

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

**ORANGUTAN APPEAL UK**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

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 2024**

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 2024**

**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 2024. 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.

The past year has seen both encouraging financial growth and ongoing challenges as we continue our commitment to the conservation of the critically endangered orangutan. Our overall income increased significantly, driven by three generous legacy donations and a rise in both adoptions and general donations. Careful resource management remains crucial as we adapt to a constantly changing financial landscape.

Our adoptions programme is our most important source of income and we were pleased to see a 11% increase compared to the previous financial year. However, this remains 22% lower than pre-cost of living crisis and pre-pandemic levels. Visitors taking out an adoption during their visit to Sepilok Orangutan Rehabilitation Centre accounted for approximately one third of all new adoptions. The number of foreign visitors to Sepilok throughout 2024 was just over 81,000, a 9% increase on the previous year, resulting in a slight increase in adoptions taken out during their time there.

Despite significant postage price and adoption pack material increases, we have seen a reduction in our expenditure in these areas. This is a result of purchasing postage online and an increase in supporters opting to receive their adoption pack and updates by email rather than printed items sent by post.

**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 £124,861**

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 promoting local employment, prioritising the recruitment of individuals from the local and surrounding areas to support the community and economy.

**REPORT OF THE TRUSTEES**  
**for the year ended 30 November 2024**

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 oversees the entire rehabilitation journey including providing full-time care 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; as well as maintaining the facilities to create a safe and enriching environment for the orangutans.

In addition to funding staff positions, we have provided a wide range of equipment and resources to support the centre's ongoing work. This has included medical supplies to ensure orangutans receive the best possible care, tools and equipment to help maintain the centre's facilities, and walkie talkies to support staff working across the reserve. We commissioned a bespoke aluminium orangutan transportation crate, provided vital equipment to aid orangutan rescue efforts and funded the orangutans' bi-annual health checks. To help enhance Sepilok's ability to provide the best possible health care to the orangutans, we facilitated a workshop on ophthalmology, conducted by a veterinary ophthalmologist from the University of Veterinary Medicine Austria, who generously volunteered her time and expertise.

We have continued our commitment to improving and enhancing the facilities for the orangutans at Sepilok, with a particular emphasis on enclosure enrichment for orangutans who are not currently able to live independently. These include environmental enrichment such as rope systems, swings, platforms, as well as food based foraging activities encouraging tool use and puzzle feeding. This type of enrichment promotes physical and mental wellbeing and helps to combat stress and boredom.

To support learning and professional development, we sponsored the head veterinarian at Sepilok and three members of our team to attend the 9th Asian Primate Symposium in Medan, Sumatra. Over the course of five days, the event provided a valuable opportunity to share knowledge, research findings and conservation strategies related to orangutans and other primates. It also offered updates on the latest developments in orangutan research and conservation while facilitating collaborations with other experts and organisations working in the field.

Additionally, we sponsored a key training opportunity for our team in Danum Valley, focusing on advanced field techniques for monitoring orangutans and enhancing our understanding of orangutan behaviour and ecology. It provided invaluable hands-on experience in a diverse, ecologically rich environment.

In 2024, only one orphaned orangutan was rescued, a hopeful sign of improved conservation efforts and greater awareness of the need to protect orangutans in the wild. A two year old male orangutan was found wondering alone in an isolated village. With no sign of his mother, the team had no option other than to transport him to Sepilok for immediate care. He is now undergoing the first phase of his rehabilitation in the indoor nursery, alongside two other juvenile orangutans.

An adult male orangutan was successfully reintroduced into the wild after 9 months of intensive physical rehabilitation. Having initially arrived at Sepilok in 2023 with a severe bone infection and a fractured arm, he received the medical treatment and the care he needed to make a full recovery and was released back into the forest. Our team monitored him for a week until they were satisfied he was able to survive independently and reintegrate into his natural environment.

The team also undertook two orangutan translocation operations. The first involved an orangutan who had become lost within a staff housing area within a palm oil plantation. Due to the close proximity to humans and the distance he had travelled from the forest, he was removed from the area and relocated back to the forest. The second orangutan had also become disoriented and trapped in a riverside village, despite hopes that he would leave the area independently he became fearful and remained in one tree for 4 days. For his wellbeing and safety, he was relocated downriver into a protected forest reserve.

In addition to their essential role in orangutan rescue and rehabilitation, another key aspect of our team's 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.

**REPORT OF THE TRUSTEES**  
**for the year ended 30 November 2024**

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, Borneo Sun Bear Conservation Centre, WWF-Malaysia, Seratu Aatai, the Forestry 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.

**Borneo Nature Foundation (BNF) £8,000**

We have maintained our commitment to Borneo Nature Foundation, directly supporting their critical orangutan conservation efforts by providing funding for their 'integrated fire management project' in Central Kalimantan, Borneo. This crucial work directly protects orangutan habitats by preventing devastating forest fires, a major threat to orangutans. Beyond fire suppression, BNF's broader orangutan strategy includes peatland restoration, which revitalises the orangutans' natural environment. They also conduct essential population monitoring and research, providing data to inform effective conservation strategies. By engaging local communities and promoting sustainable livelihoods, BNF cultivates a long-term commitment to protecting orangutans and their irreplaceable rainforest home.

**Regrow Borneo £10,028**

We have continued to provide support to the Regrow Borneo reforestation project in the Lower Kinabatangan region of Sabah, Borneo, Malaysia, led by Cardiff University, Danau Girang Field Centre, and KOPEL Bhd. This project restores degraded forest areas crucial for orangutans. To date, over 38,000 saplings have reforested 53 hectares.

In 2024, our funding facilitated the planting of 7,986 trees as well as biodiversity monitoring at four of the planting sites. Camera traps have recorded large mammals visiting the reforested sites to graze and hunt, as well as orangutans who are using these areas as new safe route for traveling through fragmented forest.

**Danau Girang Field Centre - HONOR Education Programme £8,359**

As part of our commitment to education, we part-funded and participated in Danau Girang Field Centre's education and outreach programme in Sabah, engaging 60 students and 21 teachers. Participants learned about global conservation goals, including combatting poaching and deforestation, which directly impact orangutan habitats. Biodiversity monitoring was conducted and students developed strategic action plans, considering the challenges faced by orangutans in their region. The programme aligned with a key objective of UNESCO to foster a deeper understanding of nature conservation in communities residing near wildlife habitats.

**Liaison Officer £8,630**

We continuously place volunteer Liaison Officers at Sepilok throughout the year, with each completing a three-month placement. Acting as representative of Orangutan Appeal UK at the centre they contribute significantly to our fundraising efforts. Through direct engagement with visitors, they serve as key ambassadors. They promote our orangutan adoption scheme, secure essential funding and help build relationships with a global audience dedicated to orangutan conservation. Their presence at Sepilok continues to enhance public awareness and supports the charity's ongoing conservation efforts.

**UK visits to Borneo £13,226**

Regular visits to Sabah are essential for our charity. These visits strengthen key relationships with local stakeholders, fellow conservation organisations, and government bodies, including the Ministry of Tourism, Culture and Environment and the Sabah Wildlife Department. This collaboration ensures our funding is effectively aligned with conservation goals. Direct observation of the challenges facing orangutans provides us with invaluable firsthand insights, which inform and refine our conservation strategies. Furthermore, these visits allow us to directly support our dedicated on-site staff, ensuring their well-being and providing the resources necessary to continue their crucial work in orangutan conservation.

The first visit took place in August 2024, 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, in November 2024, also included attending the Asian Primate Symposium in Sumatra, a significant scientific conference that brings together primatologists, conservationists, and researchers from across Asia and beyond. Participation in such events is essential for maintaining our credibility and improving our conservation efforts and relationships that benefit our charity's mission.

**REPORT OF THE TRUSTEES**  
**for the year ended 30 November 2024**

**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.

We are planning several key initiatives to further enhance our conservation impact. We will be employing an Education Officer at Sepilok to further increase public awareness and engagement amongst the local communities and expand learning opportunities for international students visiting Sepilok. We aim to undertake further enclosure enhancements and refurbishments at Sepilok to improve the orangutans' living environment, and implement increased enrichment programs to promote their well-being. To further improve the rehabilitation programme, we will employ two additional rangers to increase orangutan reintroductions and post-release monitoring, and to better study and record behavioural and conservation data.

**Financial Review**

During the year to 30 November 2024 the total gross income was £664,984 with costs of generating voluntary income of £71,811 resulting in a gross surplus of £593,172. This is higher than in the previous year due mainly to the increase in donations and legacies income.

The adoption programme has continued to provide the charity with income of £144,249 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 recognised gifts in wills totalling £371,306.

Orangutan Appeal UK identifies specific areas of need and adopts them as projects. Total costs incurred by projects for the year was £181,806. The reduction in the projects' operating costs compared to the previous year was anticipated, as it corresponds to the completion of enclosure activities.

The charity does not have any bank loans or debts.

Orangutan Appeal UK have a reserve policy of £300,000, which represents an estimate of the charity's annual expenditure.

This year the charity received an exceptionally high level of legacy income, with three legacies totalling £371,306, considerably more than in a typical year. Plans are in place to allocate funding to carefully selected projects over the coming years. These include the construction of new enclosures at Sepilok, a potential collaboration to secure land for a wildlife corridor, and an initiative to reduce risks to orangutans from infrastructure where their habitat overlaps with human development.

As these projects progress, we anticipate that our reserves will decrease and come more closely in line with our reserves policy.

**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 8 July 2025 and signed on its behalf by:

**REPORT OF THE TRUSTEES**  
**for the year ended 30 November 2024**

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 2024.

**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

17 July 2025

# ORANGUTAN APPEAL UK

## STATEMENT OF FINANCIAL ACTIVITIES for the year ended 30 November 2024

		Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	627,624	15,000	642,624	281,907
Other trading activities	3	8,631	-	8,631	7,933
Investment income	4	8,727	-	8,727	8,342
Other income	5	-	5,000	5,000	9,285
<b>Total</b>		<u>644,982</u>	<u>20,000</u>	<u>664,982</u>	<u>307,467</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	71,811	-	71,811	76,189
<b>Charitable activities</b>	7				
Project costs		169,104	4,000	173,104	385,592
Office support & other costs		108,130	-	108,130	113,333
<b>Total</b>		<u>349,045</u>	<u>4,000</u>	<u>353,045</u>	<u>575,114</u>
<b>NET INCOME/(EXPENDITURE)</b>		295,937	16,000	311,937	(267,647)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		463,123	-	463,123	730,770
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>759,060</u></u>	<u><u>16,000</u></u>	<u><u>775,060</u></u>	<u><u>463,123</u></u>

The notes form part of these financial statements

**ORANGUTAN APPEAL UK (REGISTERED NUMBER: 07338954)**

**BALANCE SHEET**  
**30 November 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	2,382	-	2,382	49
<b>CURRENT ASSETS</b>					
Debtors	16	38,951	15,000	53,951	7,895
Cash at bank and in hand		730,740	1,000	731,740	478,526
		<u>769,691</u>	<u>16,000</u>	<u>785,691</u>	<u>486,421</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(13,013)	-	(13,013)	(23,347)
<b>NET CURRENT ASSETS</b>		<u>756,678</u>	<u>16,000</u>	<u>772,678</u>	<u>463,074</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>759,060</u>	<u>16,000</u>	<u>775,060</u>	<u>463,123</u>
<b>NET ASSETS</b>		<u>759,060</u>	<u>16,000</u>	<u>775,060</u>	<u>463,123</u>
<b>FUNDS</b>	18				
Unrestricted funds				759,060	463,123
Restricted funds				16,000	-
<b>TOTAL FUNDS</b>				<u>775,060</u>	<u>463,123</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**BALANCE SHEET - continued**  
**30 November 2024**

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 8 July 2025 and were signed on its behalf by:

J Potgieter - Trustee

**ORANGUTAN APPEAL UK**

**CASH FLOW STATEMENT**  
**for the year ended 30 November 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	246,935	(285,311)
Net cash provided by/(used in) operating activities		246,935	(285,311)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,448)	-
Interest received		8,727	8,342
Net cash provided by investing activities		6,279	8,342
<b>Change in cash and cash equivalents in the reporting period</b>		253,214	(276,969)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		478,526	755,495
<b>Cash and cash equivalents at the end of the reporting period</b>		731,740	478,526

The notes form part of these financial statements

# ORANGUTAN APPEAL UK

## NOTES TO THE CASH FLOW STATEMENT for the year ended 30 November 2024

### 1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	311,937	(267,647)
<b>Adjustments for:</b>		
Depreciation charges	116	19
Interest received	(8,727)	(8,342)
Increase in debtors	(46,056)	(3,523)
Decrease in creditors	(10,335)	(5,818)
<b>Net cash provided by/(used in) operations</b>	<u>246,935</u>	<u>(285,311)</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.23 £	Cash flow £	At 30.11.24 £
<b>Net cash</b>			
Cash at bank and in hand	478,526	253,214	731,740
	<u>478,526</u>	<u>253,214</u>	<u>731,740</u>
<b>Total</b>	<u>478,526</u>	<u>253,214</u>	<u>731,740</u>

The notes form part of these financial statements

## **ORANGUTAN APPEAL UK**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the year ended 30 November 2024**

#### **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 2024**

### **2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	110,827	78,206
Gift aid	16,242	20,889
Legacies	371,306	52,577
Adoptions income	144,249	130,235
	<u>642,624</u>	<u>281,907</u>

Adoptions income consists of donations received from sponsors of orangutans to help the Appeal with its current projects. The sponsor is in turn provided with a certificate, full history profile, photographs of their chosen adopted orangutan and the latest Appeal newsletter.

### **3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Calendars	-	4,194
DVD's, materials and other merchandise	8,631	3,739
	<u>8,631</u>	<u>7,933</u>

### **4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>8,727</u>	<u>8,342</u>

### **5. OTHER INCOME**

	2024	2023
	£	£
WILD Primate Action Fund	-	4,035
Michael Marks Charitable Trust	-	2,000
William Haddon Charitable Trust	-	1,000
Belacqua	-	1,000
Give for Good Russell Trust	1,000	450
Alice Noakes Trust	2,000	-
Richard Frankland Charitable Trust	2,000	-
	<u>5,000</u>	<u>9,825</u>
Grant Income	<u>5,000</u>	<u>9,825</u>



# **ORANGUTAN APPEAL UK**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the year ended 30 November 2024**

### **6. RAISING FUNDS**

#### **Raising donations and legacies**

	2024	2023
	£	£
Staff costs	39,314	36,777
Funding costs	5,210	6,941
Adoption postage and materials	27,287	32,471
	<u>71,811</u>	<u>76,189</u>

### **7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Project costs	173,104	-	173,104
Office support & other costs	98,507	9,623	108,130
	<u>271,611</u>	<u>9,623</u>	<u>281,234</u>

### **8. SUPPORT COSTS**

	Finance £	Other £	Governance costs £	Totals £
Office support & other costs	<u>1,737</u>	<u>115</u>	<u>7,771</u>	<u>9,623</u>

Support costs, included in the above, are as follows:

	2024 Office support & other costs £	2023   Total activities £
Foreign exchange gain	-	601
Bank charges	1,737	1,092
Depreciation of tangible fixed assets	115	20
Independent examiner's fees	5,008	3,660
Legal and professional fees	2,763	4,120
	<u>9,623</u>	<u>9,493</u>

# ORANGUTAN APPEAL UK

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 November 2024

### 9. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Independent examiners fees	5,008	3,660
Depreciation - owned assets	115	20
	<u>          </u>	<u>          </u>

### 10. TRUSTEES' REMUNERATION AND BENEFITS

In 2024 no Trustees received any remuneration.

In 2023 no Trustees received any remuneration.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2024 nor for the year ended 30 November 2023.

### 11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	93,138	90,172
Trustee remuneration	-	-
Social security costs	-	-
Other pension costs	2,092	1,770
	<u>          </u>	<u>          </u>
	<u>95,230</u>	<u>91,942</u>

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

Average number of employees were 4 (2023: 4) during the year.

### 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	280,907	1,000	281,907
Other trading activities	7,933	-	7,933
Investment income	8,342	-	8,342
Other income	-	9,285	9,285
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>297,182</u>	<u>10,285</u>	<u>307,467</u>
 <b>EXPENDITURE ON</b>			
Raising funds	76,189	-	76,189
 <b>Charitable activities</b>			
Project costs	375,307	10,285	385,592
Office support & other costs	113,333	-	113,333

# ORANGUTAN APPEAL UK

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 November 2024

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

	Unrestricted funds £	Restricted fund £	Total funds £
	<hr/>	<hr/>	<hr/>
<b>Total</b>	564,829	10,285	575,114
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(267,647)	-	(267,647)
	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	730,770	-	730,770
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	463,123	-	463,123
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 13. PROJECT COSTS

	2024 £	2023 £
<u>Sepilok Rehabilitation Centre</u>		
Sepilok veterinary and care staff wages	81,826	91,150
Enclosures	23,200	216,800
Truck	-	11,800
Other	19,835	17,287
	<hr/>	<hr/>
Borneo Nature Foundation (BNF)	8,000	10,000
	<hr/>	<hr/>
Regrow Borneo	10,028	17,900
	<hr/>	<hr/>
Liaison office - flights	8,530	6,013
	<hr/>	<hr/>
WRU Veterinarian	8,702	601
	<hr/>	<hr/>
OAUK management visits	13,226	10,041
	<hr/>	<hr/>
Danau Girang Field Centre	8,359	
	<hr/>	<hr/>
	181,806	385,592
	<hr/> <hr/>	<hr/> <hr/>

# **ORANGUTAN APPEAL UK**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the year ended 30 November 2024**

### **14. OFFICE SUPPORT & OTHER COSTS**

	2024 £	2023 £
Wages	58,972	55,165
Rent and office costs	11,322	12,709
Insurance	2,545	2,152
Telephone	1,063	938
Postage & stationery	1,946	1,604
IT/ Website Development	11,931	29,695
Travel	1,122	519
Bank charges	1,737	1,092
Independent examiner's fees	5,008	4,766
Legal & professional fees	2,763	3,014
Depreciation	116	20
Advertising	905	1,659
	<u>99,428</u>	<u>113,333</u>

The total of support costs as a proportion of total incoming resources was 15% (2023: 37%).

### **15. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 December 2023	2,936	801	6,212	9,949
Additions	-	-	2,448	2,448
	<u>2,936</u>	<u>801</u>	<u>8,660</u>	<u>12,397</u>
At 30 November 2024	2,936	801	8,660	12,397
<b>DEPRECIATION</b>				
At 1 December 2023	2,919	784	6,197	9,900
Charge for year	4	4	107	115
	<u>2,923</u>	<u>788</u>	<u>6,304</u>	<u>10,015</u>
At 30 November 2024	2,923	788	6,304	10,015
<b>NET BOOK VALUE</b>				
At 30 November 2024	<u>13</u>	<u>13</u>	<u>2,356</u>	<u>2,382</u>
At 30 November 2023	<u>17</u>	<u>17</u>	<u>15</u>	<u>49</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 2024**

### **16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Gift aid	10,570	6,768
Other debtors	41,000	-
Prepayments	2,381	1,127
	<u>53,951</u>	<u>7,895</u>

The other debtors amount of £41,000 represents the expected legacies from Zelda Rand and Linda Triss Neewsham.

### **17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Social security and other taxes	2,053	1,144
Pensions	-	391
Other creditors	6,460	14,837
Accruals	4,500	6,975
	<u>13,013</u>	<u>23,347</u>

Included in "Other creditors" above is an amount of £6,460 (2023 : £357) is amount pertains to a credit card liability that was repaid in the subsequent accounting period.

### **18. MOVEMENT IN FUNDS**

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
<b>Unrestricted funds</b>			
General fund	463,123	295,937	759,060
<b>Restricted funds</b>			
Sepilok	-	16,000	16,000
	<u>463,123</u>	<u>311,937</u>	<u>775,060</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	644,982	(349,045)	295,937
<b>Restricted funds</b>			
Sepilok	20,000	(4,000)	16,000
	<u>664,982</u>	<u>(353,045)</u>	<u>311,937</u>
<b>TOTAL FUNDS</b>			

# ORANGUTAN APPEAL UK

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 November 2024

### 18. MOVEMENT IN FUNDS - continued

#### Comparatives for 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>

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	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>

### 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th November 2024.