit (WRU) Support relating to future periods.

**14. MOVEMENT IN FUNDS**

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
<b>Unrestricted funds</b>			
General fund	730,770	(267,647)	463,123
<b>TOTAL FUNDS</b>	<u>730,770</u>	<u>(267,647)</u>	<u>463,123</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	297,182	(564,829)	(267,647)
<b>Restricted funds</b>			
Sepilok	10,285	(10,285)	-
<b>TOTAL FUNDS</b>	<u>307,467</u>	<u>(575,114)</u>	<u>(267,647)</u>

# ORANGUTAN APPEAL UK

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 November 2023

### 14. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

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

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

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

### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th November 2023.