

# BORNEO NATURE TRUST

England & Wales · Charity number 1142870

## Details

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Other names	THE ORANGUTAN TROPICAL PEATLAND TRUST, TOTPT
Status	Registered
Legal form	Trust
Registered	2011-07-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Tremough Innovation Centre Penryn Campus Penryn TR10 9TA
Phone	07912357633
Email	<a href="mailto:info@borneonature.org">info@borneonature.org</a>
Website	<a href="http://www.borneonaturefoundation.org">http://www.borneonaturefoundation.org</a>

## Activities

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**Objects:** 1. TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT BY PROMOTING BIOLOGICAL DIVERSITY IN INDONESIAN BORNEO;2. TO ADVANCE THE EDUCATION OF THE PUBLIC REGARDING TROPICAL BIODIVERSITY CONSERVATION IN INDONESIAN BORNEO AND TO PROMOTE THE STUDY AND RESEARCH OF THE SAME PROVIDED THAT THE RESULTS OF SUCH RESEARCH ARE DISSEMINATED TO THE PUBLIC AT LARGE;3. TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY: (A) THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES;(B) THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES; (C) THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION. SUSTAINABLE DEVELOPMENT MEANS “DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS.”

**Activities:** 1. To promote conservation of biological diversity in Indonesian Borneo ;2. To advance the education of the public regarding tropical biodiversity conservation in Indonesian Borneo 3. To promote sustainable development for the benefit of the public by: (a) the preservation, conservation and the protection of the environment

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** Education/training, The Prevention Or Relief Of Poverty, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- Indonesia
- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£8,353	£16,702	-	-
2023-11-30	£67,721	£54,889	-	-
2022-11-30	£367,148	£388,083	-	-
2021-11-30	£368,148	£388,083	-	-
2020-11-30	£130,061	£125,994	-	-

## Trustees

Name	Role	Appointed
CLAIRE SUZANNE MCLARDY		2011-07-14
DR SUE PAGE PHD		
ELLIE MONKS		2011-07-14
VICTORIA HELEN SMITH		2011-07-14

**BORNEO NATURE TRUST**

England & Wales - Charity number 1142870

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# Accounts

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Report and Financial Statements  
for the year ended 30 November 2023 for

## **Borneo Nature Trust**

Registered Charity No.: 1142870

Borneo Nature Trust  
30 November 2023

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**Borneo Nature Trust**  
Reference and administrative information  
30 November 2023

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**TRUSTEES:**

Dr. D J Chivers  
Ms. E Monks  
Ms. C S McLardy  
Dr. S Page  
Ms. V H Smith

**REGISTERED OFFICE:**

Tremough Innovation Centre  
Penryn Campus  
Penryn  
Cornwall  
TR10 9TA

**REGISTERED CHARITY  
NUMBER:**

1142870

**INDEPENDENT EXAMINER:**

A.N. Cliffe  
Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

**BANKERS:**

HSBC Bank plc  
65 Cornmarket Street  
Oxford  
Oxfordshire  
OX1 3HY

**Borneo Nature Trust**  
Report of the Trustees  
30 November 2023

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The Trustees present their report with the financial statements of the Charity for the year ended 30 November 2023.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Borneo Nature Trust (BNT) is governed by a Trust Deed dated 14 July 2011. The Charity is an unincorporated association under the control of its Trustees.

Funding for the Charity's activities will be sought from existing charitable sources as well as its own range of fundraising opportunities. It is the intention of BNT to partner with individuals, companies and other charities in the pursuit of its aims.

#### **TRUSTEE RECRUITMENT PROCESS**

In accordance with the Charities Commission directives, Trustees are invited to join the committee and upon acceptance are required to complete a standard Application Form and issued with rules and regulations set out in the Commission's document CC3a. In addition, Trustees are asked to abide by BNT's confidentiality rules as set out on the reverse of their acceptance letters. Trustees are required to attend at least two meetings annually. They may resign from the committee at any time, at which point a replacement would be discussed and invited to apply. A Chair is elected annually by vote (each Trustee has an equal vote).

#### **OBJECTIVES AND ACTIVITIES**

BNT was formed to promote conservation of biological diversity in Indonesian Borneo, to advance the education of the public regarding tropical biodiversity conservation in Indonesian Borneo and to promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment.

#### **SUMMARY OF MAIN ACTIVITIES UNDERTAKEN IN RELATION TO OBJECTIVES**

In 2023, the Charity transitioned from trading through the Trust to trading through a Charitable Incorporated Organisation (Borneo Nature Foundation International, Charity Number 1194359) resulting in Trust activities being predominantly limited to historic donations.

#### **PERFORMANCE AND ACHIEVEMENTS**

During the year the fund distributed funds totaling £18,601 (2022 - £543,366) directly to The Borneo Nature Foundation in support of conservation, education and sustainable development efforts in Indonesian Borneo. The funds are used to support the following activities:

- (i) Education and outreach for conservation
- (ii) Fire-fighting for habitat protection
- (iii) Patrol teams for conserving, protecting and monitoring the forest
- (iv) Monitoring of the resident primate populations

#### **FINANCIAL REVIEW**

The charity recorded a net surplus in the year of £12,832 compared to a deficit of £29,156 in 2022, with incoming resources decreasing by £450,011 from £517,732 in 2022 to £67,721 this year as the Charity transitioned from trading through the Trust to trading through a Charitable Incorporated Organisation.

No restricted funds are in deficit.

**Borneo Nature Trust**  
Report of the Trustees (continued)  
30 November 2023

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**FUNDS HELD AS CUSTODIAN TRUSTEE**

No funds are held as custodian trustee.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Charities Act 1993 requires the trustees to prepare financial statements for each financial year, giving a review of the charity's activities during the year and showing its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINERS**

The independent examiners are Nicholas Cliffe & Co. Limited, Chartered Accountants, of Great Shelford, Cambridge.

Approved by the Trustees on

2024 and signed on their behalf:

  
.....  
Ms. V H Smith Trustee

**Borneo Nature Trust**  
Report of the Independent Examiner  
30 November 2023

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I report on the accounts of The Borneo Nature Trust for the year ended 30 November 2023.

**Respective responsibilities of trustees and examiner**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 43 of the 1993 Act; follow the procedures laid down in the general directions given by the Charities Commission (under section 43(7)(b) of the Act, as amended); and state whether particular matters have come to my attention.

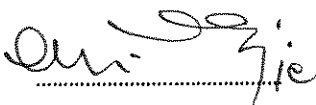
**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

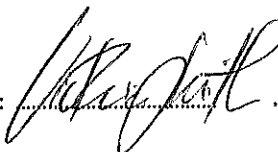
**Independent examiner's statement**

In connection with my examination, no matter has come to our attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.



A N Cliffe  
for and on behalf of Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

Dated: 

**Borneo Nature Trust**  
Statement of Financial Activities  
30 November 2023

	Note	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Incoming resources</b>					
Voluntary income	2	36,626	31,095	67,721	517,422
Income from activities generating funds	2	-	-	-	-
Income from charitable activities	2	-	-	-	286
Other income		-	-	-	24
<b>Total incoming resources</b>		<b>36,626</b>	<b>31,095</b>	<b>67,721</b>	<b>517,732</b>
<b>Resources expended</b>					
Cost of generating voluntary income	3	-	-	-	-
Cost of charitable activities	3	-	48,309	48,309	543,366
Governance	3	-	4,740	4,740	750
Other resources expended	3	1,779	61	1,840	2,772
<b>Total resources expended</b>		<b>1,779</b>	<b>53,110</b>	<b>54,889</b>	<b>546,888</b>
<b>Net incoming/ (outgoing) resources</b>		<b>34,847</b>	<b>(22,015)</b>	<b>12,832</b>	<b>(29,156)</b>
<b>Transfers between funds</b>		<b>(26,998)</b>	<b>26,998</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds for the year</b>		<b>7,849</b>	<b>4,983</b>	<b>12,832</b>	<b>(29,156)</b>
<b>Balance brought forward</b>		<b>-</b>	<b>136</b>	<b>136</b>	<b>29,292</b>
<b>Balance Carried forward</b>		<b>7,849</b>	<b>5,119</b>	<b>12,968</b>	<b>136</b>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 8 form part of these financial statements.

# Borneo Nature Trust

Balance Sheet  
30 November 2023

	Notes	2023		2022	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		<u>14,618</u>		<u>886</u>	
		14,618		886	
<b>Creditors: amounts falling due within one year</b>	4	<u>(1,650)</u>		<u>(750)</u>	
<b>Net current assets</b>			<u>12,968</u>		<u>136</u>
<b>Total assets less current liabilities</b>			<u>12,968</u>		<u>136</u>
<b>Reserves</b>	5				
Restricted Funds			7,849		-
Unrestricted Funds			<u>5,119</u>		<u>136</u>
			<u>12,968</u>		<u>136</u>

## ON BEHALF OF THE TRUSTEES:

Approved by the Trustees on

2024 and signed on their behalf.



Ms. V H Smith - Trustee

**Borneo Nature Trust**  
Notes to the Financial Statements  
30 November 2023

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and in compliance with Statement of Recommended Practice on Accounting by Charities.

**Income**

Income receivable in cash as grants and donations is included in full in the statement of financial activities as soon as it is ascertainable. Miscellaneous sales and bank interest are recognized on receipt. Identifiable income provided in kind is recognized as both income and expenditure.

**Resources expended**

Resources expended are allocated to the different funds as the costs arise.

**Funds**

Restricted funds consist of monies provided by grant or donation for specific purposes. Designated funds consist of monies earmarked by the Trustees for specific purposes. Unrestricted funds consist of monies provided for general charitable activities.

2. **INCOMING RESOURCES**

	<b>30.11.23</b>	<b>30.11.22</b>
	£	£
<b>Voluntary income</b>		
Donations TOP (Restricted)	36,626	-
Donations re OAUK (Restricted)	-	-
General donations (Unrestricted)	31,095	517,708
	<u>67,721</u>	<u>517,708</u>
<b>Other income</b>		
Bank interest received	-	24
	<u>67,721</u>	<u>517,732</u>

3. **RESOURCES EXPENDED**

	<b>30.11.23</b>	<b>30.11.22</b>
	£	£
<b>Cost of generating voluntary income</b>		
Fund-raising costs	-	-
	<u>-</u>	<u>-</u>
<b>Cost of charitable activities</b>		
Donation to Borneo Nature Foundation	18,601	543,366
Other donations and charges	26,731	-
	<u>45,332</u>	<u>543,366</u>

**Borneo Nature Trust**  
Notes to the Financial Statements  
30 November 2023

**3. RESOURCES EXPENDED continued**

	<b>30.11.23</b>	<b>30.11.22</b>
	<b>£</b>	<b>£</b>
<b>Governance</b>		
Independent examination	4,740	750
Trustees' expenses	<u>-</u>	<u>-</u>
	<b><u>4,740</u></b>	<b><u>750</u></b>
<b>Other costs</b>		
Bank charges and other	1,840	2,772
	<u>1,840</u>	<u>3,522</u>

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

	<b>30.11.23</b>	<b>30.11.22</b>
	<b>£</b>	<b>£</b>
Accrued expenses	<u>1,650</u>	<u>750</u>

**5. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds £</b>
Current assets	7,849	6,769	14,618
Current liabilities	<u>-</u>	<u>(1,650)</u>	<u>(1,650)</u>
<b>Net assets</b>	<b><u>7,849</u></b>	<b><u>5,119</u></b>	<b><u>12,968</u></b>

**6. TRUSTEES' REMUNERATION AND EXPENSES**

No trustees received remuneration or the reimbursement of expenses in the years ended 30 November 2023 or 2022.

**BORNEO NATURE TRUST**

England & Wales - Charity number 1142870

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# Accounts

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Report and Financial Statements  
for the year ended 30 November 2022 for

## Borneo Nature Trust

Registered Charity No.: 1142870

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Borneo Nature Trust  
Reference and administrative information  
30 November 2022

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**TRUSTEES:** Dr. D J Chivers  
Ms. E Monks  
Ms. C S McLardy  
Dr. S Page  
Ms. V H Smith

**REGISTERED OFFICE:** 4b Marston Street  
Oxford  
OX4 1JU

**REGISTERED CHARITY  
NUMBER:** 1142870

**ACCOUNTANTS:** Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

**BANKERS:** HSBC Bank plc  
65 Cornmarket Street  
Oxford  
Oxfordshire  
OX1 3HY

## Borneo Nature Trust

Report of the Trustees  
30 November 2022

---

The Trustees present their report with the financial statements of the Charity for the year ended 30 November 2022.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in October 2019.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Borneo Nature Trust (BNT) is governed by a Trust Deed dated 14 July 2011 and amended 27 March 2017. BNT is a charitable trust administered by its Trustees.

Funding for the Charity's activities are sought from existing charitable sources as well as its own range of fundraising opportunities. It is the intention of BNT to partner with individuals, companies and other charities in the pursuit of its aims.

### TRUSTEE RECRUITMENT PROCESS

In accordance with the Charities Commission directives, Trustees are invited to join the committee and upon acceptance are required to complete a standard Application Form and Issued with rules and regulations set out in the Commission's document CC3a. In addition, Trustees are asked to abide by BNT's confidentiality rules as set out on the reverse of their acceptance letters. Trustees are required to attend at least two meetings annually. They may resign from the committee at any time, at which point a replacement would be discussed and invited to apply. A Chair is elected annually by vote (each Trustee has an equal vote).

### OBJECTIVES AND ACTIVITIES

BNT was formed to:

- 1) promote for the benefit of the public, the conservation, protection and improvement of the physical and natural environment by promoting biological diversity in Indonesian Borneo;
- 2) to advance the education of the public regarding tropical biodiversity conservation in Indonesian Borneo and to promote the study and research of the same provided that results of such research are disseminated to the public at large;
- 3) promote sustainable development for the benefit of the public by a) the preservation, conservation and protection of the environment and the prudent use of resources; b) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities; and c) the promotion of sustainable means of achieving economic growth and regeneration, sustainable development means "development which meets the needs of the present without compromising the ability of future generations to meet their own needs".

### SUMMARY OF MAIN ACTIVITIES UNDERTAKEN IN RELATION TO OBJECTIVES

BNT continues to pursue its objectives primarily by fundraising, making grants and sponsoring and undertaking research.

### PERFORMANCE AND ACHIEVEMENTS

During the year the Trust distributed funds totaling £543,366 to Borneo Nature Foundation in support of conservation, education and sustainable development efforts in Indonesian Borneo. The funds are used to support the following activities:

- (i) Education and outreach for conservation
- (ii) Fire-fighting for habitat protection
- (iii) Patrol teams for conserving, protecting and monitoring the forest
- (iv) Monitoring of the resident primate populations

### FINANCIAL REVIEW

The charity recorded a net deficit in the year of £29,156 compared to a deficit of £20,935 in 2021, with incoming resources

increasing by £150,584 from £367,148 in 2021 to £517,732 this year.

No restricted funds are in deficit.

**FUNDS HELD AS CUSTODIAN TRUSTEE**

No funds are held as custodian trustee.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charities Act 1993 requires the trustees to prepare financial statements for each financial year, giving a review of the charity's activities during the year and showing its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### INDEPENDENT EXAMINERS

The independent examiners are Nicholas Cliffe & Co. Limited, Chartered Accountants, of Great Shelford, Cambridge.

Approved by the Trustees on

2024 and signed on their behalf:

  
Ms. V H Smith - Trustee

30/6/2024

I report on the accounts of The Borneo Nature Trust for the year ended 30 November 2022.

**Respective responsibilities of trustees and examiner**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 43 of the 1993 Act; follow the procedures laid down in the general directions given by the Charities Commission (under section 43(7)(b) of the Act, as amended); and state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

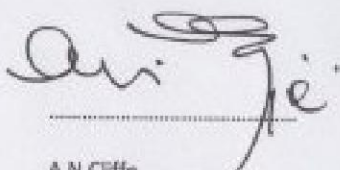
**Independent examiner's statement**

In connection with my examination, no matter has come to our attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.



Dated: 24/06/2024

A N Cliffe  
for and on behalf of Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

**Borneo Nature Trust**  
Statement of Financial Activities  
30 November 2022

	Note	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
<b>Incoming resources</b>					
Voluntary income	2	-	517,422	517,422	206,420
Income from activities generating funds	2	-	-	-	-
Income from charitable activities	2	-	286	286	160,688
Other income		-	24	24	40
<b>Total incoming resources</b>		<u>-</u>	<u>517,732</u>	<u>517,732</u>	<u>367,148</u>
<b>Resources expended</b>					
Cost of generating voluntary income	3	-	-	-	-
Cost of charitable activities	3	543,366	-	543,366	386,962
Governance	3	-	750	750	900
Other resources expended	3	-	2,772	2,772	221
<b>Total resources expended</b>		<u>543,366</u>	<u>3,522</u>	<u>546,888</u>	<u>388,083</u>
<b>Net (outgoing) resources</b>		<u>(543,366)</u>	<u>514,210</u>	<u>(29,156)</u>	<u>(20,935)</u>
Transfers between funds		<u>543,366</u>	<u>(543,366)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds for the year</b>		<u>-</u>	<u>(29,156)</u>	<u>(29,156)</u>	<u>(20,935)</u>
Balance brought forward		-	29,292	29,292	50,277
<b>Balance Carried forward</b>		<u>-</u>	<u>136</u>	<u>136</u>	<u>29,292</u>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 8 form part of these financial statements.

Borneo Nature Trust  
Balance Sheet  
30 November 2022

	Notes	2022		2021	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		<u>886</u>		<u>32,892</u>	
		886		32,892	
<b>Creditors: amounts falling due within one year</b>	4	<u>(750)</u>		<u>(3,600)</u>	
<b>Net current assets</b>			<u>136</u>		<u>29,292</u>
<b>Total assets less current liabilities</b>			<u>136</u>		<u>29,292</u>
<b>Reserves</b>	5				
Restricted Funds			-		-
Unrestricted Funds			<u>136</u>		<u>29,292</u>
			<u>136</u>		<u>29,292</u>

ON BEHALF OF THE TRUSTEES:

Approved by the Trustees on

2024 and signed on their behalf.

  
Ms. V.H. Smith, Trustee

30/6/2024

**Borneo Nature Trust**  
Notes to the Financial Statements  
30 November 2022

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and in compliance with Statement of Recommended Practice on Accounting by Charities.

**Income**

Income receivable in cash as grants and donations is included in full in the statement of financial activities as soon as it is ascertainable. Miscellaneous sales and bank interest are recognized on receipt. Identifiable income provided in kind is recognized as both income and expenditure.

**Resources expended**

Resources expended are allocated to the different funds as the costs arise.

**Funds**

Restricted funds consist of monies provided by grant or donation for specific purposes. Designated funds consist of monies earmarked by the Trustees for specific purposes. Unrestricted funds consist of monies provided for general charitable activities.

**2. INCOMING RESOURCES**

	30.11.22	30.11.21
	£	£
<b>Voluntary income</b>		
Donations TOP (Restricted)	-	68,283
Donations re OAK (Restricted)	-	-
General donations (Unrestricted)	517,422	298,825
	<u>517,422</u>	<u>367,108</u>
<b>Other income</b>		
Bank interest received	24	40
	<u>367,148</u>	<u>367,148</u>

**3. RESOURCES EXPENDED**

	30.11.22	30.11.21
	£	£
<b>Cost of generating voluntary income</b>		
Fund-raising costs	-	-
	<u>-</u>	<u>-</u>
<b>Cost of charitable activities</b>		
Donation to Borneo Nature Foundation (restricted)	543,366	160,000
Other donations and charges	-	226,962
	<u>543,366</u>	<u>386,962</u>

**Borneo Nature Trust**  
Notes to the Financial Statements  
30 November 2022

3. **RESOURCES EXPENDED** continued

	30.11.22	30.11.21
	£	£
<b>Governance</b>		
Independent examination	750	900
Trustees travel expenses	<u>-</u>	<u>-</u>
	<u>750</u>	<u>900</u>
<b>Other costs</b>		
Bank charges and other	2,772	221
	<u>3,522</u>	<u>388,083</u>

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

	30.11.22	30.11.21
	£	£
Accrued expenses	<u>750</u>	<u>3,600</u>

5. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Current assets	-	886	886
Current liabilities	<u>-</u>	<u>(750)</u>	<u>(750)</u>
<b>Net assets</b>	<u>-</u>	<u>136</u>	<u>136</u>

6. **TRUSTEES' REMUNERATION AND EXPENSES**

No trustees received remuneration in the year ended 30 November 2022 or 2021. No expenses were reimbursed to trustees in the year ended 30 November 2022 (2021 - £nil).

**BORNEO NATURE TRUST**

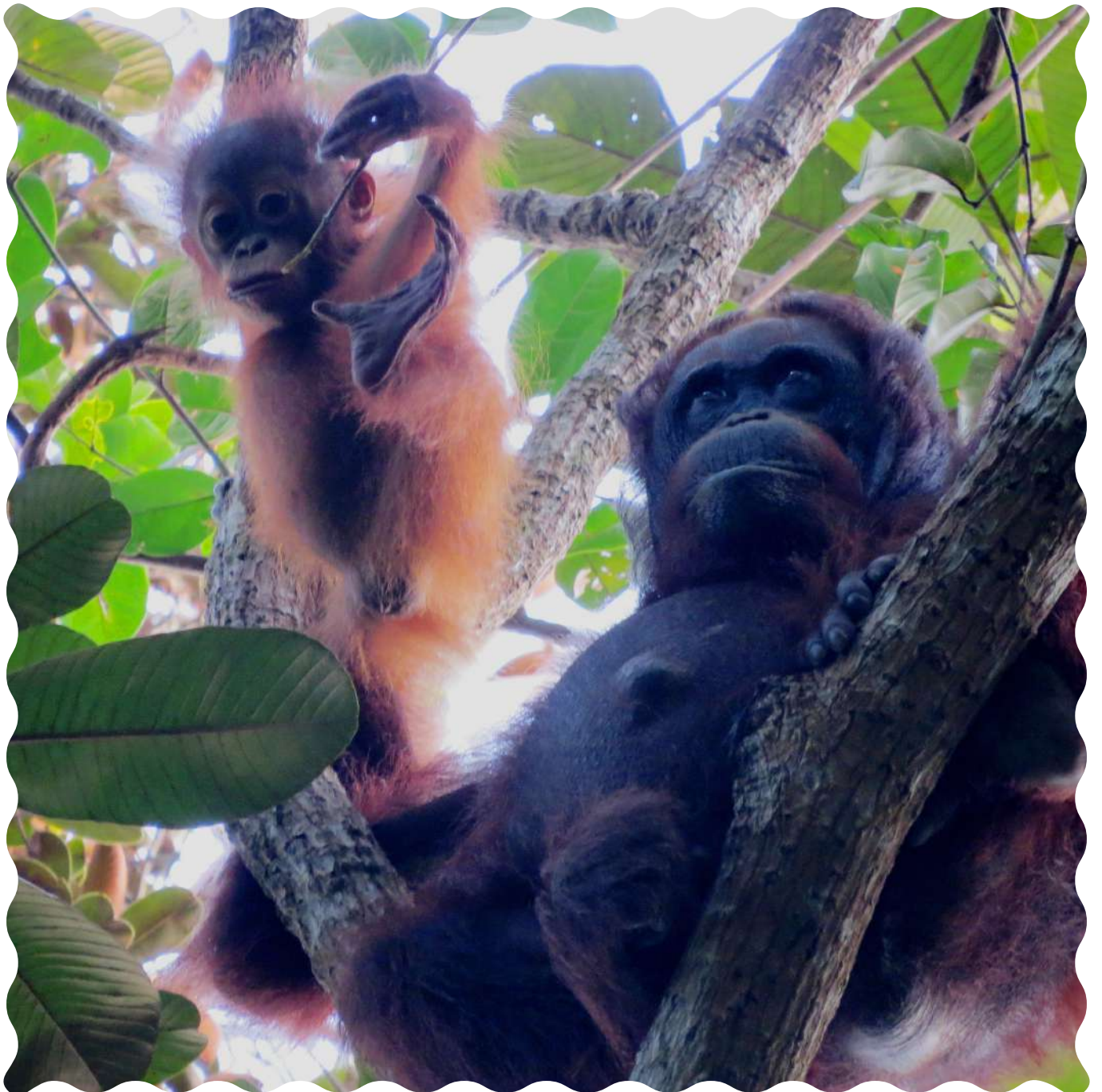
England & Wales - Charity number 1142870

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# Accounts

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# BORNEO NATURE FOUNDATION ANNUAL REPORT 2021





Yayasan Borneo Nature Indonesia (the Borneo Nature Foundation) is a non-profit organisation legally registered with the Government of Indonesia (Akta AHU-AH.01.06-0008971) which partners with the Borneo Nature Foundation International with offices in Cornwall, UK and Barcelona, Spain, and the Borneo Nature Trust (UK Registered Charity No. 1142870).

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## Executive Summary



The year 2020 was marked by the COVID-19 pandemic that hit almost the entire planet. For the world of forest conservation, the pandemic highlights two important aspects. Firstly, it reminds us of how increasingly crucial healthy forest ecosystems are for the survival of mankind in the future, and that we must work harder than ever to conserve forests for biodiversity and humanity alike. Secondly, the pandemic presents new challenges for all stakeholders in forest conservation in the form of limitations on activities, reduced mobility and lack of resources, and encourages us to innovate in the face of adversity.

Although challenging, these two aspects only inject enthusiasm into the Borneo Nature Foundation (BNF), to continue to move, strengthen, and adapt in the midst of a pandemic to actualize rainforest conservation in Central Kalimantan. Together with partners, governments, communities, and donor agencies, BNF continues to expand the scope and impact of pioneered programmes, including forest restoration and research programmes in the Sebangau National Park, community empowerment through support for social forestry management in the Rungan landscape, education and outreach activities for young people concerned about the environment, and biodiversity research in Barito Ulu.

BNF also realizes that human resources are the backbone in running and achieving success in each of our programmes. Therefore, during this pandemic we have taken great care to protect our staff and collaborators by implementing a stringent COVID-19 protocol, regular COVID-19 tests, vaccinations, and creating safe working guidelines, both in the office and in the field, in order to protect those that we care about and the biodiversity we

work with, whilst continuing our critical work in each of our programmes.

With all the achievements and efforts that have been carried out in 2020, the board expresses its gratitude to the trustees, management team and all employees for their hard work and support. The board also expressed its appreciation for BNF's partners, including the Indonesian government, donor agencies, universities, the private sector, community groups and other NGO's. The board encourages BNF management and staff to continue to increase their capacity and always strive to achieve their best for the protection and preservation of Kalimantan's precious rainforests.

2020 has brought great developments within BNF and we will see changes in the management structure of BNF starting in early 2021. The new structure is expected to further strengthen the organisation as a whole to meet new challenges in the coming years. With these changes and expansion within BNF, we will only worker harder and with continued passion to achieve our mission as a strong and supportive team. Therefore, BNF continues to be committed to realizing the mission carried out, through cooperation and support from all parties, both internal and external.

This pandemic is not over, and I don't know when it will end, but we must remain aware so that we can all continue the conservation effort in Central Kalimantan.

----- Juliarta Bramansa Ottay  
Chairman  
Yayasan Borneo Nature Foundation Indonesia



## Tribute: Yunsiska Ermiasi (Siska)



On the 5th of August 2021, our beloved Yunsiska Ermiasi passed away from COVID-19. Siska, as she was known, was a Deputy Director for the Borneo Nature Foundation Indonesia (BNF). She died while being treated at the Muhammadiyah Hospital in Palangka Raya and her body was buried at Pal 12 Cemetery on the 6th of August 2021.

Growing up in the village of Tewang Pajangan in Central Kalimantan, Siska's interest in conservation started young, imbued with strong ancestral values of environmental responsibility. Siska completed her bachelor's degree in Agronomy and Soil Science in 2003 and later went on to graduate with a master's degree in Environment and Natural Resources Management from the University of Palangka Raya. She began working with the Centre for International Cooperation of Sustainable Management of Tropical Peatlands (UPT LLG CIMTROP) in 1998, and was appointed their Secretarial Coordinator from 2006. In her role as Coordinator, Siska bridged multiple conservation and research projects, developing a thorough understanding of peatland conservation and barriers to its success in the region.

Siska was noted for her kindness and patience in supporting foreign researchers, including the Borneo Nature Foundation (BNF) International

Directors whom she would join as Conservation Manager with BNF Indonesia in 2016. As Conservation Manager, Siska was responsible for establishing and overseeing BNF's reforestation project, community nurseries, firefighting teams, and liaising with relevant parties to ensure these projects were a success. After being promoted to Deputy Director, Siska continued to excel, inspiring others to follow her lead and get stuck in with conservation efforts.

There are few people as kind, generous and warm-hearted as Siska was. Her friends, family, and all of us at BNF were deeply shocked and saddened by her passing. Siska was an inspiring and very humble person, a Dayak woman who gave her short life to make a real and lasting impact on society and conservation in Borneo.

BNF will continue her work and her legacy, setting up a fund in her name to support Dayak women in conservation.

Rest in peace, Siska! You were a shining light in this world and will never be forgotten!

With love from,  
The BNF Family

# Borneo: Where We Work

INDONESIA



CENTRAL KALIMANTAN



SEBANGAU

## SEBANGAU

Conservation research, dam building and hydrology monitoring, reforestation, sustainable livelihood development, environmental education, training and capacity building, community nurseries initiative, fire prevention and forest patrols, international field courses.





**BARITO ULU**

**BARITO ULU**  
Conservation research, scientific expeditions, research centre development, knowledge sharing and publication.

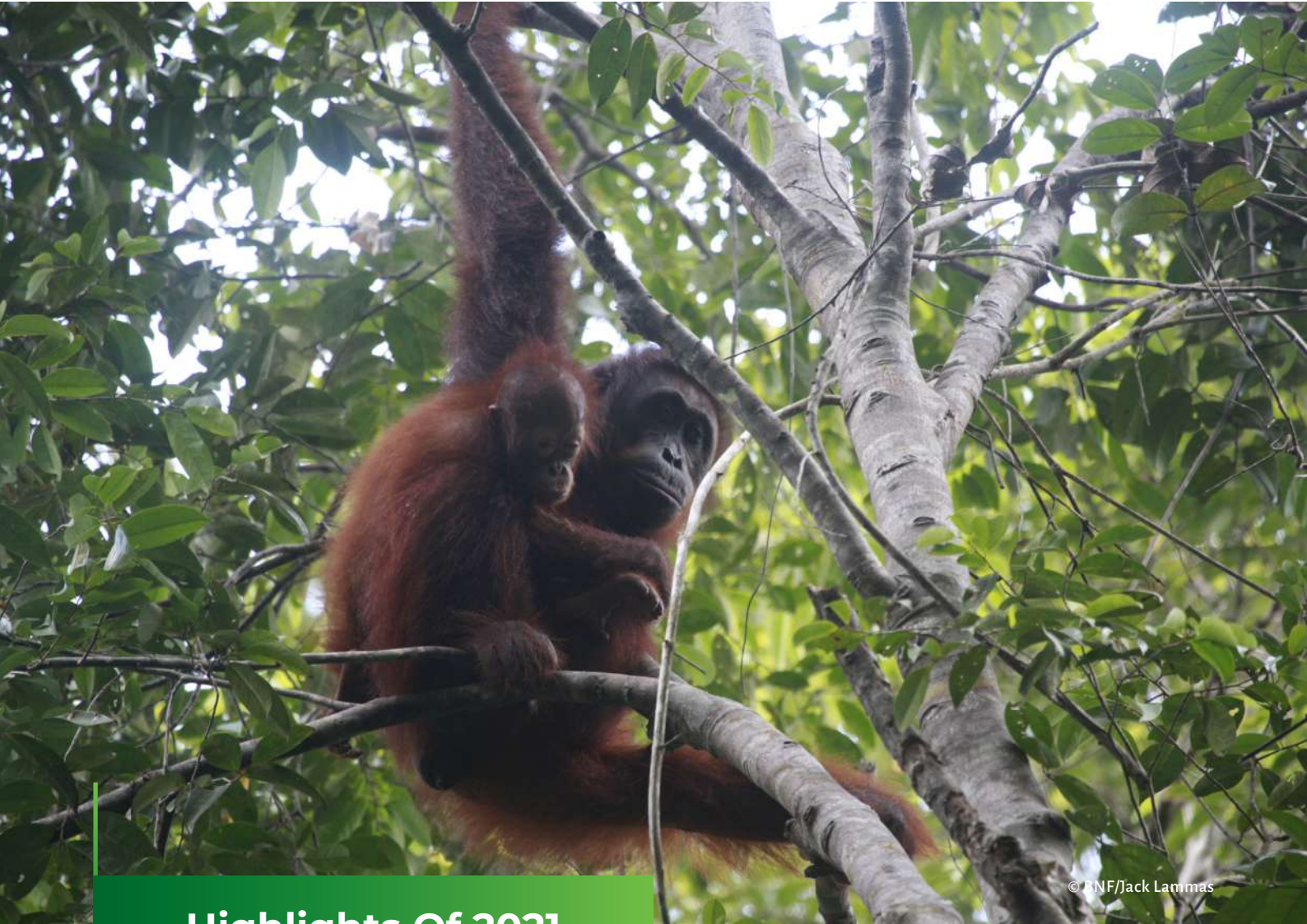


**RUNGAN**



**RUNGAN**  
Conservation research, forest patrols, community empowerment, sustainable livelihood development, Social Forestry licensing and indigenous land rights, environmental education.





## Highlights Of 2021

Despite intense difficulties imposed by the ongoing COVID-19 pandemic, our dedicated, innovative teams in Borneo and beyond have found ways to continue to deliver BNF's conservation vision. Our conservation activities remain on track, continuing to expand and deliver results, including successful protections granted under the Social Forestry initiative in Rungan, and widening patrols in Sebangau National Park to deter illegal logging

and poaching. Important new research projects have been initiated, Indonesian student projects supported and papers published; and our education and outreach teams have continued finding novel ways to deliver our conservation messages. This includes the use of both social and mass media, which has allowed us to reach a wider audience, including through our Rainforest Live event and over the International Orangutan and Gibbon days.

# 2021 in Numbers

9 publications



from BNF scientists

4 students

awarded the Orangutan Caring Scholarship



5 community patrol teams

active in the Sebangau National Park



17,000 people

around the world participated in this year's Rainforest Live event



10 community nurseries

managed by local families



223 children  
5 schools

joined BNF's Conservation Class sessions



1,050 vaccine doses

against COVID-19 distributed with BNF's support



7 villages

in the Rungan landscape participating in our community development initiatives

13 villages

working with BNF on Social Forestry schemes in Rungan

96,302 seedlings

planted in service of our 1 Million Trees campaign to date



45,865 ha of land

now under protective designations in the Rungan landscape



## SEBANGAU



We have continued to strengthen our patrol, firefighting and conservation research activities in Sebangau National Park, with the sole exception of primate behaviour research follows due to COVID-19 precautions. The year's fire season was mercifully short and passed without major incident, in no small part due to the tireless efforts of our community firefighting teams. We also reinforced habitat protections for orangutans and other forest wildlife in 2021 by strengthening the management capacity of National Park staff and upping the frequency of coordinated patrols. Our community nurseries programme really took off in 2021, with the establishment of four additional nurseries, involving

Finally, we took steps to grow our environmental education initiatives, even amidst COVID-19 lockdowns, by delivering physical activity packages and forming partnerships with new groups of potential volunteers.

## RUNGAN

Prior to the start of this project, just 4,910 ha of land was protected under a 'special forest' designation for education and research purposes. Since its inception, we have supported the designation of 45,865 ha of land as conservation blocks, Social Forestry units and HCVF (High Conservation Value Forest) areas. Eight villages have already been granted Social Forestry permits with defined management boundaries and we are working with these communities to develop post-protection schemes. In five of the eight villages, we are helping to facilitate the adoption of sustainable livelihoods, such as aquaculture, vegetable gardens, honey farming and ecotourism. Social Forestry applications for the protection of an additional 5,108 ha are currently in progress, working to obtain permits for a further 13 villages. As part of the protection management plan of the Mungku Baru Education Forest (KHDTK), we collaborated with government and academic partners to delineate forest boundaries, which are now awaiting formalisation. We also continued to implement research activities in the KHDTK and support student projects, both local and international, in fulfilment of their degree theses.



## BARITO ULU



As our newest site, 2021 activities in Barito Ulu consisted of pilot expeditions into the forest around the old Rekut Research Station. Between April and early June, a team of BNF scientists set out to install camera traps, granting us a sneak peek at the region's hidden biodiversity. We now know that a number of endangered and rare species exist in the area, including the elusive and endemic Borneo bay cat (*Catopuma badia*, pictured).

## BNF ... BEYOND BORNEO



We have a dedicated team of international officers based at multiple locations throughout Europe, including the UK, Spain, France and the Netherlands, all working to support the on-the-ground efforts of our Indonesian teams. In 2021, we significantly increased our capacity for international outreach and fundraising, taking on new members of staff, hosting charity days with partner zoos, and developing resources for schools and universities.



## COVID-19: Protecting Wildlife and People

Our work was unavoidably hampered by local surges in COVID-19 cases and related illnesses and restrictions, particularly regarding travel and face-to-face community engagement, education and outreach work. In keeping with government restrictions and public health advice, masks were worn indoors and social distancing guidelines enforced. BNF produced our own cloth reusable masks, featuring some of Borneo's iconic wildlife, which we have continued to disseminate among local communities. We also supplied sanitising gel, information and posters/pamphlets to communicate the risks associated with COVID-19

and its lesser-appreciated environmental impacts. Moreover, in August, BNF supported PO. Logos, the City Government and the City Resort Police in distributing the first stage of vaccine doses. Despite these precautions, our teams were hit hard by COVID-19 and unfortunately we lost our wonderful Deputy Director, Yunsiska Ermiasi (*Siska to those who knew her*), in August 2021 (*see tribute from the Board*). Owing to regional COVID-19 flares, some of our routine activities were carried out virtually, including the monitoring of vegetable gardens in villages in Rungan.

# Saving the Rainforest

Economic and social hardship risks further forest and wildlife loss, owing to the increased conversion and exploitation of these resources as society struggles to recover from the pandemic. Our community development programme is designed to reduce pressure on the forest and increase local people's resilience to such threats by developing sustainable livelihood options in five villages, ranging from fishpond aquaculture to kelulut honey production. Furthermore, community patrols were active in Sebangau National Park and Rungan throughout the year, deterring would-be loggers and poachers, and enabling rapid detection and responses to incidents of fire. Due to these courageous efforts, a second consecutive fire season has passed without any major fire outbreaks or damage to our forest sites. Peat-rewetting projects also played a role, with further dams constructed to block ex-illegal logging canals, keeping the peat forests swampy and fire-resistant.

Our new 1 Million Trees project accelerated in 2021,

supported by BNF's community nurseries initiative, which serves the dual purpose of generating income for local villagers and providing seedlings for BNF's reforestation efforts. We expanded our capacity for growing seedlings by constructing and equipping four new community seedling nurseries and 16 training nursery managers. There are now 10 BNF-supported community nurseries, contributing 47,000 of the 96,302 seedlings planted so far. Thanks to the community nursery teams' hard work and generous community support, we are now well on the way towards our goal of planting 1 million trees by 2025!

We have taken great pains to ensure our habitat protection plans did not lose momentum despite the challenges and restrictions faced during the pandemic, facilitating meetings between community, government and industry stakeholders to implement Social Forestry schemes in the Rungan landscape.

## To further protect habitats in 2021, BNF...

- Pursued recognition of the **Community Customary Law** for the rights of indigenous communities in Central Kalimantan by helping to inaugurate the Launch of Guidelines for the Recognition of the Existence of the Indigenous Law Communities (MHA).
- Helped our partners at University Muhammadiyah Palangka Raya mark the Mungku Baru Education Forest boundaries, strengthening its protection.
- Working with the local Central Kahayan Forest Management Unit to develop the **Essential Ecosystem Area (KEE) green wildlife corridor concept**, which serves to reconnect fragmented areas of forest, making up a single contiguous block for integrated conservation management.
- Ran a large event on Social Forestry licensing, together with regional authorities, where **new Social Forestry decrees** granted between 2019-2020 were handed to community groups from 20 villages.
- Continued to socialise the government's Social Forestry initiative, gathering further interest and support from local communities.
- Been instrumental to the **designation of 45,865 ha of land as conservation blocks, social forestry units and HCV (High Conservation Value) areas** in the Rungan landscape.



## Scientific Research

Most of our research activities continued as normal into 2021, with the exception of our primate follows, which were temporarily suspended in March 2020 to reduce the risk of COVID-19 transmission and help safeguard the primate populations we are committed to conserving. However, our research teams have regularly reported orangutan sightings, including females with young babies and flanged males while conducting other surveys. Long-calls have been also heard at multiple times and locations, providing encouraging evidence to support the hypothesis of not only a stable, healthy and possibly growing orangutan population, but also a productive forest that can support mothers and their babies, adolescent offspring, and also older males. These informal observations seem to be confirmed by our population surveys, involving

orangutan nest counts, which suggest a relatively stable population. We hope to be able to restart our long-term primate behaviour studies in 2022 once the local COVID-19 situation allows.

To overcome the lack of information due to the suspension of the primate follows, our field research team, supported by our international primate scientists, initiated an exciting initiative, starting a brand new project. The new mammal sighting surveys started in 2021, with the aim of patrolling the forest on previously determined transects in order to record any mammal encounter, with a focus on Central Kalimantan's three emblematic primate species: Bornean orangutans, white-bearded gibbons and red langurs. Indeed, we wanted to also have the opportunity to assess

the potential changes in group composition (new babies, missing individuals...), the location where the mammals were detected, and their behavior towards observers. These surveys demonstrated encouraging results regarding the primates' population status in the Sebangau National Park.

Our core long-term forest ecology data collection in Sebangau National Park and the Rungan landscape was able to continue relatively unaffected throughout the pandemic, including bioindicators monitoring surveys, tree reproductive phenology surveys, and peat hydrology monitoring..

We also focused on analysing our long-term databases in preparation for some major planned publications and presenting preliminary results of these remotely to the global research community at the International Peatland Society congress. These analyses are revealing both the potential impacts of fire disturbance on tropical peatland biodiversity and recovery from this, and providing insight into optimal strategies for replanting burned tropical peatland areas. Watch this space for more on this in 2022!

BNF supported two promising Indonesian students to conduct dissertation research in Sebangau in 2021. This includes a PhD project co-supervised by Dresden University of Technology and Universitas Gadjah Mada (UGM) involving modelling the impact of forest disturbance on orangutans; and a UGM masters project studying the impacts of fire disturbance on reptiles and amphibians. These projects have produced some exciting results, which are currently being prepared for publication.

We have also been involved in exciting projects to advance the development and application of technology for research and conservation on Borneo. Together with partners at Liverpool John Moores University and CIMTROP-University of Palangka Raya, this includes continuing to develop novel systems for detecting and monitoring tropical peatland fires using thermal cameras attached to drones. We are also working to create a novel, low-cost system for high temporal resolution monitoring of tropical peatland subsidence, and developing the use of camera traps in trees for surveying arboreal wildlife in tropical forests.



## Publication

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Harrison M. E., Nasir D., Healy W., Kulu I. P., Husson S. J., Santiano, Purwanto A., Iwan, Page S. E., van Veen F. and Imron M. A. (2021) [The importance of monitoring research in assessing impacts of anthropogenic activities on tropical peatland biodiversity: examples from Central Kalimantan, Indonesia](#). In: *Peatlands and Peat – Source of Ecosystem Services. Abstract Book: Oral Presentations. Proceedings of the 16th International Peatland Congress*. International Peat Society, Tallinn, Estonia. 44-50.

Moore J. F., Soanes K., Balbuena D., Beirne C., Bowler M., Carrasco-Rueda F., Cheyne S. M., Coutant O., Forget P-M., Haysom J. K., Houlihan P. R., Olson E. R., Lindshield S., Martin J., Tobler M., Whitworth A. and Gregory T. (2021) [The potential and practice of arboreal camera trapping](#). *Methods in Ecology and Evolution*. 12: 1768-1779.

Ottay J. B., Harrison M. E., Jagau Y., Ermiasi Y, Ripoll Capilla B., Bruges Sintes P., van Veen F. and Husson S. J. (2021) [The potential of and challenges for biodiversity conservation in tropical peatlands in Indonesia, as illustrated in Sebangau, Central Kalimantan](#). In: *Peatlands and Peat – Source of Ecosystem Services. Abstract Book: Poster Presentations. Proceedings of the 16th International Peatland Congress*. International Peat Society, Tallinn, Estonia. 24.

Smith S. W., Rahman N. E. B., Harrison M. E., et al. (2021) [Peatswamp forest revegetation: lessons learnt from a systematic review](#). In: *Peatlands and Peat – Source of Ecosystem Services. Abstract Book: Poster Presentations. Abstract Book: Poster Presentations. Proceedings of the 16th International Peatland Congress*. International Peat Society, Tallinn, Estonia. 141-142.

Thurstan R. H, Hockings K. J., Hedland J. S.U., Bersacola E., Collins C., Early R., Ermiasi Y, Fleischer-Dogley F., Gilkes G., Harrison M. E., Imron M. A., Kaiser-Bunbury C. N., Katoppo D. R., Marriott C., Muzunguile M.-M., Nuno A., de Barros A. R., van Veen F., Wijesundara I. and Bunbury N. (2021) [Envisioning a resilient future for biodiversity conservation in the wake of the COVID-19 pandemic](#). *People and Nature*. 3(5): 990-1013.

Yalcindag, E., Stuart, P., Hasegawa, H., Streit, A., Doležalová, J., Morrogh-Bernard, H., Cheyne, S. M., Nurcahyo, W. and Foitová, I. (2021) [Genetic characterization of nodular worm infections in Asian Apes](#). *Scientific reports*. 11(1): 1-11.



## Community Development

In 2021, we geared up our existing permaculture, aquaculture, honey production and ecotourism-homestay initiatives, which are underway in village communities across the Rungan landscape and surrounding the Sebangau National Park. A few highlights from our community development programme are shown below...

### Home gardens and permaculture

- In Tahawa village, community members have built additional planting beds to plant chilli and cucumbers, the first of which were harvested in October with \$35 USD in proceeds.
- Chicken coops were built in Parahangan village in September, alongside agroforestry food training provided by the Centre for Social Forestry and Environmental Partnerships. Following this, over 300 chickens were introduced to the village late in the year.
- In Tahawa and Petuk Liti Villages, members of Social Forestry Business Groups received training in oyster mushroom cultivation.
- Kelulut bee cultivation in several villages has proven highly successful. In Bukit Bamba, several members of the honey cultivation group abandoned their previous work as loggers to become full-time beekeepers and five people in the village have adopted kelulut bee farming independently.
- In March and May, community members in the Sebangau National Park landscape conducted successful harvests of their fruit and vegetable crops; in May alone, a total of 103 kg of produce was harvested from 11 different species of crop. This project is still in its experimental stages but results thus far have been promising.



## Aquaculture

- Fishponds installed by BNF for sustainable aquaculture reduce community members' reliance on river-fishing, which carries the risk of mercury poisoning. Most fishponds have been well-maintained, producing enough fish for individual consumption or to be sold at local markets, generating an average income per pond of \$230 and \$165 USD in the villages of Panjehang and Petuk Berunai, respectively.
- Some fishponds have reportedly produced eggs, which can be sold to interested parties in the villages for further fish cultivation.
- Early in 2021, BNF supported an information workshop on the use and processing of the KUSUKA card (Marine and Fisheries Business Card). The greatest benefit of having a KUSUKA card is professional recognition in the fish market. Members receive access to databases, insurance, services and technical guidance from marine and fishery business actors.
- Communities in Sebangau held their first fish harvest in May, which would have translated into sales of \$191.10 USD in the market.



## Ecotourism

- Social Forestry Business Groups have been founded for ecotourism development in Petuk Liti and Penda Barania villages.
- The Bukit Bamba community held a meeting to promote Lake Baruh for tourism purposes, which was attended by the Head of the Pulang Pisau Tourism Office.
- A group of young people from Tahawa and Parahangan visited Tangkiling, a permacultural hotbed and popular ecotourist destination, to learn about ecotourism and how it might be applied in their own villages.



## Environmental Education and Outreach

The ongoing COVID-19 pandemic has continued to make in-person engagement challenging, leading our dedicated education and outreach teams to innovate and develop new approaches to spread our conservation message and engender change. We regularly engaged with our 32 Anak Sebangau (Children of Sebangau) members using a variety of education techniques designed to reflect evolving pandemic restrictions and maintain participant safety. This included delivering education packs containing activities, games, journals, crafts and healthy snacks every week. Throughout the year, children learned about the biodiversity that exists in the forests near their homes, as well as taking part in environmental art activities and learning about the benefits the forest provides to people. In December, we ran our annual Anak Sebangau Festival, which this year was switched online due to COVID-19 restrictions. Likewise, we continued to engage local teens as part of our Sebangau Rangers programme, teaching around 15 young people each week about sustainable livelihoods including ecotourism and permaculture.

Conservation Class (Kelas Konservasi) is our environmental education module delivered to pupils as part of their mainstream school education, covering topics about tropical rainforest ecology, biodiversity, threats to forests and conservation solutions. Due to school closures during the pandemic, we adapted sessions to be delivered online. This had the extra benefit that we could begin expanding our educational outreach to more schools outside of our core working area, including to schools in Yogyakarta (Java) as well as Palangka Raya. We invited BNF researchers to share their experiences, inspire children and raise awareness about the environment. A total of 223 children and 5 schools joined Conservation Class sessions

throughout 2021.

We are committed to ensuring children in even the most remote communities have access to environmental education and so we have been delivering regular sessions in rural areas bordering the Rungan Landscape. We have been working with the local school in Mungku Baru and the Hosanna Church Sunday School to teach pupils about the biodiversity and vegetation structure in their nearby forest.

Gibbon Goes to School is one of BNF's ongoing education initiatives that brings environmental awareness to children of a young age through interactive storytelling using BNF's storybook 'The Little Gibbon Who Lost His Song'. In June 2021, we launched the Little Gibbon storytelling app in collaboration with Jamie's Software. The app tells the story of Little Gibbon in a unique and interactive way and can be downloaded to Android devices free of charge. We are sharing this app with parents in the local communities who have reported that they enjoy this new way of storytelling and it encourages their children's curiosity about the wildlife on their doorstep.

We have also engaged a wider audience via a series of webinars, podcasts and online festivals including 'Rainforest Live', reaching over 17,000 people in total. To expand our impact even further, 2021 marked the establishment of our Global Outreach team who are working to inspire an international audience with the importance of the Bornean rainforests. To kick this off, we delivered several charity days in collaboration with some of our partner zoos in France including Parc Animalier d'Auvergne and Zoo d'Amnéville, engaging audiences well beyond Borneo.

# Acknowledgements

None of BNF's conservation actions would be possible without our incredible network of global partners, collaborators and supporters. We look forward to continuing to strengthen these partnerships, working together towards a shared goal of safeguarding vital forest habitat for the conservation of biodiversity, socio-economic and cultural values.

BNF is thankful to the **Government of Indonesia** for their invaluable support and partnership, in particular:

**Indonesian Ministry of Environment and Forestry (KLHK)**  
**General Directorate of Social Forestry and Environmental Partnership (PSKL)**  
**Natural Resources Conservation Agency Central Kalimantan (BKSDA)**  
**Indonesian National Research and Innovation Agency (BRIN)**  
**Centrak Kalimantan Environmental Agency (DLH)**  
**Environmental Agency (DLH) Murung Raya District**  
**Environmental Agency (DLH) Palangka Raya city**  
**Environmental Agency (DLH) Pulang Pisau District**  
**Forestry Agency Central Kalimantan (DISHUT)**  
**Education Agency Central Kalimantan (DISDIK)**  
**Disaster and Fire Management Agency Central Kalimantan (BNPb PK)**  
**Technical Unit for Social Forestry Schemes Kalimantan (BPSKL)**  
**Ministry of Tourism and Creative Economy**  
**City Government of Palangka Raya**  
**District Government of Pulang Pisau**  
**District Government of Gunung Mas**  
**District Government of Murung Raya**  
**Sebangau National Park Authority (BTNS)**  
**Forest Management Units (KPHP) I and II Murung Raya District**  
**Forest Management Units (KPHP – Central Kahayan) III, XIII and XVIII**

We are grateful to be partnered with **local and international universities**, students from which contribute significantly to our research efforts in Central Kalimantan.



University of Palangka Raya (UPR)



Palangka Raya Christian University (UNKRIP)



National University (UNNAS)



Gadjah Mada University (UGM)



University of Exeter



Oxford Brookes University



Liverpool John Moores



University of Leicester



University of Kent, Cornell

BNF is proud to work alongside the **CIMTROP Community Patrol Team** and **local firefighting teams**, TSA Bukit Tunggal, TSA Kalimantan Tengah, MPA Kereng Bangkirai, MPA Sabaru, MPA Mungku Baru and Hitam Putih Borneo, improving on-the-ground firefighting capacity for human and ecosystem health.

We offer further gratitude to the **communities** of Penda Barania, Tuwung, Sigi, Petuk Liti, Bukit Bamba, Parahangan, Tahawa, Tambak, Kasali Baru, Pahawan, Goha, Bahu Palawa, Pamarunan, Balukon, Panjehang, Petuk Berunai, Petuk Katimpun, Marang, Parempei, Bereng Malaka and Mungku Baru for their engagement and enthusiasm.

Finally, would like to extend our thanks to the following **organisations and institutions** for their generous support and collaboration:



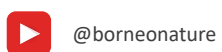
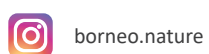


## Borneo Nature Foundation

Jl. Bukit Raya No. 17, Palangka Raya, Kalimantan Tengah, 73112

Telp. 0536 - 421 3343

[www.borneonaturefoundation.org](http://www.borneonaturefoundation.org)



Report and Financial Statements  
for the year ended 30 November 2021 for

## **Borneo Nature Trust**

Registered Charity No.: 1142870

Borneo Nature Trust  
30 November 2021

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Borneo Nature Trust  
Reference and administrative information  
30 November 2021

---

**TRUSTEES:** Dr. D J Chivers  
Ms. E Monks  
Ms. C S McLardy  
Dr. S Page  
Ms. V H Smith

**REGISTERED OFFICE:** 4b Marston Street  
Oxford  
OX4 1JU

**REGISTERED CHARITY  
NUMBER:** 1142870

**ACCOUNTANTS:** Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

**BANKERS:** HSBC Bank plc  
65 Cornmarket Street  
Oxford  
Oxfordshire  
OX1 3HY

**Borneo Nature Trust**  
Report of the Trustees  
30 November 2021

---

The Trustees present their report with the financial statements of the Charity for the year ended 30 November 2021.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Borneo Nature Trust (BNT) is governed by a Trust Deed dated 14 July 2011. The Charity is an unincorporated association under the control of its Trustees.

Funding for the Charity's activities will be sought from existing charitable sources as well as its own range of fundraising opportunities. It is the intention of BNT to partner with individuals, companies and other charities in the pursuit of its aims.

### **TRUSTEE RECRUITMENT PROCESS**

In accordance with the Charities Commission directives, Trustees are invited to join the committee and upon acceptance are required to complete a standard Application Form and issued with rules and regulations set out in the Commission's document CC3a. In addition, Trustees are asked to abide by BNT's confidentiality rules as set out on the reverse of their acceptance letters. Trustees are required to attend at least two meetings annually. They may resign from the committee at any time, at which point a replacement would be discussed and invited to apply. A Chair is elected annually by vote (each Trustee has an equal vote).

### **OBJECTIVES AND ACTIVITIES**

BNT was formed to promote conservation of biological diversity in Indonesian Borneo, to advance the education of the public regarding tropical biodiversity conservation in Indonesian Borneo and to promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment.

### **SUMMARY OF MAIN ACTIVITIES UNDERTAKEN IN RELATION TO OBJECTIVES**

BNT continues to pursue its objectives primarily by fundraising, making grants and sponsoring and undertaking research.

### **PERFORMANCE AND ACHIEVEMENTS**

During the year the fund distributed funds totaling £160,000 directly to The Borneo Nature Foundation in Indonesia. The funds are used to support the following activities:

- (i) Education and outreach for conservation
- (ii) Fire-fighting for habitat protection
- (iii) Patrol teams for conserving, protecting and monitoring the forest
- (iv) Monitoring of the resident primate populations

### **FINANCIAL REVIEW**

The charity recorded a net deficit in the year of £20,935 compared to a surplus of £2,931 in 2020, with incoming resources increasing by £237,087 from £130,061 in 2020 to £367,148 this year.

No restricted funds are in deficit.

### **FUNDS HELD AS CUSTODIAN TRUSTEE**

No funds are held as custodian trustee.



**Borneo Nature Trust**  
Report of the Trustees (continued)  
30 November 2021

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Charities Act 1993 requires the trustees to prepare financial statements for each financial year, giving a review of the charity's activities during the year and showing its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINERS**

The independent examiners are Nicholas Cliffe & Co. Limited, Chartered Accountants, of Great Shelford, Cambridge.

Approved by the Trustees on

2022 and signed on their behalf:

.....  
Ms. V H Smith - Trustee

Borneo Nature Trust  
Report of the Independent Examiner  
30 November 2021

---

I report on the accounts of The Borneo Nature Trust for the year ended 30 November 2021.

**Respective responsibilities of trustees and examiner**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 43 of the 1993 Act; follow the procedures laid down in the general directions given by the Charities Commission (under section 43(7)(b) of the Act, as amended); and state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to our attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.

.....

Dated: ..... 2022

A N Cliffe  
for and on behalf of Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

Borneo Nature Trust  
Statement of Financial Activities  
30 November 2021

	Note	Restricted funds £	Unrestricte d funds £	Total 2021 £	Total 2020 £
<b>Incoming resources</b>					
Voluntary income	2	68,283	138,137	<b>206,420</b>	120,061
Income from activities generating funds	2	-	-	-	-
Income from charitable activities	2	-	160,688	<b>160,688</b>	10,000
Other income		-	40	<b>40</b>	-
<b>Total incoming resources</b>		<b>68,283</b>	<b>298,865</b>	<b>367,148</b>	<b>130,061</b>
<b>Resources expended</b>					
Cost of generating voluntary income	3	-	-	-	-
Cost of charitable activities	3	345,171	41,791	<b>386,962</b>	125,994
Governance	3	-	900	<b>900</b>	900
Other resources expended	3	-	221	<b>221</b>	236
<b>Total resources expended</b>		<b>345,171</b>	<b>42,912</b>	<b>388,083</b>	<b>127,130</b>
<b>Net incoming / (outgoing) resources</b>		(276,888)	255,953	<b>(20,935)</b>	2,931
<b>Transfers between funds</b>		265,925	(265,925)	-	-
<b>Net movement in funds for the year</b>		(10,963)	(9,972)	<b>(20,935)</b>	2,931
<b>Balance brought forward</b>		10,963	39,264	<b>50,227</b>	47,296
<b>Balance Carried forward</b>		-	29,292	<b>29,292</b>	50,227

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 8 form part of these financial statements.



Borneo Nature Trust  
Balance Sheet  
30 November 2021

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	Notes	£	2021	£	£	2020
<b>Current assets</b>						
Cash at bank and in hand		32,892			52,927	
		32,892			52,927	
<b>Creditors:</b> amounts falling due within one year	4	(3,600)			(2,700)	
<b>Net current assets</b>			<u>29,292</u>			<u>50,227</u>
<b>Total assets less current liabilities</b>			<b><u>29,292</u></b>			<b><u>50,227</u></b>
<b>Reserves</b>						
	5					
Restricted Funds				-		10,963
Unrestricted Funds			<u>29,292</u>			<u>39,264</u>
			<b><u>29,292</u></b>			<b><u>50,227</u></b>

**ON BEHALF OF THE TRUSTEES:**

Approved by the Trustees on

2022 and signed on their behalf.

.....

Ms. V H Smith - Trustee

Borneo Nature Trust  
Notes to the Financial Statements  
30 November 2021

---

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and in compliance with Statement of Recommended Practice on Accounting by Charities.

**Income**

Income receivable in cash as grants and donations is included in full in the statement of financial activities as soon as it is ascertainable. Miscellaneous sales and bank interest are recognized on receipt. Identifiable income provided in kind is recognized as both income and expenditure.

**Resources expended**

Resources expended are allocated to the different funds as the costs arise.

**Funds**

Restricted funds consist of monies provided by grant or donation for specific purposes. Designated funds consist of monies earmarked by the Trustees for specific purposes. Unrestricted funds consist of monies provided for general charitable activities.

2. **INCOMING RESOURCES**

	<b>30.11.21</b>	<b>30.11.20</b>
	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations TOP (Restricted)	68,283	86,906
Donations re OAUK (Restricted)	-	-
General donations (Unrestricted)	298,825	43,155
	<u>          </u>	<u>          </u>
	<b><u>367,108</u></b>	<b><u>130,061</u></b>
 <b>Other income</b>		
Bank interest received	<u>40</u>	<u>-</u>
	<b><u>367,148</u></b>	<b><u>130,061</u></b>

3. **RESOURCES EXPENDED**

	<b>30.11.21</b>	<b>30.11.20</b>
	<b>£</b>	<b>£</b>
<b>Cost of generating voluntary income</b>		
Fund-raising costs	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
 <b>Cost of charitable activities</b>		
Donation to Borneo Nature Foundation (restricted)	160,000	116,399
Other donations and charges	<u>226,962</u>	<u>9,595</u>
	<b><u>386,962</u></b>	<b><u>125,994</u></b>

Borneo Nature Trust  
Notes to the Financial Statements  
30 November 2021

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3.	<b>RESOURCES EXPENDED continued</b>	<b>30.11.21</b>	<b>30.11.20</b>
		<b>£</b>	<b>£</b>
	<b>Governance</b>		
	Accountancy fees	900	900
	Trustees travel expenses	<u>-</u>	<u>-</u>
		<b><u>900</u></b>	<b><u>900</u></b>
	<b>Other costs</b>		
	Bank charges	221	236
	Travel	<u>-</u>	<u>-</u>
		<b><u>388,083</u></b>	<b><u>127,130</u></b>

4.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>30.11.21</b>	<b>30.11.20</b>
		<b>£</b>	<b>£</b>
	Accrued expenses	<u>3,600</u>	<u>2,700</u>

5.	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>Restricted</b>	<b>Unrestricted</b>	
		<b>Funds</b>	<b>Funds</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	Current assets	-	32,892	32,892
	<b>Current liabilities</b>	<u>-</u>	<b><u>(3,600)</u></b>	<b><u>(3,600)</u></b>
	<b>Net assets</b>	<u>-</u>	<b><u>29,292</u></b>	<b><u>29,292</u></b>

6. **TRUSTEES' REMUNERATION AND EXPENSES**

No trustees received remuneration in the period ended 30 November 2021 or 2020. No expenses were reimbursed to trustees in the year ended 30 November 2021 (2020 - £nil).

Report and Financial Statements  
for the year ended 30 November 2021 for

## Borneo Nature Trust

Registered Charity No.: 1142870

Borneo Nature Trust  
30 November 2021

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**Borneo Nature Trust**  
Reference and administrative information  
30 November 2021

---

**TRUSTEES:** Dr. D J Chivers  
Ms. E Monks  
Ms. C S McLardy  
Dr. S Page  
Ms. V H Smith

**REGISTERED OFFICE:** 4b Marston Street  
Oxford  
OX4 1JU

**REGISTERED CHARITY  
NUMBER:** 1142870

**ACCOUNTANTS:** Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

**BANKERS:** HSBC Bank plc  
65 Cornmarket Street  
Oxford  
Oxfordshire  
OX1 3HY

**Borneo Nature Trust**  
Report of the Trustees  
30 November 2021

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The Trustees present their report with the financial statements of the Charity for the year ended 30 November 2021.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

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BNT was formed to promote conservation of biological diversity in Indonesian Borneo, to advance the education of the public regarding tropical biodiversity conservation in Indonesian Borneo and to promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment.

### **SUMMARY OF MAIN ACTIVITIES UNDERTAKEN IN RELATION TO OBJECTIVES**

BNT continues to pursue its objectives primarily by fundraising, making grants and sponsoring and undertaking research.

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- (i) Education and outreach for conservation
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- (iii) Patrol teams for conserving, protecting and monitoring the forest
- (iv) Monitoring of the resident primate populations

### **FINANCIAL REVIEW**

The charity recorded a net deficit in the year of £20,935 compared to a surplus of £2,931 in 2020, with incoming resources increasing by £237,087 from £130,061 in 2020 to £367,148 this year.

No restricted funds are in deficit.

### **FUNDS HELD AS CUSTODIAN TRUSTEE**

No funds are held as custodian trustee.



**Borneo Nature Trust**  
Report of the Trustees (continued)  
30 November 2021

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Charities Act 1993 requires the trustees to prepare financial statements for each financial year, giving a review of the charity's activities during the year and showing its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

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**INDEPENDENT EXAMINERS**

The independent examiners are Nicholas Cliffe & Co. Limited, Chartered Accountants, of Great Shelford, Cambridge.

Approved by the Trustees on

2022 and signed on their behalf:

.....  
Ms. V H Smith - Trustee

Borneo Nature Trust  
Report of the Independent Examiner  
30 November 2021

---

I report on the accounts of The Borneo Nature Trust for the year ended 30 November 2021.

**Respective responsibilities of trustees and examiner**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 43 of the 1993 Act; follow the procedures laid down in the general directions given by the Charities Commission (under section 43(7)(b) of the Act, as amended); and state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to our attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
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- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.

.....

Dated: ..... 2022

A N Cliffe  
for and on behalf of Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

Borneo Nature Trust  
Statement of Financial Activities  
30 November 2021

	Note	Restricted funds £	Unrestricte d funds £	Total 2021 £	Total 2020 £
<b>Incoming resources</b>					
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Other income		-	40	<b>40</b>	-
<b>Total incoming resources</b>		<b>68,283</b>	<b>298,865</b>	<b>367,148</b>	<b>130,061</b>
<b>Resources expended</b>					
Cost of generating voluntary income	3	-	-	-	-
Cost of charitable activities	3	345,171	41,791	<b>386,962</b>	125,994
Governance	3	-	900	<b>900</b>	900
Other resources expended	3	-	221	<b>221</b>	236
<b>Total resources expended</b>		<b>345,171</b>	<b>42,912</b>	<b>388,083</b>	<b>127,130</b>
<b>Net incoming / (outgoing) resources</b>		(276,888)	255,953	<b>(20,935)</b>	2,931
<b>Transfers between funds</b>		265,925	(265,925)	-	-
<b>Net movement in funds for the year</b>		(10,963)	(9,972)	<b>(20,935)</b>	2,931
<b>Balance brought forward</b>		10,963	39,264	<b>50,227</b>	47,296
<b>Balance Carried forward</b>		-	29,292	<b>29,292</b>	50,227

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 8 form part of these financial statements.



Borneo Nature Trust  
Balance Sheet  
30 November 2021

---

	Notes	£	2021	£	£	2020
<b>Current assets</b>						
Cash at bank and in hand		32,892			52,927	
		32,892			52,927	
<b>Creditors:</b> amounts falling due within one year	4	(3,600)			(2,700)	
<b>Net current assets</b>			<u>29,292</u>			<u>50,227</u>
<b>Total assets less current liabilities</b>			<b><u>29,292</u></b>			<b><u>50,227</u></b>
<b>Reserves</b>						
	5					
Restricted Funds				-		10,963
Unrestricted Funds			<u>29,292</u>			<u>39,264</u>
			<b><u>29,292</u></b>			<b><u>50,227</u></b>

**ON BEHALF OF THE TRUSTEES:**

Approved by the Trustees on

2022 and signed on their behalf.

.....

Ms. V H Smith - Trustee

Borneo Nature Trust  
Notes to the Financial Statements  
30 November 2021

---

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and in compliance with Statement of Recommended Practice on Accounting by Charities.

**Income**

Income receivable in cash as grants and donations is included in full in the statement of financial activities as soon as it is ascertainable. Miscellaneous sales and bank interest are recognized on receipt. Identifiable income provided in kind is recognized as both income and expenditure.

**Resources expended**

Resources expended are allocated to the different funds as the costs arise.

**Funds**

Restricted funds consist of monies provided by grant or donation for specific purposes. Designated funds consist of monies earmarked by the Trustees for specific purposes. Unrestricted funds consist of monies provided for general charitable activities.

2. **INCOMING RESOURCES**

	<b>30.11.21</b>	<b>30.11.20</b>
	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations TOP (Restricted)	68,283	86,906
Donations re OAUK (Restricted)	-	-
General donations (Unrestricted)	298,825	43,155
	<u>          </u>	<u>          </u>
	<b><u>367,108</u></b>	<b><u>130,061</u></b>
 <b>Other income</b>		
Bank interest received	<u>40</u>	<u>-</u>
	<b><u>367,148</u></b>	<b><u>130,061</u></b>

3. **RESOURCES EXPENDED**

	<b>30.11.21</b>	<b>30.11.20</b>
	<b>£</b>	<b>£</b>
<b>Cost of generating voluntary income</b>		
Fund-raising costs	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
 <b>Cost of charitable activities</b>		
Donation to Borneo Nature Foundation (restricted)	160,000	116,399
Other donations and charges	<u>226,962</u>	<u>9,595</u>
	<b><u>386,962</u></b>	<b><u>125,994</u></b>

Borneo Nature Trust  
Notes to the Financial Statements  
30 November 2021

3.	<b>RESOURCES EXPENDED continued</b>	<b>30.11.21</b>	<b>30.11.20</b>
		<b>£</b>	<b>£</b>
	<b>Governance</b>		
	Accountancy fees	900	900
	Trustees travel expenses	<u>-</u>	<u>-</u>
		<b><u>900</u></b>	<b><u>900</u></b>
	<b>Other costs</b>		
	Bank charges	221	236
	Travel	<u>-</u>	<u>-</u>
		<b><u>388,083</u></b>	<b><u>127,130</u></b>

4.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>30.11.21</b>	<b>30.11.20</b>
		<b>£</b>	<b>£</b>
	Accrued expenses	<u>3,600</u>	<u>2,700</u>

5.	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>		
		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>
		<b>£</b>	<b>£</b>
	Current assets	-	32,892
	<b>Current liabilities</b>	<u>-</u>	<u>(3,600)</u>
	<b>Net assets</b>	<u>-</u>	<u>29,292</u>

6. **TRUSTEES' REMUNERATION AND EXPENSES**

No trustees received remuneration in the period ended 30 November 2021 or 2020. No expenses were reimbursed to trustees in the year ended 30 November 2021 (2020 - £nil).

**BORNEO NATURE TRUST**

England & Wales - Charity number 1142870

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# Accounts

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**BORNEO NATURE TRUST  
ANNUAL REPORT**

**2019 – 2020**

**Submitted 30<sup>th</sup> September 2021**

**Marking 20 Years protecting the forests of Borneo**

## **About the Borneo Nature Trust (BNT)**

1. *To promote for the benefit of the public the conservation protection and improvement of the physical and natural environment by promoting biological diversity in Indonesian Borneo;*

2. *To advance the education of the public regarding tropical biodiversity conservation in Indonesian Borneo and to promote the study and research of the same provided that the results of such research are disseminated to the public at large;*

3. *To promote sustainable development for the benefit of the public by:*

*(a) the preservation, conservation and the protection of the environment and the prudent use of resources;*

*(b) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;*

*(c) the promotion of sustainable means of achieving economic growth and regeneration.*

*Sustainable development means “development which meets the needs of the present without compromising the ability of future generations to meet their own needs.”*

## **Introduction**

BNT’s local and international partnerships are fundamental to our success in Central Kalimantan. Through our implementing partner, Borneo Nature Foundation Indonesia (BNF), we have achieved continued success in 2019-20, despite the Covid-19 pandemic.

In 2019, we signed a highly-significant agreement with the Sebangau National Park, mapping out a joint work plan for the next five years. This is a fitting milestone achievement for BNF’s 20th year, consolidating our relationship with the National Park and ensuring BNF can support their long-term efforts for preserving the biodiversity of Sebangau and strengthening our joint efforts in the fields of research, conservation, education, capacity building and ecotourism in the area.

Throughout 2019, BNF’s Community Development team significantly increased stakeholder engagement to introduce alternative, sustainable livelihoods in four villages in the Rungan landscape. An intensive schedule of workshops bringing together local government and community representatives resulted in a high level of attendance at BNF-led training sessions in permaculture and land use mapping, particularly amongst women.

Such training provides communities with the skills and confidence to strengthen their voice in land ownership and use discussions, and to make informed livelihood choices.

Meanwhile, our Education and Outreach teams had a busy year, with over 1,100 children and young people attending BNF’s conservation classes in local schools, participating in our

Sebangau Kids nature club and festival, and joining our new Sebangau Rangers group. They organised some great events such as International Gibbon Day, which was attended by 170 enthusiastic local students, and our Borneo Initiatives Youth Camp bringing together young people from across Asia. In sharing the conservation message with this vibrant young community, we are inspiring the researchers, conservationists and forest managers of the future.

### **Highlights of 2019-20**

- Successful fire-fighting campaign in Sebangau with zero forest loss in our target area, despite high threat due to drought conditions.
- Ran two high-profile socialisation events to present our Sebangau and Rungan Programmes to local government, NGOs, communities and the private sector, resulting in government commitment to working with all stakeholders to support BNF's conservation strategies.
- Established the first community nurseries to grow seedlings for our forthcoming One Million Trees campaign and create opportunities for a Green Economy in local Sebangau villages
- Launched our Sebangau Rangers initiative, recruiting teenagers from Kereng Bangkirai to become Ambassadors for the forest and its conservation, role models for their community, and represent the future of locally-led conservation in Sebangau.
- Organised two international field courses in Sebangau: 'Tropical Ecology and Conservation' in partnership with the Durrell Institute of Conservation and Ecology (DICE); and the first ever 'Primate Behavioural Ecology and Conservation' course led by BNF's primate research directors and scientists.
- Sponsored, and presented our research at the first Indonesian Primate Symposium & Congress, sharing knowledge and exchanging insights with the Indonesian primate conservation community.
- Became full members of the Heart of Borneo Central Kalimantan Working Group and completed a milestone fact-finding mission to the Heart of Borneo in preparation for future full-scale scientific expeditions with the Working Group.
- In partnership with Orang Utan Republik Foundation, we awarded four more University of Palangka Raya students with Orangutan Caring Scholarships in 2019, making six recipients to date, with more students to be added every year.
- Achieved a landmark multi-stakeholder agreement to implement a Social Forestry scheme across the Rungan landscape to give communities the right to manage their lands, and engage industry in the protection of high conservation value forests within their concessions to ensure wildlife can move freely throughout this essential habitat.

- Got solar power up and running in Sebangau, as part of our major drive to improve research infrastructure and ‘green up’ the rainforest research stations. This will increase the capacity of BNF and our Indonesian University partners to provide high quality training, education and research facilities in the field, raising the profile of the site as a Centre of Excellence.
- BNF works to protect habitat, biodiversity and natural resources throughout Central Kalimantan, wherever globally-significant wildlife populations occur or local communities request support, and does so in partnership with community, government and industry stakeholders. BNF has established long-term programmes in three distinct landscapes, each one representing different forest habitats, ecology and conservation challenges. These programmes extend BNF’s activities from the carbon-rich coastal peat-swamps inland to a mosaic of unprotected but biodiverse dry forest habitats on sandy soils and up into the remote Heart of Borneo with towering dipterocarp forests and many traditional communities who rely on the natural environment for their livelihoods. Each landscape is unique, but they all represent areas where forest is under threat of destruction and degradation caused by unsustainable development or unregulated exploitation.
- To make sure we understand the aspirations, concerns and cultural heritage of all stakeholders, BNF prioritises listening to the communities living in these areas, meeting with village heads and government representatives, and promoting sustainable development by companies, to identify how we can work together to find solutions that benefit the forest, wildlife and people alike. Only by adopting a landscape approach to conservation can these mutual aspirations be brought together for long-term plans.

### **Borneo Nature Trust, Borneo Nature Foundation and the Covid-19 Pandemic**

Like everyone else, the Borneo Nature Foundation (BNF) has had to deal with the extraordinary global situation caused by the COVID-19 pandemic. Our highest priority was and remains the safety and well-being of our staff, their families and the communities we work with, and the wildlife we study and work so hard to protect, and we are therefore taking a variety of steps to help safeguard these. This includes developing and regularly updating internal policies to reduce COVID-19 risk for all parties. Our field monitoring research in Sebangau and Rungan is continuing at present, but in April 2020 we suspended the direct follows on orangutans, gibbons and red langurs that form the core of our long-term primate behavioural ecology research to avoid any close contact and unnecessary risk to the primates we have protected and studied for many years. As it becomes increasingly apparent that the threat of COVID-19 is not going to rescind any time soon, and Indonesia and other countries grapple with life under the “new normal”, we are now trying to devise an appropriate longer-

term primate research strategy that suitably balances the potential harms associated with both COVID-19 and the current cessation of this research. BNF's teams are working remotely to ensure our efforts to protect the Rungan Landscape continue, maintaining communication with all the key stakeholders and continuing to advance habitat-protection plans. BNF are carrying on our vital conservation actions in the Sebangau Forest, including reforestation and canal-blocking, anti-logging and anti-hunting patrols, and maintaining the community fire-fighting teams in a state of readiness. These activities and our remaining biodiversity monitoring research typically involve small teams working in areas away from human habitation, so have been able to continue relatively unaffected, albeit with some modifications to reduce COVID-19 risk. We are doing whatever we can to keep these essential conservation actions going, whatever happens in the coming months. Other education, training and outreach activities that would normally involve (large) physical groupings have inevitably been heavily affected, though our innovative team members have been able to devise ways for most of these to still continue to some extent in a COVID-safe way, observing and following the Indonesian government protocols. This includes carrying out all meetings remotely using Zoom or other platforms wherever possible, and where not online then meetings are limited to a maximum of 5–7 people, with larger physical gatherings postponed until the situation improves and the local emergency status is lifted, temporarily suspending all school visits and distributing printed materials, reducing group sizes of our children's clubs and following health protocols to ensure their safety. We have embraced the use of online communication with webinars in English and Indonesian to help communicate our work to a wide audience. We are continuing to monitor the situation, international guidance from the WHO, etc., and instructions from the local and national government about minimising contact and reducing the spread of the virus in Kalimantan.



Report and Financial Statements  
for the year ended 30 November 2020 for

## Borneo Nature Trust

Registered Charity No.: 1142870

Borneo Nature Trust  
30 November 2020

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Borneo Nature Trust  
Reference and administrative information  
30 November 2020

---

**TRUSTEES:**

Dr D J Chivers  
E Monks  
C McLardy  
Dr S Page  
V Smith

**REGISTERED OFFICE:**

4b Marston Street  
Oxford  
OX4 1JU

**REGISTERED CHARITY  
NUMBER:**

1142870

**ACCOUNTANTS:**

Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

**BANKERS:**

HSBC Bank plc  
65 Cornmarket Street  
Oxford  
Oxfordshire  
OX1 3HY

**Borneo Nature Trust**  
Report of the Trustees  
30 November 2020

---

The Trustees present their report with the financial statements of the Charity for the year ended 30 November 2020.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Borneo Nature Trust (BNT) is governed by a Trust Deed dated 14 July 2011. The Charity is an unincorporated association under the control of its Trustees.

Funding for the Charity's activities will be sought from existing charitable sources as well as its own range of fundraising opportunities. It is the intention of BNT to partner with individuals, companies and other charities in the pursuit of its aims.

### **TRUSTEE RECRUITMENT PROCESS**

In accordance with the Charities Commission directives, Trustees are invited to join the committee and upon acceptance are required to complete a standard Application Form and issued with rules and regulations set out in the Commission's document CC3a. In addition, Trustees are asked to abide by BNT's confidentiality rules as set out on the reverse of their acceptance letters. Trustees are required to attend at least two meetings annually. They may resign from the committee at any time, at which point a replacement would be discussed and invited to apply. A Chair is elected annually by vote (each Trustee has an equal vote).

### **OBJECTIVES AND ACTIVITIES**

BNT was formed to promote conservation of biological diversity in Indonesian Borneo, to advance the education of the public regarding tropical biodiversity conservation in Indonesian Borneo and to promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment.

### **SUMMARY OF MAIN ACTIVITIES UNDERTAKEN IN RELATION TO OBJECTIVES**

BNT continues to pursue its objectives primarily by fundraising, making grants and sponsoring and undertaking research.

### **PERFORMANCE AND ACHIEVEMENTS**

During the year the fund distributed funds totaling £116,399 directly to The Borneo Nature Foundation in Indonesia. The funds are used to support the following activities:

- (i) Education and outreach for conservation
- (ii) Fire-fighting for habitat protection
- (iii) Patrol teams for conserving, protecting and monitoring the forest
- (iv) Monitoring of the resident primate populations

### **FINANCIAL REVIEW**

The charity recorded a net surplus in the year of £2,929 compared to a surplus of £18,772 in 2019, with incoming resources increasing by £33,798 from £96,263 in 2020 to £130,061 this year.

No restricted funds are in deficit.

### **FUNDS HELD AS CUSTODIAN TRUSTEE**

No funds are held as custodian trustee.



**Borneo Nature Trust**  
Report of the Trustees (continued)  
30 November 2020

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Charities Act 1993 requires the trustees to prepare financial statements for each financial year, giving a review of the charity's activities during the year and showing its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINERS**

The independent examiners are Nicholas Cliffe & Co. Limited, Chartered Accountants, of Great Shelford, Cambridge.

Approved by the Trustees on

2021 and signed on their behalf:

.....  
V Smith - Trustee

Borneo Nature Trust  
Report of the Independent Examiner  
30 November 2020

---

I report on the accounts of The Borneo Nature Trust for the period ended 30 November 2020.

**Respective responsibilities of trustees and examiner**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 43 of the 1993 Act; follow the procedures laid down in the general directions given by the Charities Commission (under section 43(7)(b) of the Act, as amended); and state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to our attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.

.....

Dated: ..... 2021

A N Cliffe  
for and on behalf of Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

Borneo Nature Trust  
Statement of Financial Activities  
30 November 2020

	Note	Restricted funds £	Unrestrict ed funds £	Total 2020 £	Total 2019 £
<b>Incoming resources</b>					
Voluntary income	2	86,906	33,155	<b>120,061</b>	96,223
Income from activities generating funds	2	-	-	-	-
Income from charitable activities	2	-	10,000	<b>10,000</b>	-
Other income		-	-	-	40
<b>Total incoming resources</b>		<b>86,906</b>	<b>43,155</b>	<b>130,061</b>	<b>96,263</b>
<b>Resources expended</b>					
Cost of generating voluntary income	3	-	-	-	-
Cost of charitable activities	3	116,399	9,595	<b>125,994</b>	76,298
Governance	3	-	900	<b>900</b>	900
Other resources expended	3	-	236	<b>236</b>	293
<b>Total resources expended</b>		<b>116,399</b>	<b>10,731</b>	<b>127,130</b>	<b>77,491</b>
<b>Net incoming / (outgoing) resources</b>		(29,493)	32,424	<b>2,929</b>	18,772
<b>Net movement in funds for the year</b>		(29,493)	32,424	<b>2,929</b>	18,772
<b>Balance brought forward</b>		40,456	6,840	<b>47,296</b>	28,524
<b>Balance Carried forward</b>		10,963	39,264	<b>50,227</b>	47,296

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 8 form part of these financial statements.



Borneo Nature Trust  
Balance Sheet  
30 November 2020

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	Notes	£	2020	£	2019
<b>Current assets</b>					
Cash at bank and in hand		<u>52,927</u>		<u>49,096</u>	
		52,927		49,096	
<b>Creditors:</b> amounts falling due within one year	4	<u>(2,700)</u>		<u>(1,800)</u>	
<b>Net current assets</b>			<u>50,227</u>		<u>47,296</u>
<b>Total assets less current liabilities</b>			<b><u>50,227</u></b>		<b><u>47,296</u></b>
 <b>Reserves</b>					
	5				
Restricted Funds			10,963		40,456
Unrestricted Funds			<u>39,264</u>		<u>6,840</u>
			<b><u>50,227</u></b>		<b><u>47,296</u></b>

**ON BEHALF OF THE TRUSTEES:**

Approved by the Trustees on 30 September 2021 and signed on their behalf.

.....  
V Smith - Trustee

Borneo Nature Trust  
Notes to the Financial Statements  
30 November 2020

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1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and in compliance with Statement of Recommended Practice on Accounting by Charities.

**Income**

Income receivable in cash as grants and donations is included in full in the statement of financial activities as soon as it is ascertainable. Miscellaneous sales and bank interest are recognized on receipt. Identifiable income provided in kind is recognized as both income and expenditure.

**Resources expended**

Resources expended are allocated to the different funds as the costs arise.

**Funds**

Restricted funds consist of monies provided by grant or donation for specific purposes. Designated funds consist of monies earmarked by the Trustees for specific purposes. Unrestricted funds consist of monies provided for general charitable activities.

2. **INCOMING RESOURCES**

	<b>30.11.20</b>	<b>30.11.19</b>
	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations TOP (Restricted)	86,906	81,798
Donations re OAUK (Restricted)		
General donations (Unrestricted)	43,155	14,425
	<u>130,061</u>	<u>96,223</u>
<b>Other income</b>		
Bank interest received	-	40
	<u>130,061</u>	<u>96,263</u>

3. **RESOURCES EXPENDED**

	<b>30.11.20</b>	<b>30.11.19</b>
	<b>£</b>	<b>£</b>
<b>Cost of generating voluntary income</b>		
Fund-raising costs	-	-
	<u>-</u>	<u>-</u>
<b>Cost of charitable activities</b>		
Donation to Borneo Nature Foundation (restricted)	116,399	59,407
Bank and other Charges	<u>9,595</u>	<u>16,891</u>
	<u>125,994</u>	<u>76,298</u>

Borneo Nature Trust  
Notes to the Financial Statements  
30 November 2020

3.	<b>RESOURCES EXPENDED continued</b>	<b>30.11.20</b>	<b>30.11.19</b>
		<b>£</b>	<b>£</b>
	<b>Governance</b>		
	Accountancy fees	900	900
	Trustees travel expenses	<u>-</u>	<u>-</u>
		<u>900</u>	<u>900</u>
	<b>Other costs</b>		
	Bank charges	236	293
	Travel	<u>-</u>	<u>-</u>
		<u>127,130</u>	<u>77,491</u>

4.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>30.11.20</b>	<b>30.11.19</b>
		<b>£</b>	<b>£</b>
	Accrued expenses	<u>2,700</u>	<u>1,800</u>

5.	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>		
		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>
		<b>£</b>	<b>£</b>
	Current assets	10,963	41,964
	<b>Current liabilities</b>	<u>-</u>	<u>(2,700)</u>
	<b>Net assets</b>	<u><b>10,963</b></u>	<u><b>39,264</b></u>
			<u><b>50,227</b></u>

6. **TRUSTEES' REMUNERATION AND EXPENSES**

No trustees received remuneration in the period ended 30 November 2020 or 2019. No expenses were reimbursed to trustees in the year ended 30 November 2020 (2019 - £nil).

Report and Financial Statements  
for the year ended 30 November 2020 for

## Borneo Nature Trust

Registered Charity No.: 1142870

Borneo Nature Trust  
30 November 2020

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Borneo Nature Trust  
Reference and administrative information  
30 November 2020

---

**TRUSTEES:**

Dr D J Chivers  
E Monks  
C McLardy  
Dr S Page  
V Smith

**REGISTERED OFFICE:**

4b Marston Street  
Oxford  
OX4 1JU

**REGISTERED CHARITY  
NUMBER:**

1142870

**ACCOUNTANTS:**

Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

**BANKERS:**

HSBC Bank plc  
65 Cornmarket Street  
Oxford  
Oxfordshire  
OX1 3HY

**Borneo Nature Trust**  
Report of the Trustees  
30 November 2020

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The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

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BNT was formed to promote conservation of biological diversity in Indonesian Borneo, to advance the education of the public regarding tropical biodiversity conservation in Indonesian Borneo and to promote sustainable development for the benefit of the public by the preservation, conservation and protection of the environment.

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BNT continues to pursue its objectives primarily by fundraising, making grants and sponsoring and undertaking research.

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- (i) Education and outreach for conservation
- (ii) Fire-fighting for habitat protection
- (iii) Patrol teams for conserving, protecting and monitoring the forest
- (iv) Monitoring of the resident primate populations

### **FINANCIAL REVIEW**

The charity recorded a net surplus in the year of £2,929 compared to a surplus of £18,772 in 2019, with incoming resources increasing by £33,798 from £96,263 in 2020 to £130,061 this year.

No restricted funds are in deficit.

### **FUNDS HELD AS CUSTODIAN TRUSTEE**

No funds are held as custodian trustee.



**Borneo Nature Trust**  
Report of the Trustees (continued)  
30 November 2020

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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**INDEPENDENT EXAMINERS**

The independent examiners are Nicholas Cliffe & Co. Limited, Chartered Accountants, of Great Shelford, Cambridge.

Approved by the Trustees on

2021 and signed on their behalf:

.....  
V Smith - Trustee

Borneo Nature Trust  
Report of the Independent Examiner  
30 November 2020

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I report on the accounts of The Borneo Nature Trust for the period ended 30 November 2020.

**Respective responsibilities of trustees and examiner**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this period under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to our attention:

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  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.

.....

Dated: ..... 2021

A N Cliffe  
for and on behalf of Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge  
CB22 5LD

Borneo Nature Trust  
Statement of Financial Activities  
30 November 2020

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<b>Total resources expended</b>		<b>116,399</b>	<b>10,731</b>	<b>127,130</b>	<b>77,491</b>
<b>Net incoming / (outgoing) resources</b>		(29,493)	32,424	<b>2,929</b>	18,772
<b>Net movement in funds for the year</b>		(29,493)	32,424	<b>2,929</b>	18,772
<b>Balance brought forward</b>		40,456	6,840	<b>47,296</b>	28,524
<b>Balance Carried forward</b>		<b>10,963</b>	<b>39,264</b>	<b>50,227</b>	47,296

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 8 form part of these financial statements.



Borneo Nature Trust  
Balance Sheet  
30 November 2020

	Notes	£	2020	£	2019
<b>Current assets</b>					
Cash at bank and in hand		<u>52,927</u>		<u>49,096</u>	
		52,927		49,096	
<b>Creditors:</b> amounts falling due within one year	4	<u>(2,700)</u>		<u>(1,800)</u>	
<b>Net current assets</b>			<u>50,227</u>		<u>47,296</u>
<b>Total assets less current liabilities</b>			<b><u>50,227</u></b>		<b><u>47,296</u></b>
 <b>Reserves</b>					
	5				
Restricted Funds			10,963		40,456
Unrestricted Funds			<u>39,264</u>		<u>6,840</u>
			<b><u>50,227</u></b>		<b><u>47,296</u></b>

**ON BEHALF OF THE TRUSTEES:**

Approved by the Trustees on 30 September 2021 and signed on their behalf.

.....  
V Smith - Trustee

Borneo Nature Trust  
Notes to the Financial Statements  
30 November 2020

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1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and in compliance with Statement of Recommended Practice on Accounting by Charities.

**Income**

Income receivable in cash as grants and donations is included in full in the statement of financial activities as soon as it is ascertainable. Miscellaneous sales and bank interest are recognized on receipt. Identifiable income provided in kind is recognized as both income and expenditure.

**Resources expended**

Resources expended are allocated to the different funds as the costs arise.

**Funds**

Restricted funds consist of monies provided by grant or donation for specific purposes. Designated funds consist of monies earmarked by the Trustees for specific purposes. Unrestricted funds consist of monies provided for general charitable activities.

2. **INCOMING RESOURCES**

	<b>30.11.20</b>	<b>30.11.19</b>
	<b>£</b>	<b>£</b>
<b>Voluntary income</b>		
Donations TOP (Restricted)	86,906	81,798
Donations re OAUK (Restricted)		
General donations (Unrestricted)	43,155	14,425
	<u>130,061</u>	<u>96,223</u>
<b>Other income</b>		
Bank interest received	-	40
	<u>130,061</u>	<u>96,263</u>

3. **RESOURCES EXPENDED**

	<b>30.11.20</b>	<b>30.11.19</b>
	<b>£</b>	<b>£</b>
<b>Cost of generating voluntary income</b>		
Fund-raising costs	-	-
	<u>-</u>	<u>-</u>
<b>Cost of charitable activities</b>		
Donation to Borneo Nature Foundation (restricted)	116,399	59,407
Bank and other Charges	<u>9,595</u>	<u>16,891</u>
	<u>125,994</u>	<u>76,298</u>

Borneo Nature Trust  
Notes to the Financial Statements  
30 November 2020

3.	<b>RESOURCES EXPENDED continued</b>	<b>30.11.20</b>	<b>30.11.19</b>
		<b>£</b>	<b>£</b>
	<b>Governance</b>		
	Accountancy fees	900	900
	Trustees travel expenses	<u>-</u>	<u>-</u>
		<u>900</u>	<u>900</u>
	<b>Other costs</b>		
	Bank charges	236	293
	Travel	<u>-</u>	<u>-</u>
		<u>127,130</u>	<u>77,491</u>

4.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>30.11.20</b>	<b>30.11.19</b>
		<b>£</b>	<b>£</b>
	Accrued expenses	<u>2,700</u>	<u>1,800</u>

5.	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>		
		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>
		<b>£</b>	<b>£</b>
	Current assets	10,963	41,964
	<b>Current liabilities</b>	<u>-</u>	<u>(2,700)</u>
	<b>Net assets</b>	<u>10,963</u>	<u>39,264</u>
			<b>Total Funds</b>
			<b>£</b>
			<u>52,927</u>
			<u>(2,700)</u>
			<u>50,227</u>

6. **TRUSTEES' REMUNERATION AND EXPENSES**

No trustees received remuneration in the period ended 30 November 2020 or 2019. No expenses were reimbursed to trustees in the year ended 30 November 2020 (2019 - £nil).