

BORNEO ORANGUTAN SURVIVAL UK

England & Wales · Charity number 1144267

Details

Other names ORANGUTAN PROTECTION FOUNDATION

Status Registered

Legal form Charitable company

Company number [07800920](#)

Registered 2011-10-13

Register [View on the Charity Commission register](#)

Contact

Address 483 Green Lanes
London
N13 4BS

Phone 02033 550 569

Email hello@bos-uk.org

Website www.bos-uk.org

Activities

Objects: 1)TO PROMOTE THE PRESERVATION OF THE WILD ORANGUTAN IN ITS NATURAL HABITAT, TO PROMOTE ITS LONG TERM WELFARE AND TO PROTECT IT FROM EXTINCTION FOR THE PUBLIC BENEFIT.2)TO ADVANCE THE EDUCATION OF THE PUBLIC BENEFIT IN THE STUDY, PRESERVATION AND PROTECTION OF THE WILD ORANGUTAN.

Activities: Our mission is two-fold. First, we save orangutans in immediate danger through rescue, rehabilitation, and re-introduction to protected rainforests. Second, and equally important, we protect and restore their wild habitat by working alongside the native communities bordering them.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** INDONESIAN AND MALAYSIAN BORNEOS
- Indonesia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£471,243	£440,867	-	-
2023-12-31	£278,496	£320,986	-	-
2022-12-31	£384,706	£295,050	-	-
2021-12-31	£291,418	£304,056	-	-
2020-12-31	£232,186	£253,322	-	-

Trustees

Name	Role	Appointed
Chris Worwood	Chair	2017-11-30
Charles Allen		2023-01-20
Christiaan James Templeton Smith		2026-05-05
Dr Jamartin Sihite		2017-11-30
Lady Odile Slynn		2013-10-18
Mariella Enid Brodersen		2022-07-29

Linked charities

- BALIKPAPAN ORANGUTAN SURVIVAL FOUNDATION - UK (1144267-1)

Accounts



Registered in England & Wales: #7800920 | Charity No.: #1144267

Borneo
Orangutan
Survival UK

2024

A Charitable Incorporated Organisation
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

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London, United Kingdom
N13 4BS**

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REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registered Number 1144267

Company Number 07800920

Registered Office

483 Green Lanes

London, England

N13 4BS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law

The following Directors and Trustees served during the year:

C. Worwood

O.M.H. Slynn

J. Sihite

M.E. Brodersen

C. Allen

Key Management Personnel

B.Callison CEO

Independent Examiner

Emma D'Aubyn FCA, BFP, BSc

Mutu Accountancy Ltd

1.07 Newark Works,

2 Foundry Lane

Bath

BA2 3DZ

TRUSTEES' ANNUAL REPORT FOR THE PERIOD FROM 1 JANUARY 2024 TO 31 DECEMBER 2024

Objectives and Activities

The charity's objectives are:

1. To partner with Borneo Orangutan Survival (BOS) Foundation, an Indonesian non-profit, to raise awareness and financial support for the rescue and rehabilitation of orangutans in immediate danger and their reintroduction - where possible - to protected rainforests.
2. Equally important, BOS UK works with the BOS Foundation to protect and restore orangutan's wild habitat, promoting biodiversity and fostering ecological balance. Many of these sites also involve partnerships with the native communities bordering them to ensure a sustainable future for all inhabitants.

The charity's main activities centre around the education, outreach, and fundraising efforts to advance our core mission to create a world where all wild, rehabilitated, and continuous care-dependent Bornean orangutans and sun bears live in sustainably managed forests or sanctuaries, providing benefits to people and nature alike. This vision is implemented through both digital and face-to-face outreach. These services include our symbolic orangutan adoption programme, project specific fundraising appeals, public talks, online and offline events, and educational tools. In 2024, we continued our progress both in our support of the BOS Foundation and here in the UK.

Here are some highlights of BOS' progress:

BOS UK 2024 achievements with global partner offices supporting BOS Foundation

- **539 total orangutans** have been reintroduced back into their natural habitats since 2012. Throughout 2024, 6 orangutans were successfully released into the wild at TNBBBR.
- Care for and rehabilitation of **355 orangutans and 75 sun bears**.
- **Rescue of 5 orangutans**, including a 10-month-old baby, Selfie, and the translocation and handover of some older orangutans
- 15 orangutans that graduated from forest school for their final rehabilitation phase and moved to an enclosure free, forested island.
- Ongoing patrols for the continued protection of BOS Foundation's forest release sites which are home to hundreds of reintroduced orangutans.
- **2 new orangutan births** were recorded from prior released female orangutans totalling 36 wild-born babies.

- In June, BOS UK began raising funds to support the relocation and construction of the Nyaru Menteng Rehabilitation Centre to Nyaru Menteng II.
- International Orangutan Day was celebrated on 19th August 2024 and supported the funding for our new Nyaru Menteng II campaign.
- A total of 1667 donors are a part of our UK orangutan community. Of these 285 were new donors who BOS UK welcomed in 2024.
- Helped almost 1500 people here in the UK and around the world live a more ethical and sustainable life through BOS UK and USA's wildlife trade and palm oil pledges.
- With our support BOS Foundation broke ground on two new islands at Nyaru Menteng II that supports the healthy lives of unreleasable orangutans.
- Welcomed 12 guests to 2 separate Rainforest Retreats in March and August at Samboja Lestari Rehabilitation Centre, welcoming our supporters to the world of BOS Foundation's rescue centres in Borneo which encouraged thoughtful engagement and education of our work.
- Continued the work to reforest 40 Hectares (~100 acres) of peat swamp forest in Mawas, Central Kalimantan through our generous supporters.
- Giving Tuesday: BOS UK raised £1980 with match funding, promoting volunteer recruitment and celebrating our corporate partnerships. 14% of these donors were new donors.
- At the end of the year, BOS UK's first magazine, Orangutan, was delivered directly to our donors' homes to support donor care and fundraising activities.
- 17 Education and Outreach talks were held by volunteers and BOS UK staff, including two reaching as far as Portugal and one on World Environment Day for educators to encourage the education programme, continuing our mission to inspire the young conservations of the future. These both bolstered our mission to raise funds and awareness in the UK and beyond for orangutan conservation.

The Trustees have regular oversight of all aspects of the Charity, including mission objectives, financial review, fundraising performance, and operations.

Two formal Trustee meetings were held throughout 2024 (March 22nd, and August 17th).

Policy on grant making.

Outside of operational funds transfers between BOS UK and our sister organisation BOS USA for our shared resource use we do not issue grants outside of our direct support of the BOS Foundation, which receives 100% of our charitable transfers.

Policy on social investment including program related investment.

We do not currently handle investments, but if we do, we will provide a publicly accessible investment policy on how we responsibly invest for the benefit of the planet.

Contribution made by volunteers.

We have a network of private and professional volunteers that support us. They support our educational talks, legal services, technology implementation services, supporting events, and many other areas. In 2024, we had over five hundred hours of volunteer assistance.

ACHIEVEMENTS AND PERFORMANCE

BOS UK continues to serve the UK community as the BOS Foundation's in-country partner. This partnership allows us to bring the conservation work of the BOS Foundation to our UK community through education, outreach, and fundraising activities. We work to educate the public on the issues facing not only the orangutans, but the entire Bornean ecosystem. We help our followers be part of the solution, whether that be through educating themselves on how to live in a more ecological way to help orangutans, or directly support our work with donations, community fundraisers, or volunteering. With almost 350 orangutans in BOS Foundation's care, over 530 orangutans released back to the wild, and over 1.1 million acres of rainforest in their management, together we are slowly improving the future for the species and ecosystems of Borneo. As we are all connected by the natural systems on this planet, this work benefits us all.

Our outreach goals were met through the various in-person talks both staff and volunteers gave to the public, including groups of all ages.

Throughout 2024 BOS UK met our goals to launch our fundraising appeal for the relocation and construction in Nyaru Menteng II by focusing on the relocation of Forest School and were highly successful in building out our orangutan adoption programme together with BOS Foundation which supports the orangutan rescue and rehabilitation programmes. We also held fundraising campaigns for our orangutan releases, reforestation work, and general operating needs.

We do not currently hold investment funds.

FINANCIAL REVIEW

At the end of 2024, BOS UK's financial position was healthy. All funds over the board allocated operating reserve, exclusive of our 5-year average bequest account, were transferred to BOS Foundation to continue our shared mission and vision.

For proper organisational governance the Trustee approved policy is to maintain an operating reserve. This reserve accounts for at least 6 months of operating expenses, allowing us to ensure the ongoing financial health of the charity. In addition to our quarterly and one-off transfers, at the end of year all remaining funds over our operating reserve are sent to BOS Foundation for their programmatic use. We also hold all incoming bequests in a separate account to average these funds over a 5-year period for better income projection.

Amount of reserves held £100,000.

There are no current or ongoing concerns regarding the charity's financial or operational future. The majority of our funds are from private individuals located here in the UK and abroad. We also receive funds from foundations and corporate sponsors. We do not receive government support outside of the Gift Aid programme.

The primary risk facing the charity is an economic turndown forcing our supporters into a position of ceasing their support. Principal risk to our mission is the continued loss of habitat and other threats facing Bornean Orangutans and their rainforest homes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its Memorandum and Articles Incorporated 07/10/2011 as amended by special resolution registered at Companies House on 01/11/2011 as amended by special resolution registered at Companies House On 27/04/2018.

The charity is a Charitable Company Limited by Guarantee and Registered in England and Wales. Trustee selection and appointment is made after an extensive vetting process that includes interviews with trustees, verifying credentials, validating no conflicts of interest, and speaking with provided references. All trustees then are voted on at the next trustee meeting.

Policies and procedures adopted for the induction and training of trustees.

1. BOS UK Constitution
2. BOS UK Code of Conduct for Charity Trustee
3. BOS-UK Charity Trustees Conflicts of Interest Policy
4. BOS-UK Safeguarding Policy

BOS UK is an independent charity based in the UK. We are the formal UK partner organisation of BOS Foundation, located in Indonesia. Through this collaboration we would closely to advance both the mission of BOS UK but also the mission and vision of the BOS Foundation. There is no legal or controlling element between our organisations.

We also work closely with our global network of BOS Foundation partners, with offices in Denmark, Switzerland, Germany, Australia, and the United States of America.

Names of the charity trustees who manage the charity:

Chris Worwood Chair
Mariella Broderson Trustee
Lady Odile Slyn of Hadley Trustee
Dr Jamartin Sihite Trustee
Charles Allen Trustee

Additional Information:

Benjamin Callison – Chief Executive Officer
Michaela Strachan – Ambassador

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board.

Chris Worwood

.....

Chris Wormwood
Trustee

Date: 06 Aug 2025

Independent Examiner's Report to the trustees of Borneo Orangutan Survival UK

I report to the charity trustees on my examination of the financial statements of Borneo Orangutan Survival UK for the year ended 31 December 2024.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described in the Trustees report, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with the Companies Act 2006 and that no member or members have requested an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:

- a) examine the financial statements of the charity under Section 145 of the Act;*
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.*

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission.

An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

- accounting records were not kept in accordance with section 386 of the 2006 Act; or*
- the financial statements do not accord with those records; or*
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or*
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).*

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



.....
Emma D'Aubyn – Independent Examiner
FCA, BFP, BSc.
Mutu Accountancy Ltd
1.07 Newark Works, 2 Foundry Lane
Bath, BA2 3DZ

Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	2	351,275	97,895	449,170	257,032
Charitable activities	3	21,444	-	21,444	20,536
Other trading activities	4	-	-	-	363
Other	5	629	-	629	565
Total		373,348	97,895	471,243	278,496
Expenditure on:					
Raising funds	6	775	-	775	810
Charitable activities	7	108,557	97,895	206,452	112,089
Other	8	233,640	-	233,640	208,087
Total		342,972	97,895	440,867	320,986
Net income/(expenditure)		30,376	-	30,376	(42,490)
Other gains/(losses)		(386)	-	(386)	(222)
Net movement in funds		29,990	-	29,990	(42,712)
Reconciliation of funds:					
Total funds brought forward		144,059	-	144,059	186,771
Total funds carried forward		174,049	-	174,049	144,059

Balance Sheet

At 31 December 2024

	Notes		Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	10		1,052	1,762
Total fixed assets			1,052	1,762
Current assets				
Debtors	11	-	-	-
Cash at bank and in hand	12	186,094		146,189
Total current assets		186,094		146,189
Creditors: amounts falling due within one year	13	13,097		3,892
Net current assets/(liabilities)			172,997	142,297
Total net assets or liabilities			174,049	144,059
Funds of the Charity				
Unrestricted funds	14		174,049	144,059
Total funds			174,049	144,059

06 Aug 2025

The financial statements were approved by the Board on
and signed on its behalf by:

Chris Worwood

.....
Chris Worwood,
Trustee

Notes to the Accounts

for the year ended 31 December 2024

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Change of accounting policy

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

These accounts have been prepared to give a ‘true and fair’ view

1.5 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.6 Legacies

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

1.7 Government grants

The charity has not received government grants in the reporting period

1.8 Tax reclaims on donations and gifts

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

1.9 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates. Any relating to future periods is deferred.

1.10 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

1.11 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.12 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.13 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.14 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.15 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

1.16 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Year	Method
Computer Equipment	2024	Straight-Line Method

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted income Funds	Endowment Funds	Total funds 2024	Total funds 2023
Analysis	£	£	£	£	£
Corporate Giving	56,333	5,233	-	61,556	47,554
Donation and gifts	149,372	21,410	-	170,782	190,247
Foundations and grants	14,887	71,262	-	86,149	-
Legacies	130,683	-	-	130,683	19,231
	351,275	97,895	-	449,170	257,032

3 Income from Charitable Activities

Analysis	Unrestricted Funds £	Restricted income Funds £	Endowment Funds £	Total funds 2024 £	Total funds 2023 £
Gift Aid	21,444	-	-	21,444	20,536
	21,444	-	-	21,444	20,536

4 Income from Other Trading Activities

Analysis	Unrestricted Funds £	Restricted income Funds £	Endowment Funds £	Total funds 2024 £	Total funds 2023 £
Sales	-	-	-	-	363
	-	-	-	-	363

5 Other Income

	Unrestricted Funds £	Restricted income Funds £	Endowment Funds £	Total funds 2024 £	Total funds 2023 £
Analysis	£	£	£	£	£
Corporate Match	51	-	-	51	48
Interest Receivable	578	-	-	578	517
	629	-	-	629	565

6 Expenditure on Raising Funds

Analysis	Total Funds 2024 £	Total Funds 2023 £
Raising Funds	775	810
	775	810

7 Expenditure on Charitable Activities

Analysis	Unrestricted £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
Grants Made	108,557	97,895	206,452	112,089
	108,557	97,895	206,452	112,089

8 Other Expenditure

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
Analysis	£	£	£
Depreciation Charge for the Year - Computer Equipment	709	709	366
Advertising/Promotional	25,857	25,857	11,343
Salary/Wages	65,400	65,400	61,650
Employer's NIC	3,350	3,350	4,474
Pension Costs	1,321	1,321	1,321
Travel	6,785	6,785	5,619
Subsistence	228	228	822
Other Interest Payable	-	-	273
Software, IT support and related costs	18,518	18,518	13,541
Stationery and printing	18,947	18,947	17,860
Subscriptions	-	-	50
Sundry expenses	1,514	1,514	741
Telephone and broadband	528	528	425
Other legal and professional costs	85,642	85,642	83,623
Rent	4,200	4,200	4,200
Bank charges	642	642	1,779
Total	233,640	233,640	208,087

One employee earned more than £60,000 during the year (2023: 1).

The average number of employees during the year was 1 (2023: 1).

No trustee received remuneration or claimed expenses in the current or prior year and no expenses were waived.

9 Analysis of Grants Paid

Analysis	Grants to institutions 2024 £	Grants to institutions 2023 £
BOS Foundation	206,452	112,089
Total	206,452	112,089

10 Tangible Fixed Assets

10.1 Cost or valuation

	Computer Equipment	£
At 01 January 2024	-	-
Additions	2,128	2,128
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	2,128	2,128

10.2 Depreciation

	Computer Equipment	£
At 01 January 2024	366	366
Charge for Period	710	710
At 31 December 2024	1,076	1,076

10.3 Net book value

	Computer Equipment	£
At 01 January 2024		1,762
At 31 December 2024		1,052

11 Debtors: Amounts falling due within one year**Trade debtors**

Analysis	Total Funds 2024	Total Funds 2023
	£	£
Trade Debtors	-	-
	-	-

12 Cash at bank and in hand

Analysis	Total Funds 2024	Total Funds 2023
	£	£
Cash at bank and in hand	186,094	146,189
	186,094	146,189

13 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accruals and deferred income	11,634	255
Taxation and social security	-	2,203
Other creditors	1,463	1,434
Total	13,097	3,892

14 Charity Funds

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

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and Losses £	Fund balances carried Forward £
Unrestricted funds	144,059	471,243	(440,867)	-	(386)	174,049
Total	144,059	471,243	(440,867)	-	(386)	174,049

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

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and Losses £	Fund balances carried Forward £
Unrestricted funds	186,771	278,496	(320,986)	-	(222)	144,059
Total	186,771	278,496	(320,986)	-	(222)	144,059

15 Ultimate Controlling Party

The Trustees as a body, are the controlling party of the entity.



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Parties involved with this document

Document processed	Party + Fingerprint
Wed, 6th Aug 2025 12:28:47 BST	Mr Chris Worwood - Signer (47c2fa66d33e8ef32d42f59e6ad213f6)
Wed, 6th Aug 2025 12:28:47 BST	Lynn McQuarrie - Copied In (18c8db47e3d04c049058641c7a058946)
Wed, 6th Aug 2025 12:28:47 BST	Mr Benjamin Callison - Copied In (c49fe2f65844c92213179592378d86ba)

Audit history log

Date	Action
Wed, 6th Aug 2025 12:21:27 BST	Envelope generated with fingerprint b38c42bb6a61b0c58c20f13ca2eabdcf (35.176.231.177)
Wed, 6th Aug 2025 12:21:27 BST	Document generated with fingerprint 175b139067946b3e66e16e8ac9e53212. (35.176.231.177)
Wed, 6th Aug 2025 12:21:27 BST	Mr Chris Worwood has been assigned to this envelope. (35.176.231.177)
Wed, 6th Aug 2025 12:21:27 BST	Lynn McQuarrie has been assigned to this envelope. (35.176.231.177)
Wed, 6th Aug 2025 12:21:27 BST	Mr Benjamin Callison has been assigned to this envelope. (35.176.231.177)
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Wed, 6th Aug 2025 12:28:47 BST	Mr Chris Worwood signed the envelope (86.179.207.125)
Wed, 6th Aug 2025 12:28:47 BST	Sent the envelope to Lynn McQuarrie for signing (86.179.207.125)
Wed, 6th Aug 2025 12:28:47 BST	Sent the envelope to Mr Benjamin Callison for signing (86.179.207.125)
Wed, 6th Aug 2025 12:28:47 BST	This envelope has been signed by all parties (86.179.207.125)
Wed, 6th Aug 2025 12:28:48 BST	Document emailed to party email
Wed, 6th Aug 2025 12:28:48 BST	Document emailed to party email

Accounts

BORNEO ORANGUTAN SURVIVAL UK
a Charitable Incorporated Organisation

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END

31 December 2023



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REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registered Number 1144267

Company Number 07800920

Registered Office

483 Green Lanes

London, England

N13 4BS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law

The following Directors and Trustees served during the year:

C. Worwood

O.M.H. Slynn

J. Sihite

M.E. Brodersen

C. Allen

Key Management Personnel

Benjamin Callison CEO

Independent Examiner

R. Uddin

Artifin Accountants

Docklands Business Centre, Suite 12/3D

10-16 Tiller Road, Docklands, London

E14 8PX.



TRUSTEES' ANNUAL REPORT FOR THE PERIOD FROM 1 JANUARY 2023 TO 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

The charity's objectives are

1. To promote the preservation of the wild Orangutan in its natural habitat, to promote its long-term welfare in Indonesia and to protect it from extinction for the public benefit.
2. To advance education for the public benefit in the study, preservation and protection of the wild Orangutan

The charities main activities centre around the education, outreach, and fundraising efforts to advance our core mission to save wild orangutans and sun bears. We do this work through both digital and face to face outreach. These services include our symbolic orangutan adoption programme, project specific fundraising appeals, public talks, online and offline events, and educational tools. In 2023 we continued our progress both in our support on BOS Foundation and here in the UK. Here are some highlights of our progress:

1. With BOS UK support, BOS Foundation released its 525th orangutan back to the wild.
 2. BOS UK raised and funded the creation of new sanctuary islands for unreleaseable orangutans at both the BOSF Samboja Lestari and Nyaru Menteng 2 rescue centres.
 3. Added 268 new orangutan adopters to our program supporting our rescue centres.
 4. We helped over 1400 people live a more ethical and sustainable life through our wildlife trade and palm oil pledges.
 5. We held a public screening of the "Eyes of the Orangutan" film in London, with nearly 500 in attendance. This film covers the illegal trade and irresponsible use of orangutans for entertainment.
 6. We held a rainforest retreat, taking guests from around the world to visit one of BOS Foundation's rescue centres in Borneo.
 7. Conducted educational talks to various groups across the UK on our work.
 8. Brought updates on our work and mission to the UK through our various communication channels.
- The Trustees have regular oversight of all aspects of the Charity, including mission objectives, financial review, fundraising performance, and operations.

Four formal Trustee meetings were held throughout 2023 (14/03, 01/06, 19/09, and 01/12)



Policy on grant making.

Outside of operational funds transfers between BOS UK and our sister organisation BOS USA for our shared resource use we do not issue grants outside of our direct support of the BOS Foundation, which receives 100% of our charitable transfers.

Policy on social investment including program related investment.

We do not currently handle investments, but if we do, we will provide a publicly accessible investment policy on how we responsibly invest for the benefit of the planet.

Contribution made by volunteers.

We have a network of private and professional volunteers that support us. They support our educational talks, legal services, technology implementation services, supporting events, and many other areas. In 2023 we had over five hundred hours of volunteer assistance.

ACHIEVEMENTS AND PERFORMANCE

BOS UK continues to serve the UK community as the BOS Foundation's in-country partner. This partnership allows us to bring the conservation work of the BOS Foundation to our UK community through education, outreach, and fundraising activities. We work to educate the public on the issues facing not only the orangutans, but the entire Bornean ecosystem. We help our followers be part of the solution, whether that be through educating themselves on how to live in a more ecological way to help orangutans, or directly support our work with donations, community fundraisers, or volunteering. With over 350 orangutans in BOSF's care, over 500 orangutans released back to the wild, and over 1.1 million acres of rainforest in their management we are slowly improving the future for the species and ecosystems of Borneo. As we are all connected by the natural systems on this planet, this work benefits us all.

Our outreach goals were met through the various in-person talks we gave to the public. Additionally, our "Eyes of the Orangutan" screening event in London was a huge success, bringing awareness of the orangutan wildlife trade to nearly 500 people in attendance.

Throughout 2023 we met our goals to raise the required funding to build new sanctuary islands for unreleaseable orangutans and were highly successful in building out our orangutan adoption programme which supports our orangutan rescue and rehabilitation programmes. We also held fundraising campaigns for our orangutan releases, reforestation work, and general operating needs.

We do not currently hold investment funds.



FINANCIAL REVIEW

At the end of 2023, BOS UK's financial position was healthy. All funds over the board allocated operating reserve, exclusive of our 5-year average bequest account, were transferred to BOS Foundation to continue our shared mission and vision.

For proper organisational governance the Trustee approved policy is to maintain an operating reserve. This reserve accounts for at least 6 months of operating expenses, allowing us to ensure the ongoing financial health of the charity. In addition to our quarterly and one-off transfers, at end of year all remaining funds over our operating reserve are sent to BOS Foundation for their programmatic use. We also hold all incoming bequests in a separate account to average these funds over a 5-year period for better income projection.

Amount of reserves held £100,000.

There are no current or ongoing concerns regarding the charity's financial or operational future.

Majority of our funds are from private individuals located here in the UK and abroad. We also receive funds from foundations and corporate sponsors. We do not receive government support outside of the Gift-Aid programme.

The primary risk facing the charity is an economic turndown forcing our supporters into a position of ceasing their support. Principal risk to our mission is the continued loss of habitat and other threats facing Bornean Orangutans and their rainforest homes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its Memorandum and Articles Incorporated 07/10/2011 as amended by special resolution registered at Companies House on 01/11/2011 as amended by special resolution registered at Companies House On 27/04/2018.

The charity is a Charitable Company Limited by Guarantee and Registered in England and Wales

Trustee selection and appointment is made after an extensive vetting process that includes interviews with trustees, verifying credentials, validating no conflicts of interest, and speaking with provided references.

All trustees then are voted on at the next trustee meeting.

Policies and procedures adopted for the induction and training of trustees.

1. BOS UK Constitution
2. BOS UK Code of Conduct for Charity Trustee



3. BOS-UK Charity Trustees Conflicts of Interest Policy

4. BOS-UK Safeguarding Policy

BOS UK is an independent charity based in the UK. We are the formal UK partner organisation of BOS Foundation, located in Indonesia. Through this collaboration we would closely to advance both the mission of BOS UK but also the mission and vision of the BOS Foundation. There is no legal or controlling element between our organisations.

We also work closely with our global network of BOS Foundation partners, with offices in Denmark, Switzerland, Germany, Australia, and the United States of America.

Names of the charity trustees who manage the charity.

Chris Worwood	Chair
Mariella Broderson	Trustee
Lady Odile Slynn of Hadley	Trustee
Dr Jamartin Sihite	Trustee
Charles Allen	Trustee

Additional Information

Benjamin Callison – Chief Executive Officer
Michaela Strachan – Ambassador

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board.

Chris Worwood

Chris Worwood (Sep 26, 2024 10:53 GMT+1)

Chris Worwood

Trustee

25 September 2024



Independent Examiner's Report to the trustees of Borneo Orangutan Survival UK

I report to the charity trustees on my examination of the financial statements of Borneo Orangutan Survival UK for the year ended 31 December 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').

In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Management Accountant, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Rahim Uddin

FMAAT, MIP, FCMA, CGMA



**Statement of Financial Activities****for the year ended 31 December 2023**

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	2	257,032	257,032	329,771
Charitable activities	3	20,536	20,536	47,626
Other trading activities	4	363	363	5,662
Other	5	565	565	1,647
Total		278,496	278,496	384,706
Expenditure on:				
Raising funds	6	810	810	15,271
Charitable activities	7	112,089	112,089	100,046
Other	8	208,087	208,087	179,732
Total		320,986	320,986	295,049
Net income/(expenditure)		(42,490)	(42,490)	89,657
Other recognised gains/(losses):				
Other gains/(losses)		(222)	(222)	-
Net movement in funds		(42,712)	(42,712)	89,657
Reconciliation of funds:				
Total funds brought forward		186,771	186,771	97,114
Total funds carried forward		144,059	144,059	186,771

**Balance Sheet****at 31 December 2023**

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets				
Tangible assets	10	1,762	1,762	-
Total fixed assets		1,762	1,762	-
Current assets				
Debtors	11	-	-	467
Cash at bank and in hand	12	146,189	146,189	194,121
Total current assets		146,189	146,189	194,588
Creditors: amounts falling due within one year	13	3,892	3,892	7,817
Net current assets/(liabilities)		142,297	142,297	186,771
Total net assets or liabilities		144,059	144,059	186,771
Funds of the Charity				
Unrestricted funds	14	144,059	144,059	186,771
Total funds		144,059	144,059	186,771

The financial statements were approved by the Board on 25-Sep-2024 and signed on its behalf by:

Chris Worwood

Chris Worwood (Sep 26, 2024 10:53 GMT+1)

Chris Worwood

Trustee



Notes to the Accounts

for the year ended 31 December 2023

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Change of accounting policy

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

These accounts have been prepared to give a ‘true and fair’ view

1.5 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.6 Legacies

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



1.7 Government grants

The charity has not received government grants in the reporting period

1.8 Tax reclaims on donations and gifts

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

1.9 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

1.10 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

1.11 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.12 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.13 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.14 Fund accounting



Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.15 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

1.16 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Year	Method
Computer Equipment	2023	Straight-Line method

**2 Income from Donations and Legacies**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Corporate Giving	47,554	-	-	47,554	55,193
Donation and gifts	190,247	-	-	190,247	178,041
Legacies	19,231	-	-	19,231	96,537
	257,032	-	-	257,032	329,771

3 Income from Charitable Activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Gift Aid	20,536	-	-	20,536	47,626
	20,536	-	-	20,536	47,626

**4 Income from Other Trading Activities**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Sales	363	-	-	363	5,662
	363	-	-	363	5,662

5 Other Income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Community Fundraising	-	-	-	-	654
Corporate Match	48	-	-	48	871
Interest Receivable	517	-	-	517	122
	565	-	-	565	1,647

6 Expenditure on Raising Funds

	Total funds 2023	Total funds 2022
Analysis	£	£
Raising Funds	810	15,271
	810	15,271



7 Expenditure on Charitable Activities

	Total funds 2023	Total funds 2022
Analysis	£	£
Grants Made	112,089	100,046
	112,089	100,046

**8 Other Expenditure**

Analysis	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Depreciation Charge for the Year - Computer Equipment	366	366	-
Advertising/Promotional	11,343	11,343	398
Merchandise Purchase	-	-	1,567
Salary/Wages	61,650	61,650	60,400
Employer's NIC	4,474	4,474	2,867
Pension Costs	1,321	1,321	1,321
Travel	5,619	5,619	-
Subsistence	822	822	-
Other Interest Payable	273	273	241
Software, IT support and related costs	13,541	13,541	5,796
Stationery and printing	17,860	17,860	6,062
Subscriptions	50	50	1,200
Sundry expenses	741	741	63
Telephone, fax and broadband	425	425	482
Other legal and professional costs	83,623	83,623	91,608
Rent	4,200	4,200	4,200
Bank charges	1,779	1,779	3,527
	208,087	208,087	179,732

**9 Analysis of Grants Paid****9.1 This Year**

Analysis	Grants to institutions	Total
	£	£
BOS Foundation	112,089	£112,089

9.2 Last Year

Analysis	Grants to institutions	Total
	£	£
BOS Foundation	100,046	£100,046

**10 Tangible Fixed Assets****10.1 Cost or valuation**

	Computer Equipment	£
At 01 January 2023		-
Additions		2,128
Disposals		-
Revaluations		-
Transfers		-
At 31 December 2023		2,128

10.2 Amortisation and impairments

	Computer Equipment	£
At 01 January 2023		-
Additions		366
Disposals		-
Revaluations		-
Transfers		-
At 31 December 2023		366

10.3 Net book value

	Computer Equipment	£
At 01 January 2023		-
At 31 December 2023		1,762

**11 Debtors: Amounts falling due within one year**

	Total funds 2023	Total funds 2022
	£	£
Trade debtors	-	467
	-	467

12 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	146,189	194,121
	146,189	194,121

13 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Accruals and deferred income	255	3,842
Taxation and social security	2,203	3,708
Other creditors	1,434	267
	3,892	7,817

**14 Charity funds****14.1 Details of material funds held and movements during the CURRENT reporting period**

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	186,771	278,496	(320,986)	-	(222)	144,059
Total	186,771	278,496	(320,986)	-	(222)	144,059

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	97,114	384,706	(295,049)	-	-	186,771
Total	97,114	384,706	(295,049)	-	-	186,771

Accounts

Borneo Orangutan Survival UK

Charity No. 1144267

Company No. 07800920

Trustees' Report and Unaudited Accounts

31 December 2022

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Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Notes to the Accounts	10 to 16
Detailed Statement of Financial Activities	17 to 18

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07800920

Charity No. 1144267

Principal Office

483 Green Lanes
London
United Kingdom
N13 4BS
Registered Office

483 Green Lanes
London
N13 4BS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M.E. Brodersen
J. Sihite
O.M.H. Slynn
C. Worwood

Key Management Personnel

Chief Executive Officer
Advisor
Accountants

Benjamin Callison
Michaela Strachan

Artifin Accountants
Docklands Business Centre
Suite12/3D,10-16 Tiller Road
London
E14 8PX

OBJECTIVES AND ACTIVITIES

The charity's objectives are

1. To promote the preservation of the wild Orangutan in its natural habitat, to promote its long-term welfare in Indonesia and to protect it from extinction for the public benefit.
2. To advance education for the public benefit in the study, preservation and protection of the wild Orangutan

The charities main activities centre around the education, outreach and fundraising efforts to advance our core mission to save wild Orangutans. We do this work through both digital and face to face outreach. These services include our symbolic Orangutan adoption programme, project specific fundraising appeals, public talks, online and offline events, and educational tools. In 2022 we continued our progress both in our support on BOS Foundation and here in the UK. Here are some highlights of our progress:

1. With BOS UK support, BOS Foundation released its 500th Orangutan back to the wild.
2. BOS UK funded the restoration reforestation of 40 hectares of peat swamp forest in the Mawas Conservation Area.
3. Added 215 new orangutan adopters to our program supporting our rescue centres.
4. We helped over 1300 people live a more ethical and sustainable life through our wildlife trade and palm oil pledges.
5. Our supporters funded the planting of 376 trees at the BOS Foundation's Samboja Lestari rescue centre.
6. We held our first rainforest retreat, taking guests from around the world to visit one of BOS Foundation's rescue centres in Borneo.
7. Conducted 8 educational talks to various groups across the UK on our work
8. Brought updates on our work and mission to the UK through our various communication channels.

The Trustees have regular oversight of all aspects of the Charity, including mission objectives, financial review, fundraising performance, and operations. Three formal Trustee meetings were held throughout 2022 (03/25, 07/18, and 09/28)

We do not issue grants outside of our direct support of the BOS Foundation, which receives 100% of our charitable transfers.

We do not currently handle investments, but if we do, we will provide a publicly accessible investment policy on how we responsibly invest for the benefit of the planet.

We have a network of private and professional volunteers that support us. They support our educational talks, legal services, technology implementation services, supporting events, and many others areas. In 2022 we had over 500 hours of volunteer assistance.

ACHIEVEMENTS AND PERFORMANCE

BOS UK continues to serve the UK community as the BOS Foundation's in-country partner. This partnership allows us to bring the conservation work of the BOS Foundation to our UK community through education, outreach, and fundraising activities. We work to educate the public on the issues facing not only the orangutans, but the entire Bornean ecosystem. We help our followers be part of the solution, whether that be through educating themselves on how to live in a more ecological way to help orangutans, or directly support our work with donations, community fundraisers, or volunteering. With over 400 Orangutans in BOSF's care, over 500 Orangutans released back to the wild, and over 1.1 million acres of rainforest in their management we are slowly improving the future for the species and ecosystems of Borneo. As we are all connected by the natural systems on this planet, this work benefits us all.

Due to the pandemic we weren't able to meet our outreach objectives as many schools were closed and in-person events halted, but we quickly pivoted to provide distance learning opportunities for schools and online events to keep our community engaged, active, and learning.

Throughout 2022 we met all of our fundraising activity objectives and were highly successful in building out our orangutan adoption programme, which supports our orangutan rescue and rehabilitation programmes. We also held fundraising campaigns for our orangutan releases, reforestation work, and general operating needs.

FINANCIAL REVIEW

At the end of 2022, BOS UK's financial position was healthy, with a 135% growth over 2021. All funds over the board allocated operating reserve, exclusive of our 5-year average bequest account, were transferred to BOS Foundation to continue our shared mission and vision.

For proper organisational governance the Trustee approved policy is to maintain an operating reserve. This reserve accounts for at least 6 months of operating expenses, allowing us to ensure the ongoing financial health of the charity. In addition to our quarterly and one-off transfers, at end of year all remaining funds over our operating reserve are sent to BOS Foundation for their programmatic use. We also hold all incoming bequests in a separate account to average these funds over a 5 year period for better income projection.

Amount of reserves held £163,000

There are no current or ongoing concerns regarding the charity's financial or operational future.

Majority of our funds are from private individuals located here in the UK and abroad. We also receive funds from foundations and corporate sponsors. We do not receive government support outside of the Gift-Aid programme.

Primary risk is an economic turndown forcing our supporters into a position of ceasing their support. Principal risk to our mission is the continued loss of habitat and other threats facing Bornean Orangutans and their rainforest homes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its Memorandum and Articles Incorporated 07/10/2011 as amended by special resolution registered at Companies House on 01/11/2011 as amended by special resolution registered at Companies House On 27/04/2018

The charity is a Charitable Company Limited by Guarantee and Registered in England and Wales

Trustee selection and appointment is made after an extensive vetting process that includes interviews with trustees, verifying credentials, validating no conflicts of interest, and speaking with provided references. All trustees then are voted on at the next trustee meeting.

BOS UK is an independent charity based in the UK. We are the formal UK partner organisation of BOS Foundation, located in Indonesia. Through this collaboration we work closely to advance both the mission of BOS UK but also the mission and vision of the BOS Foundation. There is no legal or controlling element between our organisations.

We also work closely with our global network of BOS Foundation partners, with offices in Denmark, Switzerland, Germany, Australia, and the United States of America.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Policies and procedures adopted for the induction and training of trustees 1. BOS UK Constitution 2. BOS UK Code of Conduct for Charity Trustee 3. BOS-UK Charity Trustees Conflicts of Interest Policy 4. BOS-UK Safeguarding Policy

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



[Chris Worwood \(Oct 24, 2023 19:56 GMT+1\)](#)

C. Worwood

Trustee

12 October 2023

Independent Examiner's Report to the trustees of Borneo Orangutan Survival UK

I report to the charity trustees on my examination of the financial statements of Borneo Orangutan Survival UK for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Management Accountant .

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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



Rahim Uddin
Chartered Management Accountant
Artifin Accountants
Docklands Business Centre
Suite12/3D,10-16 Tiller Road
London

E14 8PX
12 October 2023

Borneo Orangutan Survival UK
Statement of Financial Activities
for the year ended 31 December 2022

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
Income and endowments from:				
Donations and legacies	3	329,771	329,771	266,269
Charitable activities	4	47,626	47,626	14,328
Other trading activities	5	5,662	5,662	5,596
Other	6	1,647	1,647	5,225
Total		384,706	384,706	291,418
Expenditure on:				
Raising funds	7	15,271	15,271	7,859
Charitable activities	8	100,046	100,046	131,282
Other	9	179,733	179,733	164,915
Total		295,050	295,050	304,056
Net gains on investments		-	-	-
Net income/(expenditure)		89,656	89,656	(12,638)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		89,656	89,656	(12,638)
Other gains and losses				
Net movement in funds		89,656	89,656	(12,638)
Reconciliation of funds:				
Total funds brought forward		97,114	97,114	109,752
Total funds carried forward		186,770	186,770	97,114

Borneo Orangutan Survival UK
Summary Income and Expenditure Account
for the year ended 31 December 2022

	2022 £	2021 £
Income	384,706	291,418
Gross income for the year	<u>384,706</u>	<u>291,418</u>
Expenditure	294,809	304,056
Interest payable	241	-
Total expenditure for the year	<u>295,050</u>	<u>304,056</u>
Net income/(expenditure) before tax for the year	89,656	(12,638)
Net income /(expenditure)for the year	<u><u>89,656</u></u>	<u><u>(12,638)</u></u>

Borneo Orangutan Survival UK

Balance Sheet

at 31 December 2022

Company No. 07800920	Notes	2022 £	2021 £
Current assets			
Debtors	11	467	-
Cash at bank and in hand		194,121	105,865
		<u>194,588</u>	<u>105,865</u>
Creditors: Amount falling due within one year	12	(7,818)	(8,751)
Net current assets		186,770	97,114
Total assets less current liabilities		186,770	97,114
Net assets excluding pension asset or liability		186,770	97,114
Total net assets		<u>186,770</u>	<u>97,114</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		186,770	97,114
		<u>186,770</u>	<u>97,114</u>
Reserves	13		
Total funds		<u>186,770</u>	<u>97,114</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 12 October 2023

And signed on its behalf by:

Chris Worwood

[Chris Worwood \(Oct 24, 2023 19:56 GMT+1\)](#)

C. Worwood

Trustee

12 October 2023

for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

Unrestricted	Total 2022	Total 2021
£	£	£
Donation - One Time & Recurring	178,041	178,442
Bequests and Legacies	96,537	50,000
Corporate Giving	55,193	37,827
<u>329,771</u>	<u>329,771</u>	<u>266,269</u>

4 Income from charitable activities

Unrestricted	Total 2022	Total 2021
£	£	£
Gift-Aid	47,626	2,592
Foundations and Grants	-	11,736
<u>47,626</u>	<u>47,626</u>	<u>14,328</u>

5 Income from other trading activities

Unrestricted	Total 2022	Total 2021
£	£	£
Sales	5,662	5,596
<u>5,662</u>	<u>5,662</u>	<u>5,596</u>

6 Other income

Unrestricted	Total 2022	Total 2021
£	£	£
Community Fundraising	654	627
Corporate Match	871	4,598
Interest Payment	122	-
<u>1,647</u>	<u>1,647</u>	<u>5,225</u>

7 Expenditure on raising funds

Unrestricted	Total 2022	Total 2021
£	£	£
<i>Costs of generating voluntary income</i>		
<u>15,271</u>	<u>15,271</u>	<u>7,859</u>
<u>15,271</u>	<u>15,271</u>	<u>7,859</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2022	2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants made	100,046	100,046	131,282
Governance costs			
	<u>100,046</u>	<u>100,046</u>	<u>131,282</u>

9 Other expenditure

	Unrestricted	Total	Total
		2022	2021
	£	£	£
Advertising/Promotional	398	398	1,116
Merchandise Purchase	1,567	1,567	3,183
Other interest payable	241	241	-
Employee costs	64,588	64,588	66,068
Motor and travel costs	-	-	220
Premises costs	4,200	4,200	4,200
General administrative costs	17,131	17,131	30,799
Legal and professional costs	91,608	91,608	59,329
	<u>179,733</u>	<u>179,733</u>	<u>164,915</u>

10 Staff costs

	2022	2021
	£	£
Salaries and wages	60,400	61,476
Social security costs	2,867	3,164
Pension costs	1,321	1,428
	<u>64,588</u>	<u>66,068</u>

11 Debtors

	2022	2021
	£	£
Trade debtors	467	-
	<u>467</u>	<u>-</u>

12 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	3,708	4,723
Other creditors	3,854	200
Accruals	256	3,828
	<u>7,818</u>	<u>8,751</u>

13 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	97,114	384,706	(295,050)	186,770
Total funds	<u>97,114</u>	<u>384,706</u>	<u>(295,050)</u>	<u>186,770</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	186,770	186,770
	<u>186,770</u>	<u>186,770</u>

15 Reconciliation of net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash and cash equivalents	105,865	88,256	194,121
	<u>105,865</u>	<u>88,256</u>	<u>194,121</u>
Net debt	<u>105,865</u>	<u>88,256</u>	<u>194,121</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

Pension commitments

	2022 £	2021 £
The pension cost charge to the company amounted to:	<u>1,321</u>	<u>1,428</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donation - One Time & Recurring	178,041	178,041	178,442
Bequests and Legacies	96,537	96,537	50,000
Corporate Giving	55,193	55,193	37,827
	<u>329,771</u>	<u>329,771</u>	<u>266,269</u>
Charitable activities			
Gift-Aid	47,626	47,626	2,592
Foundations and Grants	-	-	11,736
	<u>47,626</u>	<u>47,626</u>	<u>14,328</u>
Other trading activities			
Sales	5,662	5,662	5,596
	<u>5,662</u>	<u>5,662</u>	<u>5,596</u>
Other			
Community Fundraising	654	654	627
Corporate Match	871	871	4,598
Interest Payment	122	122	-
	<u>1,647</u>	<u>1,647</u>	<u>5,225</u>
Total income and endowments	384,706	384,706	291,418
Expenditure on:			
Costs of generating donations and legacies			
	15,271	15,271	7,859
	<u>15,271</u>	<u>15,271</u>	<u>7,859</u>
	15,271	15,271	7,859
Total of expenditure on raising funds			
Charitable activities			
Grants made	100,046	100,046	131,282
	<u>100,046</u>	<u>100,046</u>	<u>131,282</u>
	100,046	100,046	131,282
Total of expenditure on charitable activities			
Other expenditure			
Advertising/Promotional	398	398	1,116
Merchandise Purchase	1,567	1,567	3,183
Other interest payable	241	241	-
	<u>2,206</u>	<u>2,206</u>	<u>4,299</u>
Employee costs			
Salaries/wages	60,400	60,400	61,476
Employer's NIC	2,867	2,867	3,164

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities

Pension costs	1,321	1,321	1,428
	64,588	64,588	66,068
Travel and subsistence	-	-	220
	-	-	220
Premises costs			
Rent	4,200	4,200	4,200
	4,200	4,200	4,200
General administrative costs, including depreciation and amortisation			
Bank charges	3,527	3,527	8,356
General insurances	-	-	1,296
Software, IT support and related costs	5,796	5,796	4,198
Stationery and printing	6,062	6,062	14,650
Subscriptions	1,200	1,200	-
Sundry expenses	64	64	1,829
Telephone, fax and broadband	482	482	470
	17,131	17,131	30,799
Legal and professional costs			
Other legal and professional costs	91,608	91,608	59,329
	91,608	91,608	59,329
Total of expenditure of other costs	179,733	179,733	164,915
Total expenditure	295,050	295,050	304,056
Net gains on investments	-	-	-
Net income/(expenditure)	89,656	89,656	(12,638)
Net income/(expenditure) before other gains/(losses)	89,656	89,656	(12,638)
Other Gains	-	-	-
Net movement in funds	89,656	89,656	(12,638)
Reconciliation of funds:			
Total funds brought forward	97,114	97,114	109,752
Total funds carried forward	186,770	186,770	97,114

BorneoOrangutanSurvivalUK_UTR8720125833_31-12-2022_Accounts.pdf+trustees report

Final Audit Report

2023-10-24

Created:	2023-10-24
By:	Benjamin Callison (help@bos-uk.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA-CyWKB8xmwPh63VdZ9wIDmqib3IfvPBC

"BorneoOrangutanSurvivalUK_UTR8720125833_31-12-2022_Accounts.pdf+trustees report" History

-  Document created by Benjamin Callison (help@bos-uk.org)
2023-10-24 - 4:15:54 PM GMT
-  Document emailed to cworwood@bos-uk.org for signature
2023-10-24 - 4:17:19 PM GMT
-  Email viewed by cworwood@bos-uk.org
2023-10-24 - 4:32:47 PM GMT
-  Signer cworwood@bos-uk.org entered name at signing as Chris Worwood
2023-10-24 - 6:56:18 PM GMT
-  Document e-signed by Chris Worwood (cworwood@bos-uk.org)
Signature Date: 2023-10-24 - 6:56:20 PM GMT - Time Source: server
-  Agreement completed.
2023-10-24 - 6:56:20 PM GMT

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 January 2021 To 31 December 2021

Charity name: Borneo Orangutan Survival UK

Charity registration number: 1144267

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity's objectives are (1) To promote the preservation of the wild Orangutan in its natural habitat, to promote its long-term welfare in Indonesia and to protect it from extinction for the public benefit. (2) To advance education for the public benefit in the study, preservation and protection of the wild Orangutan.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charities main activities centre around the education, outreach and fundraising efforts to advance our core mission to save wild Orangutans. We do this work through both digital and face to face outreach. These services include our symbolic Orangutan adoption programme, project specific fundraising appeals, public talks, online and offline events, and educational tools.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regular oversight of all aspects of the Charity, including mission objectives, financial review, fundraising performance, and operations. Two formal Trustee meetings were held throughout 2021.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We do not issue grants outside of our direct support of the BOS Foundation, which receives 100% of our charitable transfers.
Policy on social investment including program related investment	Para 1.38	We do not currently handle investments, but if we do, we will provide a publicly accessible investment policy on how we responsibly invest for the benefit of the planet.

Contribution made by volunteers	Para 1.38	We have a network of private and professional volunteers that support us. They support our educational talks, legal services, technology implementation services, supporting events, and many others areas. In 2021 we had over 500 hours of volunteer assistance.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	BOS UK continues to serve the UK community as the BOS Foundation's in-country partner. This partnership allows us to bring the conservation work of the BOS Foundation to our UK community through education, outreach, and fundraising activities. We work to educate the public on the issues facing not only the Orangutans, but the entire Bornean ecosystem. We help our followers be part of the solution, whether that be through educating themselves on how to live in a more ecological way to help Orangutans, or directly support our work with donations, community fundraisers, or volunteering. With over 400 Orangutans in BOSF's care, nearly 500 Orangutans released back to the wild, and over 1.1 million acres of rainforest in their management we are slowly improving the future for the species and ecosystems of Borneo. As we are all connected by the natural systems on this planet, this work benefits us all.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Due to the pandemic we weren't able to meet our outreach objectives as many schools were closed and in-person events halted, but we quickly pivoted to provide distance learning opportunities for schools and online events to keep our community engaged, active, and learning.
Performance of fundraising activities against objectives set	Para 1.41	Throughout 2021 we met all of our fundraising activity objectives and were highly successful in building out our Orangutan adoption programme, which supports our Orangutan rescue and rehabilitation programmes. We also held fundraising campaigns for our Orangutan

		releases, emergency covid fund, and general operating needs.
Investment performance against objectives	Para 1.41	We do not currently hold investment funds.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of 2021, BOS UK's financial position was healthy, with a 125% growth over 2020. All funds over the board allocated operating reserve were transferred to BOS Foundation to continue our shared mission and vision.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	For proper organisational governance the Trustee approved policy is to maintain an operating reserve. This reserve accounts for at least 6 months of operating expenses, allowing us to ensure the ongoing financial health of the charity. In addition to our quarterly and one-off transfers, at end of year all remaining funds over our operating reserve are sent to BOS Foundation for their programmatic use.
Amount of reserves held	Para 1.22	£100,000
Reasons for holding zero reserves	Para 1.22	Not Applicable
Details of fund materially in deficit	Para 1.24	Not Applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no current or ongoing concerns regarding the charity's financial or operational future.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Majority of our funds are from private individuals located here in the UK and abroad. We also receive funds from foundations and corporate sponsors. We do not receive government support outside of the Gift-Aid programme and the one time UK government furlough scheme.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not applicable as we do not hold investment funds.
A description of the principal risks facing the charity	Para 1.46	Primary risk is an economic turndown forcing our supporters into a position of ceasing their support. Principal risk to our mission is the continued loss of habitat and other threats facing Bornean Orangutans and their rainforest homes.
Other		Not applicable

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	The charity is governed by its Memorandum and Articles Incorporated 07/10/2011 as amended by special resolution registered at Companies House on 01/11/2011 as amended by special resolution registered at Companies House on 27/04/2018
How is the charity constituted?	Para 1.25	The charity is a Charitable Company Limited by Guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustee selection and appointment is made after an extensive vetting process that includes interviews with trustees, verifying credentials, validating no conflicts of interest, and speaking with provided references. All trustees then are voted on at the next trustee meeting.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	1. BOS UK Constitution 2. BOS UK Code of Conduct for Charity Trustee 3. BOS-UK Charity Trustees Conflicts of Interest Policy 4. BOS-UK Safeguarding Policy
The charity's organisational structure and any wider network with which the charity works	Para 1.51	BOS UK is an independent charity based in the UK. We are the formal UK partner organisation of BOS Foundation, located in Indonesia. Through this collaboration we would closely to advance both the mission of BOS UK but also the mission and vision of the BOS Foundation. There is no legal or controlling element between our organisations.
Relationship with any related parties	Para 1.51	We also work closely with our global network of BOS Foundation partners, with offices in Denmark, Switzerland, Germany, Australia, and the United States of America.
Other		

Reference and Administrative details

Charity name	Borneo Orangutan Survival UK
Other name the charity uses	Formerly 'Orangutan Protection Foundation', changed in 2018
Registered charity number	1144267

Charity's principal address	483 Green Lanes London N13 4BS United Kingdom

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chris Worwood	Chair / Treasurer		BOS UK majority vote
2	Alan Edwards	Treasurer / Chair	Resigned 12/10/2022	BOS UK majority vote
3	Lady Odile Slynn	Trustee		BOS UK majority vote
4	Dr Jamartin Sihite	Trustee		BOS UK majority vote
5	Geoffrey Dennis	Trustee	Resigned 12/10/2022	BOS UK majority vote
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		
Not applicable		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not Applicable		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not Applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not Applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not Applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Ambassador	Michaela Strachan	Private

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

Benjamin Callison – Chief Executive Officer

Exemptions from disclosure

Reason for non-disclosure of key personnel details

We do not share the personal contact details of our staff or ambassadors for privacy reasons.

Other optional information

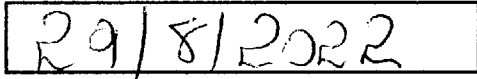
None

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Chris Worwood	
Position (eg Secretary, Chair, etc)	Chair	

Date 

Borneo Orangutan Survival UK

Charity No. 1144267

Company No. 07800920

Trustees' Report and Unaudited Accounts

31 December 2021

Borneo Orangutan Survival UK
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07800920

Charity No. 1144267

Registered Office

483 Green Lanes
London
N13 4BS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Brodersen
B. Callison
J. Sihite
O. Slynn
C. Worwood

Key Management Personnel

Chair	Chris Worwood
CEO	Ben Callison

Accountants

Artifin Accountants
Docklands Business Centre
Suite12/3D,10-16 Tiller Road
London
E14 8PX

Bankers

HSBC
2 Walton Road
Aylesbury
Bucks
HP21 7SS

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Borneo Orangutan Survival UK

Trustees Annual Report

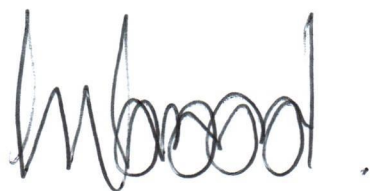
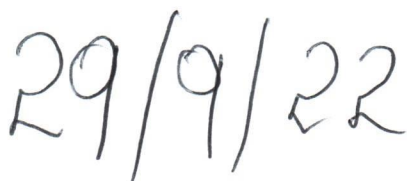
The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C. Worwood

Trustee

29 September 2022

A handwritten signature in black ink, appearing to read 'C. Worwood', with a stylized, cursive script.A handwritten date in black ink, '29/9/22', written in a simple, slightly slanted style.

Independent Examiner's Report to the trustees of Borneo Orangutan Survival UK

I report to the charity trustees on my examination of the financial statements of Borneo Orangutan Survival UK for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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

Artifin Accountants Limited
Docklands Business Centre Suite 12/3D
10-16 Tiller Road Docklands
London E14 8PX
+44 (0) 207 183 6288

Rahim Uddin
Chartered Institute of Management Accountants
Artifin Accountants
Docklands Business Centre
Suite12/3D,10-16 Tiller Road
London

E14 8PX
29 September 2022

Borneo Orangutan Survival UK
Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	3	162,158	66,284	228,442	157,417
Charitable activities	4	43,052	-	43,052	45,690
Other trading activities	5	5,586	-	5,586	5,312
Other	6	14,338	-	14,338	23,768
Total		225,134	66,284	291,418	232,187
Expenditure on:					
Raising funds	7	10,992	-	10,992	15,365
Charitable activities	8	131,394	-	131,394	121,639
Other	9	161,670	-	161,670	116,313
Total		304,056	-	304,056	253,317
Net gains on investments		-	-	-	-
Net expenditure		(78,922)	66,284	(12,638)	(21,130)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(78,922)	66,284	(12,638)	(21,130)
Other gains and losses					
Net movement in funds		(78,922)	66,284	(12,638)	(21,130)
Reconciliation of funds:					
Total funds brought forward		109,752	-	109,752	130,882
Total funds carried forward		30,830	66,284	97,114	109,752

Borneo Orangutan Survival UK
Summary Income and Expenditure Account
for the year ended 31 December 2021

	2021	2020
	£	£
Income	291,418	232,188
Gross income for the year	<u>291,418</u>	<u>232,188</u>
Expenditure	304,056	253,317
Total expenditure for the year	<u>304,056</u>	<u>253,317</u>
Net expenditure before tax for the year	(12,638)	(21,130)
Net expenditure for the year	<u>(12,638)</u>	<u>(21,130)</u>

Borneo Orangutan Survival UK**Balance Sheet**

at 31 December 2021

Company No. 07800920	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		105,864	109,830
		<u>105,864</u>	<u>109,830</u>
Creditors: Amount falling due within one year	11	(8,750)	(78)
Net current assets		<u>97,114</u>	<u>109,752</u>
Total assets less current liabilities		<u>97,114</u>	<u>109,752</u>
Net assets excluding pension asset or liability		<u>97,114</u>	<u>109,752</u>
Total net assets		<u>97,114</u>	<u>109,752</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		66,284	-
		<u>66,284</u>	<u>-</u>
Unrestricted funds	12		
General funds		30,830	109,752
		<u>30,830</u>	<u>109,752</u>
Reserves	12		
Total funds		<u>97,114</u>	<u>109,752</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

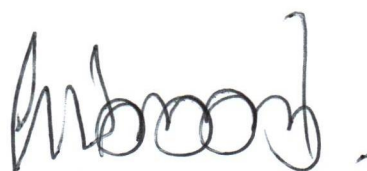
Approved by the board on 29 September 2022

And signed on its behalf by:

C. Worwood

Trustee

29 September 2022



for the year ended 31 December 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

Unrestricted	Restricted	Total 2021	Total 2020
£	£	£	£
49,998	-	49,998	7,603
76,470	-	76,470	61,098
35,450	66,284	101,734	88,716
240	-	240	-
<u>162,158</u>	<u>66,284</u>	<u>228,442</u>	<u>157,417</u>

4 Income from charitable activities

Unrestricted	Total 2021	Total 2020
£	£	£
627	627	-
37,827	37,827	37,787
4,598	4,598	7,903
<u>43,052</u>	<u>43,052</u>	<u>45,690</u>

5 Income from other trading activities

Unrestricted	Total 2021	Total 2020
£	£	£
5,586	5,586	5,312
<u>5,586</u>	<u>5,586</u>	<u>5,312</u>

6 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
11,736	11,736	23,766
2,592	2,592	-
-	-	2
10	10	-
<u>14,338</u>	<u>14,338</u>	<u>23,768</u>

7 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Costs of generating voluntary income</i>			
	62	62	976
<i>Fundraising trading costs</i>			
	3,183	3,183	8,864
	7,747	7,747	5,525
	<u>10,992</u>	<u>10,992</u>	<u>15,365</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
	112	112	1,818
Grants made	131,282	131,282	119,821
<i>Governance costs</i>			
	<u>131,394</u>	<u>131,394</u>	<u>121,639</u>

9 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	66,068	66,068	65,303
Motor and travel costs	220	220	131
Premises costs	4,200	4,200	6,052
General administrative costs	31,853	31,853	16,223
Legal and professional costs	59,329	59,329	28,604
	<u>161,670</u>	<u>161,670</u>	<u>116,313</u>

10 Staff costs

	2021	2020
Salaries and wages	61,476	39,766
Social security costs	3,164	22,982
Pension costs	1,428	2,555
	<u>66,068</u>	<u>65,303</u>

No employee received emoluments in excess of £60,000.

Notes to the Accounts

11 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	200	-
Other taxes and social security	4,723	78
Accruals	3,827	-
	<u>8,750</u>	<u>78</u>

12 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Restricted income funds:				
	-	66,284	-	66,284
<i>Total</i>	<u>-</u>	<u>66,284</u>	<u>-</u>	<u>66,284</u>
Unrestricted funds:				
General funds	109,752	225,134	(304,056)	30,830
Total funds	<u>109,752</u>	<u>291,418</u>	<u>(304,056)</u>	<u>97,114</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	97,114	97,114
	<u>97,114</u>	<u>97,114</u>

14 Reconciliation of net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	109,830	(3,966)	105,864
	<u>109,830</u>	<u>(3,966)</u>	<u>105,864</u>
Net debt	<u>109,830</u>	<u>(3,966)</u>	<u>105,864</u>

15 Commitments***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	2021	2021	2020	2020
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2021	2020
	£	£
The pension cost charge to the company amounted to:	1,428	2,555

16 Related party disclosures***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
	49,998	-	49,998	7,603
	76,470	-	76,470	61,098
	35,450	66,284	101,734	88,716
	240	-	240	-
	<u>162,158</u>	<u>66,284</u>	<u>228,442</u>	<u>157,417</u>
Charitable activities				
	627	-	627	-
	37,827	-	37,827	37,787
	4,598	-	4,598	7,903
	<u>43,052</u>	<u>-</u>	<u>43,052</u>	<u>45,690</u>
Other trading activities				
	5,586	-	5,586	5,312
	<u>5,586</u>	<u>-</u>	<u>5,586</u>	<u>5,312</u>
Other				
	11,736	-	11,736	23,766
	2,592	-	2,592	-
	-	-	-	2
	10	-	10	-
	<u>14,338</u>	<u>-</u>	<u>14,338</u>	<u>23,768</u>
Total income and endowments	225,134	66,284	291,418	232,187
Expenditure on:				
Costs of generating donations and legacies				
	62	-	62	976
	<u>62</u>	<u>-</u>	<u>62</u>	<u>976</u>
Costs of other trading activities				
	3,183	-	3,183	8,864
	7,747	-	7,747	5,525
	<u>10,930</u>	<u>-</u>	<u>10,930</u>	<u>14,389</u>
Total of expenditure on raising funds	10,992	-	10,992	15,365
Charitable activities				
	112	-	112	1,818
Grants made	131,282	-	131,282	119,821
	<u>131,394</u>	<u>-</u>	<u>131,394</u>	<u>121,639</u>
Total of expenditure on charitable activities	131,394	-	131,394	121,639

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities

Employee costs				
Salaries/wages	61,476	-	61,476	39,766
Employer's NIC	3,164	-	3,164	22,982
Pension costs	1,428	-	1,428	2,555
	<u>66,068</u>	<u>-</u>	<u>66,068</u>	<u>65,303</u>
Motor and travel costs				
Travel and subsistence	220	-	220	131
	<u>220</u>	<u>-</u>	<u>220</u>	<u>131</u>
Premises costs				
Rent	4,200	-	4,200	6,052
	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>6,052</u>
General administrative costs, including depreciation and amortisation				
Bank charges	8,356	-	8,356	4,584
General insurances	1,296	-	1,296	985
Information and publications	1,116	-	1,116	42
Software, IT support and related costs	4,198	-	4,198	2,099
Stationery and printing	14,650	-	14,650	5,988
Sundry expenses	1,767	-	1,767	1,196
Telephone, fax and broadband	470	-	470	1,329
	<u>31,853</u>	<u>-</u>	<u>31,853</u>	<u>16,223</u>
Legal and professional costs				
Other legal and professional costs	59,329	-	59,329	28,604
	<u>59,329</u>	<u>-</u>	<u>59,329</u>	<u>28,604</u>
Total of expenditure of other costs	<u>161,670</u>	<u>-</u>	<u>161,670</u>	<u>116,313</u>
Total expenditure	<u>304,056</u>	<u>-</u>	<u>304,056</u>	<u>253,317</u>
Net gains on investments	-	-	-	-
	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Net expenditure	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Net expenditure before other gains/(losses)	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Other Gains	-	-	-	-
	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Net movement in funds	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Reconciliation of funds:				
Total funds brought forward	109,752	-	109,752	130,882
Total funds carried forward	<u>30,830</u>	<u>66,284</u>	<u>97,114</u>	<u>109,752</u>

These are the notes referred to on the following official copy

Dyma'r nodiadau y cyfeirir atynt ar y copi swyddogol canlynol.

The electronic official copy of the title plan follows this message.

Mae'r copi swyddogol electronig o'r cynllun teitl yn dilyn y neges hon.

Please note that this is the only official copy we will issue. We will not issue a paper official copy.

Sylwch mai hwn yw'r unig gopi swyddogol a ddarparwn. Ni fyddwn yn darparu copi swyddogol papur.

This official copy was delivered electronically and when printed will not be to scale. You can obtain a paper official copy by ordering one from HM Land Registry.

Anfonwyd y copi swyddogol hwn yn electronig a phan gaiff ei argraffu ni fydd wrth raddfa. Gallwch gael copi swyddogol papur trwy archebu un o Gofrestrfa Tir EM.

This official copy is issued on 07 October 2022 shows the state of this title plan on 07 October 2022 at 11:45:14. It is admissible in evidence to the same extent as the original (s.67 Land Registration Act 2002). This title plan shows the general position, not the exact line, of the boundaries. It may be subject to distortions in scale. Measurements scaled from this plan may not match measurements between the same points on the ground. This title is dealt with by the HM Land Registry, Wales Office .

Mae'r copi swyddogol hwn a gyhoeddir ar 07 Hydref 2022 yn dangos sefyllfa'r cynllun teitl hwn ar 07 Hydref 2022 am 11:45:14. Mae'n dderbyniol fel tystiolaeth i'r un graddau â'r gwreiddiol (adran 67 Deddf Cofrestru Tir 2002). Mae'r cynllun teitl hwn yn dangos safle cyffredinol, nid union linell, y terfynau. Gall fod gwyriadau yn y raddfa. Mae'n bosibl na fydd mesuriadau wedi eu graddio o'r cynllun hwn yn cyfateb â mesuriadau rhwng yr un pwyntiau ar y llawr. Gweinyddir y teitl hwn gan Gofrestrfa Tir EM Swyddfa Cymru.

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© Hawlfraint y Goron. Cynhyrchwyd gan Gofrestrfa Tir EM. Gwaherddir atgynhyrchu'r cyfan neu ran heb ganiatâd ysgrifenedig blaenorol yr Arolwg Ordnans. Rhif Trwydded 100026316.

Corporation Tax Return for Period 01/01/2021 to 31/12/2021 for Borneo Orangutan Survival UK**Corporation Tax Payment Schedule****Corporation Tax Payment Schedule**

Corporation tax due after deduction of any income tax	0.00
Tax credits	0.00
Tax already paid	0.00
Tax outstanding	0.00

Normal payment date (non-quarterly payer)

Balancing payment	01 October 2022
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Borneo Orangutan Survival UK

Charity No. 1144267

Company No. 07800920

Trustees' Report and Unaudited Accounts

31 December 2021

Borneo Orangutan Survival UK
Contents

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Summary Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 to 14
Detailed Statement of Financial Activities	15 to 16

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07800920

Charity No. 1144267

Registered Office

483 Green Lanes
London
N13 4BS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M. Brodersen
B. Callison
J. Sihite
O. Slynn
C. Worwood

Key Management Personnel

Chair	Chris Worwood
CEO	Ben Callison

Accountants

Artifin Accountants
Docklands Business Centre
Suite12/3D,10-16 Tiller Road
London
E14 8PX

Bankers

HSBC
2 Walton Road
Aylesbury
Bucks
HP21 7SS

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Borneo Orangutan Survival UK

Trustees Annual Report

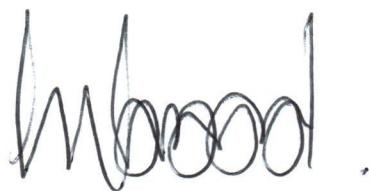
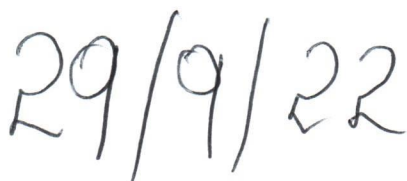
The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C. Worwood

Trustee

29 September 2022

A handwritten signature in black ink, appearing to read 'C. Worwood', with a stylized, cursive script.A handwritten date in black ink, '29/9/22', written in a simple, clear style.

Independent Examiner's Report to the trustees of Borneo Orangutan Survival UK

I report to the charity trustees on my examination of the financial statements of Borneo Orangutan Survival UK for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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

Artifin Accountants Limited
Docklands Business Centre Suite 12/3D
10-16 Tiller Road Docklands
London E14 8PX
+44 (0) 207 183 6288

Rahim Uddin
Chartered Institute of Management Accountants
Artifin Accountants
Docklands Business Centre
Suite12/3D,10-16 Tiller Road
London

E14 8PX
29 September 2022

Borneo Orangutan Survival UK
Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	3	162,158	66,284	228,442	157,417
Charitable activities	4	43,052	-	43,052	45,690
Other trading activities	5	5,586	-	5,586	5,312
Other	6	14,338	-	14,338	23,768
Total		225,134	66,284	291,418	232,187
Expenditure on:					
Raising funds	7	10,992	-	10,992	15,365
Charitable activities	8	131,394	-	131,394	121,639
Other	9	161,670	-	161,670	116,313
Total		304,056	-	304,056	253,317
Net gains on investments		-	-	-	-
Net expenditure		(78,922)	66,284	(12,638)	(21,130)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(78,922)	66,284	(12,638)	(21,130)
Other gains and losses					
Net movement in funds		(78,922)	66,284	(12,638)	(21,130)
Reconciliation of funds:					
Total funds brought forward		109,752	-	109,752	130,882
Total funds carried forward		30,830	66,284	97,114	109,752

Borneo Orangutan Survival UK
Summary Income and Expenditure Account
for the year ended 31 December 2021

	2021	2020
	£	£
Income	291,418	232,188
Gross income for the year	<u>291,418</u>	<u>232,188</u>
Expenditure	304,056	253,317
Total expenditure for the year	<u>304,056</u>	<u>253,317</u>
Net expenditure before tax for the year	(12,638)	(21,130)
Net expenditure for the year	<u>(12,638)</u>	<u>(21,130)</u>

Borneo Orangutan Survival UK**Balance Sheet**

at 31 December 2021

Company No. 07800920	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		105,864	109,830
		<u>105,864</u>	<u>109,830</u>
Creditors: Amount falling due within one year	11	(8,750)	(78)
Net current assets		<u>97,114</u>	<u>109,752</u>
Total assets less current liabilities		<u>97,114</u>	<u>109,752</u>
Net assets excluding pension asset or liability		<u>97,114</u>	<u>109,752</u>
Total net assets		<u>97,114</u>	<u>109,752</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		66,284	-
		<u>66,284</u>	<u>-</u>
Unrestricted funds	12		
General funds		30,830	109,752
		<u>30,830</u>	<u>109,752</u>
Reserves	12		
Total funds		<u>97,114</u>	<u>109,752</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

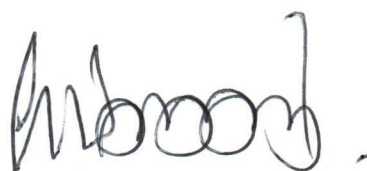
Approved by the board on 29 September 2022

And signed on its behalf by:

C. Worwood

Trustee

29 September 2022



for the year ended 31 December 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

Unrestricted	Restricted	Total 2021	Total 2020
£	£	£	£
49,998	-	49,998	7,603
76,470	-	76,470	61,098
35,450	66,284	101,734	88,716
240	-	240	-
<u>162,158</u>	<u>66,284</u>	<u>228,442</u>	<u>157,417</u>

4 Income from charitable activities

Unrestricted	Total 2021	Total 2020
£	£	£
627	627	-
37,827	37,827	37,787
4,598	4,598	7,903
<u>43,052</u>	<u>43,052</u>	<u>45,690</u>

5 Income from other trading activities

Unrestricted	Total 2021	Total 2020
£	£	£
5,586	5,586	5,312
<u>5,586</u>	<u>5,586</u>	<u>5,312</u>

6 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
11,736	11,736	23,766
2,592	2,592	-
-	-	2
10	10	-
<u>14,338</u>	<u>14,338</u>	<u>23,768</u>

7 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Costs of generating voluntary income</i>			
	62	62	976
<i>Fundraising trading costs</i>			
	3,183	3,183	8,864
	7,747	7,747	5,525
	<u>10,992</u>	<u>10,992</u>	<u>15,365</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
	112	112	1,818
Grants made	131,282	131,282	119,821
<i>Governance costs</i>			
	<u>131,394</u>	<u>131,394</u>	<u>121,639</u>

9 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	66,068	66,068	65,303
Motor and travel costs	220	220	131
Premises costs	4,200	4,200	6,052
General administrative costs	31,853	31,853	16,223
Legal and professional costs	59,329	59,329	28,604
	<u>161,670</u>	<u>161,670</u>	<u>116,313</u>

10 Staff costs

	2021	2020
Salaries and wages	61,476	39,766
Social security costs	3,164	22,982
Pension costs	1,428	2,555
	<u>66,068</u>	<u>65,303</u>

No employee received emoluments in excess of £60,000.

Notes to the Accounts

11 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	200	-
Other taxes and social security	4,723	78
Accruals	3,827	-
	<u>8,750</u>	<u>78</u>

12 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Restricted income funds:				
	-	66,284	-	66,284
<i>Total</i>	<u>-</u>	<u>66,284</u>	<u>-</u>	<u>66,284</u>
Unrestricted funds:				
General funds	109,752	225,134	(304,056)	30,830
Total funds	<u>109,752</u>	<u>291,418</u>	<u>(304,056)</u>	<u>97,114</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	97,114	97,114
	<u>97,114</u>	<u>97,114</u>

14 Reconciliation of net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	109,830	(3,966)	105,864
	<u>109,830</u>	<u>(3,966)</u>	<u>105,864</u>
Net debt	<u>109,830</u>	<u>(3,966)</u>	<u>105,864</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021	2021	2020	2020
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2021	2020
	£	£
The pension cost charge to the company amounted to:	<u>1,428</u>	<u>2,555</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
	49,998	-	49,998	7,603
	76,470	-	76,470	61,098
	35,450	66,284	101,734	88,716
	240	-	240	-
	<u>162,158</u>	<u>66,284</u>	<u>228,442</u>	<u>157,417</u>
Charitable activities				
	627	-	627	-
	37,827	-	37,827	37,787
	4,598	-	4,598	7,903
	<u>43,052</u>	<u>-</u>	<u>43,052</u>	<u>45,690</u>
Other trading activities				
	5,586	-	5,586	5,312
	<u>5,586</u>	<u>-</u>	<u>5,586</u>	<u>5,312</u>
Other				
	11,736	-	11,736	23,766
	2,592	-	2,592	-
	-	-	-	2
	10	-	10	-
	<u>14,338</u>	<u>-</u>	<u>14,338</u>	<u>23,768</u>
Total income and endowments	225,134	66,284	291,418	232,187
Expenditure on:				
Costs of generating donations and legacies				
	62	-	62	976
	<u>62</u>	<u>-</u>	<u>62</u>	<u>976</u>
Costs of other trading activities				
	3,183	-	3,183	8,864
	7,747	-	7,747	5,525
	<u>10,930</u>	<u>-</u>	<u>10,930</u>	<u>14,389</u>
Total of expenditure on raising funds	10,992	-	10,992	15,365
Charitable activities				
	112	-	112	1,818
Grants made	131,282	-	131,282	119,821
	<u>131,394</u>	<u>-</u>	<u>131,394</u>	<u>121,639</u>
Total of expenditure on charitable activities	131,394	-	131,394	121,639

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities

Employee costs				
Salaries/wages	61,476	-	61,476	39,766
Employer's NIC	3,164	-	3,164	22,982
Pension costs	1,428	-	1,428	2,555
	<u>66,068</u>	<u>-</u>	<u>66,068</u>	<u>65,303</u>
Motor and travel costs				
Travel and subsistence	220	-	220	131
	<u>220</u>	<u>-</u>	<u>220</u>	<u>131</u>
Premises costs				
Rent	4,200	-	4,200	6,052
	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>6,052</u>
General administrative costs, including depreciation and amortisation				
Bank charges	8,356	-	8,356	4,584
General insurances	1,296	-	1,296	985
Information and publications	1,116	-	1,116	42
Software, IT support and related costs	4,198	-	4,198	2,099
Stationery and printing	14,650	-	14,650	5,988
Sundry expenses	1,767	-	1,767	1,196
Telephone, fax and broadband	470	-	470	1,329
	<u>31,853</u>	<u>-</u>	<u>31,853</u>	<u>16,223</u>
Legal and professional costs				
Other legal and professional costs	59,329	-	59,329	28,604
	<u>59,329</u>	<u>-</u>	<u>59,329</u>	<u>28,604</u>
Total of expenditure of other costs	<u>161,670</u>	<u>-</u>	<u>161,670</u>	<u>116,313</u>
Total expenditure	<u>304,056</u>	<u>-</u>	<u>304,056</u>	<u>253,317</u>
Net gains on investments	-	-	-	-
	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Net expenditure	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Net expenditure before other gains/(losses)	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Other Gains	-	-	-	-
	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Net movement in funds	<u>(78,922)</u>	<u>66,284</u>	<u>(12,638)</u>	<u>(21,130)</u>
Reconciliation of funds:				
Total funds brought forward	109,752	-	109,752	130,882
Total funds carried forward	<u>30,830</u>	<u>66,284</u>	<u>97,114</u>	<u>109,752</u>

These are the notes referred to on the following official copy

Dyma'r nodiadau y cyfeirir atynt ar y copi swyddogol canlynol.

The electronic official copy of the title plan follows this message.

Mae'r copi swyddogol electronig o'r cynllun teitl yn dilyn y neges hon.

Please note that this is the only official copy we will issue. We will not issue a paper official copy.

Sylwch mai hwn yw'r unig gopi swyddogol a ddarparwn. Ni fyddwn yn darparu copi swyddogol papur.

This official copy was delivered electronically and when printed will not be to scale. You can obtain a paper official copy by ordering one from HM Land Registry.

Anfonwyd y copi swyddogol hwn yn electronig a phan gaiff ei argraffu ni fydd wrth raddfa. Gallwch gael copi swyddogol papur trwy archebu un o Gofrestrfa Tir EM.

This official copy is issued on 07 October 2022 shows the state of this title plan on 07 October 2022 at 11:45:14. It is admissible in evidence to the same extent as the original (s.67 Land Registration Act 2002). This title plan shows the general position, not the exact line, of the boundaries. It may be subject to distortions in scale. Measurements scaled from this plan may not match measurements between the same points on the ground. This title is dealt with by the HM Land Registry, Wales Office .

Mae'r copi swyddogol hwn a gyhoeddir ar 07 Hydref 2022 yn dangos sefyllfa'r cynllun teitl hwn ar 07 Hydref 2022 am 11:45:14. Mae'n dderbyniol fel tystiolaeth i'r un graddau â'r gwreiddiol (adran 67 Deddf Cofrestru Tir 2002). Mae'r cynllun teitl hwn yn dangos safle cyffredinol, nid union linell, y terfynau. Gall fod gwyriadau yn y raddfa. Mae'n bosibl na fydd mesuriadau wedi eu graddio o'r cynllun hwn yn cyfateb â mesuriadau rhwng yr un pwyntiau ar y llawr. Gweinyddir y teitl hwn gan Gofrestrfa Tir EM Swyddfa Cymru.

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© Hawlfraint y Goron. Cynhyrchwyd gan Gofrestrfa Tir EM. Gwaherddir atgynhyrchu'r cyfan neu ran heb ganiatâd ysgrifenedig blaenorol yr Arolwg Ordnans. Rhif Trwydded 100026316.

Corporation Tax Return for Period 01/01/2021 to 31/12/2021 for Borneo Orangutan Survival UK**Corporation Tax Payment Schedule****Corporation Tax Payment Schedule**

Corporation tax due after deduction of any income tax	0.00
Tax credits	0.00
Tax already paid	0.00
Tax outstanding	0.00

Normal payment date (non-quarterly payer)

Balancing payment	01 October 2022
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Accounts

Borneo Orangutan Survival UK

Charity No. 1144267

Company No. 07800920

Trustees' Report and Unaudited Accounts

31 December 2020

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Detailed Statement of Financial Activities	29 to 31

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07800920

Charity No. 1144267

Principal Office

483 Green Lanes

London

England

N13 4BS

Registered Office

483 Green Lanes

London

N13 4BS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G.A. Dennis

A. Edwards

J. Sihite

O. Slynn

C. Worwood

Key Management Personnel

Alan Edwards

Accountants

Artifin Accountants

Docklands Business Centre

Suite 12/3D

10-16 Tiller Road

E14 8PX

Bankers

HSBC

2 Walton Road

Aylesbury

Bucks

HP21 7 SS

OBJECTIVES AND ACTIVITIES

FOREWORD FROM OUR MANAGING DIRECTOR

A year like no other...

Through what can only be described as a year like no other, 2020 changed the world. In January we were implementing our plans for our biggest impact year yet, and then, within a couple of months we were simply trying to plan for what tomorrow might bring. The challenges we faced here at BOS were immense, but we knew as tough as it was for us, people around the world were facing far more tragic realities. The loss of loved one's, the loss of work, the loss of homes, and the loss of a way of life.

No corner of the planet was untouched by this tragic pandemic. Almost overnight the world's population was forced to isolate to protect themselves, their loved ones, and their communities. This pandemic separated us in ways we haven't seen in generations, but equally, through the isolation emerged a sense of global unification around a common cause. This disease didn't care what nationality, gender, colour, religion, or any other perceived differentiator you were. In a time when we must unify to save our ecosystem, mother nature reminded us that we are all equally reliant on her, and we live at her mercy. With this pandemic most likely originating in wildlife trafficked animals we are reminded of how important our work is to save orangutans, the rainforest, and all the other animals that reside there. This pandemic was completely preventable, and we must learn to protect our fragile ecosystems or else the next pandemic might be far worse.

One the pandemic hit, to protect our staff, orangutans, and sun bears we decided to immediately close down our rescue centre's to all non-essential staff and implemented strict PPE procedures. Orangutan releases were halted to protect wild populations, and our community development work had to be altered so we didn't bring this disease to their remote villages.

Here in the UK we also had to invent new ways of engaging our amazing supporters, and reach out to new ones. As 2020 started we had high hopes for many in-person events and fundraisers, but once that wasn't going to be possible we made the decision to support our UK communities. We did this in a few ways. With isolation upon us we knew our supporters needed some joy, so we focused our communications on happy stories of our orangutans, sun-bears, and community development work, and use photos and videos to whisk them away to a happier mental place. We also held a fun online art gallery where anyone of any age or skill level could submit artwork for us to share with all our supporters. We received such amazing pieces of art that it uplifted our team as much as it did our supporters.

As we exit 2020 we still are faced with an ever evolving pandemic and an unsure future, but we remain even more committed to caring for our orangutans, releasing more back to the wild when the pandemic lifts, and ensuring the long-term survival of the orangutan species and rainforest ecosystems they share with millions of other species. We thank all of our supporters for sticking with us in this fight, and we hope 2021 brings a better future for us all.

Sincerely,

Ben Callison

Managing Director - BOS UK

BOSF SUPPORT

1. BOS-UK transferred nearly £120,000 to BOSF in 2020, all thanks to our myriad of amazing supporters.

Within this we:

2. Raised £20,000 in Covid-19 Release Funds to assist BOSF through the pandemic

3. Added 265 new adopters to support our orangutans on their journey to freedom

OUTREACH

Before the pandemic hit, we:

Hosted a table at the Plant Powered Expo in London with a new VR experience. 646 people visited our table over the 3 days.

Once the pandemic and lockdowns hit, we shifted our outreach online:

To lift the spirits of our supporters we held an online art gallery where anyone, of any age or skill level, could submit their orangutan art. We shared this via our email and social channels to much delight.

BOS-UK Managing Director spoke at the Earth Day 2020 Megaconference, reaching over 800 people worldwide.

Designed, built, and gave KS1-3 Primary School virtual talks to over 450 students here in the UK

Held a 7-hour online event for International Orangutan Day in partnership with all the other BOS European partners. This event included hours of content including an OJS – Behind the Scenes, OJS-Offline Screening, orangutan talks, wild-streaming events, and various other webinar features, reaching over 1200 people across the world.

PARTNERSHIPS

Supported BOSF with their UK based partnerships

Continued our partnership with Salesforce, and finalised funding to build a new 6.5-acre pre-release island for orangutans.

Received financial support through our other partners, including:

1. The Constance Travis Charitable Trust

2. Manicomio Restaurant Group

3. Vui Vui Botanic Atelier

CORE STRATEGY PILLAR 1 – ORANGUTAN REINTRODUCTION

RESCUE

At the Samboja Lestari Orangutan Rehabilitation Centre in East Kalimantan (Samboja Lestari), two more orangutans, joined us in 2020, following rescue missions undertaken in collaboration with the East Kalimantan Natural Resources Conservation Agency (BKSDA).

Six newly rescued orangutans arrived at the Nyaru Menteng Orangutan Rehabilitation Centre in Central Kalimantan (Nyaru Menteng). We also rescued twelve healthy, wild, adult orangutans from areas of conflict and handed them over to the Central Kalimantan BKSDA.

Following the implementation of COVID-19 mitigation measures in March 2020, the translocation and intake of new orangutans was temporarily suspended.

The rescue and intake of orangutans in critical situations was resumed shortly, accompanied by the use of new rescue and quarantine protocols that included heightened biosecurity measures such as, limited team sizes, increased PPE usage, COVID-19 testing for humans and orangutans, and physical distancing and crowd control measures. The translocation of orangutans was not restarted in 2020 so all individuals not eligible for centre intake were ceded to the appropriate BKSDA authority.

REHABILITATION

By the end of 2020, we were caring for 432 orangutans: 125 orangutans at Samboja Lestari (124 in Samboja Lestari and 1 on Juq Kehje Swen Pre-Release Island) and 307 orangutans at Nyaru Menteng (267 in Nyaru Menteng and 40 in the Salat Island Cluster).

Despite our ongoing birth control efforts for the orangutans at our centres, we recorded one new birth in Nyaru Menteng this year.

Our veterinary team, consisting of 15 veterinarians (5 in Samboja Lestari, 1 in the Kehje Sewen Forest, and 9 in Nyaru Menteng), 1 paramedic (in Nyaru Menteng), 5 veterinary medical administration staff (3 in Samboja Lestari and 2 in Nyaru Menteng), worked around the clock preparing our orangutan reintroduction candidates, conducting routine health surveillance checks, administering treatments, and undertaking disease prevention measures for all the orangutans and sun bears under our care.

The health and wellbeing of our animals remains our top priority and providing high-quality healthcare to such a large population is a significant task. This year our team treated 161 medical cases in 122 orangutans – 20 cases in 20 orangutans at Samboja Lestari and 141 cases in 102 orangutans at Nyaru Menteng. The most common cases were malaria, injuries, helminthiasis, and upper respiratory tract infections.

We lost five orangutans at Nyaru Menteng due to illness.

We moved 8 orangutans from the Salat Island Cluster back to Nyaru Menteng to complete their final quarantine and veterinary medical health tests in anticipation of release back to the wild in 2020, and we also moved 8 orangutans from Nyaru Menteng to the Salat Island Cluster to complete their final stage of rehabilitation.

We conducted surveys by river to find a new site for a pre-release island in Central Kalimantan.

We continued to manage the 82-ha Juq Kehje Swen Pre-Release Island, including the ongoing care and monitoring of one adult orangutan (Desi).

We, with the help of PT Nusaraya Agro Sawit (PT NUSA), repaired the patrol transects and cleared the natural landslide within the ditch surrounding the island using a tractor, to help technicians to monitor the orangutan.

We conducted Asian Waterbird Census (AWC) surveys and an updated bird species inventory at the Salat Island Cluster in Central Kalimantan in collaboration with PT Sawit Sumbermas Sarana (PT SSMS) and at Juq Kehje Swen in East Kalimantan in collaboration with PT NUSA.

At all BOSF working locations that include the direct care of animals by humans, in March 2020, new protocols were implemented to reduce the spread of COVID-19 amongst staff and animal residents. These measures generally included regular area and equipment disinfections, increased PPE usage, regular staff testing for COVID-19, daily staff temperature checks and symptom reporting, division of staff into rolling teams, 'work from home' for non-animal care staff, closure of centres to outside visitors, expanded quarantines for animals and staff, and the halt of all non-essential activities that include travel, such as orangutan island transfers.

RELEASE AND POST-RELEASE MONITORING

- An overarching focus of our work, our reintroduction program operates in three large natural forests. With government permission, we release orangutans from Samboja Lestari into the Kehje Sewen Forest (Kehje Sewen) in East Kalimantan and from Nyaru Menteng into the Bukit Batikap Protection Forest (Batikap) and the Bukit Baka Bukit Raya National Park (TNBBBR) in Central Kalimantan. The combined remaining carrying capacity of these three areas at the end of 2020, was 294 orangutans. We are still working to identify additional, suitable forests in both East and Central Kalimantan to accommodate the hundreds of orangutans still in our care at our rehabilitation centres and those who may be rescued in the future.
- We remain committed to reintroducing orangutans into their natural habitat to establish new, viable wild populations and bolstering the conservation prospects of the species. Once orangutans have acquired all the skills they need to survive in the wild, our teams engage in the detailed planning required for each release to ensure that it can be carried out safely and successfully.
- This year, we reintroduced a total of 6 orangutans in TNBBBR. This brings the total number of orangutans released since 2012 to 468 individuals: 118 orangutans in Kehje Sewen, 183 orangutans in Batikap, and 167 orangutans in TNBBBR.
- We continued our orangutan post-release monitoring activities, our forest patrols, and phenology surveys in our three release sites, Kehje Sewen, Batikap, and TNBBBR.
- Having reintroduced 183 orangutans in Batikap since 2012, our efforts have focused on monitoring the released orangutans through radio tracking, which has provided us with a huge amount of behavioural data to assess their changes post-release. However, now that the battery life of most tracking implants has expired, we need to utilise alternative research tools to monitor this new population. One option, camera trapping, may be able to help answer some of our long-term questions. Working with the University of British Columbia (UBC), Canada and the Bogor Agriculture University (Institut Pertanian Bogor – IPB), Indonesia, we set up a few camera traps in a pilot study to see if these might serve as a non-invasive research tool to aid our post-release monitoring efforts.
- Post-release monitoring is essential to assess the health, behaviour, and survivorship of released orangutans. The challenge is to ensure that these new populations are healthy, well established, and adequately protected long into the future. This combination of post-release monitoring and medical intervention, which we provide only as needed, aims to ensure that our orangutan reintroductions are successful and that each individual orangutan is afforded the best chance of survival.
- Three new babies were born, two in Batikap and one in Kehje Sewen Forest, bringing the total number of babies born in the wild since 2012 to twenty-two.
- Due to an inguinal hernia, Mori, a female orangutan who was released on 25 July 2019 was brought back to Samboja Lestari for treatment.
- At all BOSF release sites, in March 2020, new protocols were implemented to reduce the spread of COVID-19 amongst staff and wild animal populations. These measures generally included regular area and equipment disinfections, increased PPE usage, semi-regular staff testing for COVID-19, daily staff temperature checks and symptom reporting, closure of sites to outside researchers, increased minimum distance between humans and orangutans, and the halt of all non-essential activities that include travel, such as orangutan releases. This is also the reason for why, despite the 2019 planning, only two release activities (both prior to the outbreak of COVID-19 in Indonesia) took place in 2020.

ORANGUTANS UNDER OUR CARE NYARU MENTENG 1.UNDER OUR CARE: 307 2.RELEASABLE: 183
3.UNRELEASEABLE: 124

SAMBOJA LESTARI 1.UNDER OUR CARE: 124 2.RELEASEABLE: 30 3.UNRELEASEABLE: 93

OBSERVED WILD-BORN INFANTS

- 1.Kehje Sewen Forest = 5
- 2.Bukit Batikap Protection Forest = 15
- 3.Bukit Baka Bukit Raya National Park = 2

ORANGUTANS RELEASED IN 2020

Rehabilitation Centre Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
Samboja Lestari 0 0 Releases suspended due to Covid-19 Pandemic
Nyaru Menteng 3 3

1991 – 2001

Sungai Wain and Gunung Beratus Protection Forest (Hutan Lindung Sungai Wain dan Gunung Beratus) = ~400

2002 – 2011

Released = 0

2012 – 2020

Bukit Batikap Protection Forest = 183

Bukit Baka Bukit Raya National Park = 167

Kehje Sewen Forest = 118

NUMBER OF ORANGUTANS IN OUR PRE-RELEASE AND SANCTUARY ISLANDS

Locations Number of Orangutans

PRE-RELEASE ISLANDS

- Badak Besar 31
- Kaja 48
- Bangamat 10
- Samboja Lestari Islands 10
- Juq Kehje Swen 1

SANCTUARY ISLAND

- Badak Kecil 7

UNRELEASEABLE ORANGUTANS

Of the 123 orangutans who reside at Samboja Lestari, 93 are currently considered unreleaseable due to disease (primarily tuberculosis and orangutan respiratory disease syndrome (ORDS)), physical disability, advanced age, or duration of captivity. Eighty-one individuals live in cages and twelve on sanctuary islands (including one orangutan in Forest School).

At Nyaru Menteng, of the 307 orangutans who are in our care, 124 are currently considered unreleaseable due to disease, significant physical disability, abnormal behaviour, advanced age, or duration of captivity.

A total of 117 individuals live in cages and 7 on the Badak Kecil Sanctuary Island in the Salat Island Cluster. We hope that the individuals who were behaviourally impaired by the duration of their captivity will be able to slowly improve their natural behaviours once they are placed on semi-natural islands so that we may reconsider them for release in the wild. When they are placed on the island, we will continue to carry out strict monitoring to ensure that their behaviour meets the standards and criteria for orangutans ready to be released into the wild.

We moved Kopral, the armless male orangutan who 'ruled' over Forest School Group 2 for quite some time to live on Island #3 in Samboja Lestari. Living in Island #3 affords Kopral the opportunity to enjoy open space, in an environment that resembles an orangutan's natural habitat. This has allowed him to develop into a relatively independent individual.

Sharing working locations with the rehabilitation programs, the orangutans under sanctuary care were also subject to the same COVID-19 mitigation measures as the orangutans currently undergoing rehabilitation. For the orangutans who are unreleasable due to underlying respiratory illnesses, their comorbidities potentially put them at higher risk for more complicated illness if they were to contract the SARS-CoV-2 virus, making them the highest priority in terms of COVID-19 prevention within our captive animal populations.

SUN BEARS

In addition to caring for and rehabilitating orangutans, our orangutan rehabilitation centres at Nyaru Menteng and Samboja Lestari also care for other protected species, most notably sun bears (*Helarctos malayanus*), which have been rescued by local BKSDA officers.

Sun bears are a forest dependent species who are listed as Vulnerable on the IUCN Red List of Threatened Species, due to the extensive habitat loss and degradation resulting in the reduction of their overall range, in addition to commercial hunting.

By the end of 2020, we were providing care for 71 sun bears in Samboja Lestari. For sun bears, however, rehabilitation and reintroduction options are limited. Once habituated to humans, like with other bear species, teaching them to survive in the wild is near impossible, with only few successful reintroductions of sun bears ever reported. To improve the welfare of the sun bears at our centres who require permanent sanctuary care, we collaborate with Sun Bear Outreach, an NGO which has been providing us with technical assistance to build large, forested enclosures in Samboja Lestari. These facilities will eventually house all sun bears under our care.

Due to limitations in space and infrastructure at Nyaru Menteng, we continued moving forward with plans to stop rescued sun bear intake there and transfer the remaining sun bears to Samboja Lestari where we are able to provide them with a better quality of life. In March 2020, we have transferred 8 sun bears (2 males and 6 females) from Nyaru Menteng to Samboja Lestari. In 2020, we also received two new sun bears from the East Kalimantan BKSDA.

At Samboja Lestari our team, together with Sun Bear Outreach, made significant progress on improving our sun bear facilities and welfare, including:

- Conducting training in husbandry practices for sun bears in the training cages.*
- Installing sleeping platforms and hammocks in the new enclosures.*
- Erecting a new electric fence and installing electrical wire for the enclosures and cages.*
- Regularly providing enrichment items, including wooden logs, leaves, balls, peanut-butter pipes, and sacks for the sun bears still housed in cages.*
- Conducting renovations on the plumbing of enclosure M and the warehouse, the shelter of enclosure C, the floor of enclosures D, F, I, and the doors of enclosure F.*
- Carrying out road maintenance in bottom yard.*
- Hand rearing two newly arrived cubs.*

During 2020, there were 31 medical issues addressed in the sun bear population, most of which were myiasis. Furthermore, in March 2020, BOSF COVID-19 mitigation measures were also implemented by the sun bear care teams. While there had yet to be a confirmed case of SARS-CoV-2 contraction by any member of the ursid family, positive cases in other carnivore species in conjunction with the application of the precautionary principle, led us to make the decision that we must operate under the assumption that the sun bears are at risk for the virus and they should be cared for using the same biosecurity protocols applied for the orangutans.

ANIMAL WELFARE

-As an orangutan-focused conservation organisation with the responsibility of caring for animals both ex-situ and in-situ, we aim to ensure that our activities are underpinned by the highest standards in animal welfare.

-We ensure that our orangutans and sun bears have access to a varied diet and enrichment that provides them with stimulation to help keep them mentally and physically healthy. Achieving this requires an ongoing program dedicated to their welfare. Throughout the year, different enrichment items were developed to keep them active and, for orangutans, foster wild behaviours such as climbing, arboreal travel, nest building, food foraging, and so on.

-In Samboja Lestari, we installed semi-permanent enrichment structures, such as rope swings, vertical and horizontal ropes, hammocks, and blue barrels made from rubber drums, in the individual cages, baby nursery, Forest School, SCU, and Socialisation Cages.

-We also built feeding platforms for orangutans and installed semi-permanent enrichment structures on the Islands.

-We completed the construction of Socialization Cages C and D in Samboja Lestari.

-Our animal husbandry team continues to regularly assess the condition of the orangutans at Samboja Lestari and Nyaru Menteng using Body Condition Scores (BCS), while also continuing to closely monitor the behaviour of orangutans exhibiting stereotypic and other abnormal behaviours.

-We hosted a workshop, led by an external expert, for our animal welfare and veterinary staff in how to use ZIMS (Zoological Information Management System) to start the conversion of our animal data to a comprehensive database with reporting capability.

-From January 31-February 1, we hosted our first annual Animal Welfare Meeting, where we brought together the veterinary, welfare, and communications teams from the Samboja Lestari, Nyaru Menteng, and RHO programs in Palangka Raya to present on their work and collaborate on finding solutions to better our welfare and care standards and increasing the likelihood of success post-release.

-To continue work based on the results of the Animal Welfare Meeting, once a month, our animal welfare teams come together to virtually meet, discussing new animal welfare concerns or opportunities, and informing each other on the development of updated protocols, ranging in topics from veterinary treatment for ORDS, melioidosis, and chromobacteriosis to how to observe and quantify abnormal behaviour for orangutans living in cages.

-Our veterinary teams participated in and presented at the virtual OVAG (Orangutan Veterinary Advisory Group) Annual Workshop 2020 on July 6-10. By coming together to exchange information with orangutan veterinary experts around the world, we were able to both grow our own expertise and capacities while also contributing to the greater orangutan conservation and care communities' knowledge base.

-Due to the outbreak of COVID-19 in Indonesia, the animal welfare teams collaborated to develop special protocols to allow for the continuation of BOSF operations while also mitigating the risk for COVID-19 contraction by staff and animals. While not all protocols were implemented in 2020 due to worsening conditions in Indonesia, specially-prepared operating protocols and guidance in 2020 included 'Guidance for Preventing the Spread of Coronavirus-19 during Routine BOSF Operations', 'New Animal Intake, Quarantine, and Treatment Protocols During the COVID-19 Pandemic', 'Hiring of New Staff During the COVID-19 Pandemic', 'Filming During the COVID-19 Pandemic', 'Construction Activities During the COVID-19 Pandemic', 'Samboja Lodge's COVID-19 Guest Protocols', and 'Diagnosis and Treatment for Orangutans Infected with SARS-CoV-2'.

ONE HEALTH DURING THE COVID-19 PANDEMIC

On December 31, 2019, the World Health Organization (WHO) reported the local outbreak of an unknown pneumonia in Wuhan, Hubei Province, China, soon to be identified as novel coronavirus, SARS-CoV-2, which manifests as the disease COVID-19 in humans. While sometimes asymptomatic, more commonly the disease presents symptoms including dry coughing, difficulty in breathing, fever, tiredness, and pneumonia. With a contagious incubation period of 2-14 days, the disease spread rapidly and on March 11, 2020, WHO had officially declared COVID-19 to be a global pandemic.

The source of the disease is believed to be zoonotic disease transfer in a wild animal market, simply put, the transmission of the virus from an animal to human through direct contact with bodily fluids. In the case of SARS-CoV-2, the threat of reverse zoonosis for orangutans persists. On April 6, 2020, news broke of the first confirmed case of reverse zoonosis at a captive care institution, when a tiger at the Bronx Zoo in New York tested positive for SARS-CoV-2. Also, in 2016, when a wild population of chimpanzees in Côte d'Ivoire experienced an outbreak of coughing and sneezing, their faecal samples tested positive for a different strain of coronavirus, HCoV-OC43. Furthermore, a genetic study has shown that orangutans, and all apes and old world monkeys, have the same twelve key amino acid residues that are present in the human host cell receptor that is susceptible to SARS-CoV-2. The presence of this in orangutans, combined with the confirmed cases in other species, is strong evidence that orangutans can contract the current novel coronavirus, SARS-CoV-2.

With over 700,000 confirmed cases of COVID-19 in Indonesia by the close of 2020, it was our priority throughout the year to keep COVID-19 out of our rehabilitation centres at Nyaru Menteng and Samboja Lestari and the free-ranging orangutan populations at the Bukit Batikap Protection Forest, Bukit Baka Bukit National Park, Kehje Sewen Forest, and Mawas Conservation Area. We took our first step on March 17, 2020 when we closed our working areas to visitors, volunteers, and researchers, and placed our non-essential staff on a work from home order.

For our working areas where staff could not work from home, we fully embraced the 'One Health' approach, which emphasises that the health of all in a community, from the people to the animals, is interconnected.

So, to protect the most vulnerable among us, we need to protect all who share an environment.

At the centres, animal care staff continued to do their vital work, abet with strict precautions in place.

Working hours were reduced in order to provide the care necessary to uphold high standards of animal welfare but reduce human contact to a minimum. Staff had their temperature checked twice a day and upon arrival and had to change into specific working shoes and clothes, that were laundered on site every evening. When in animal areas, the use of surgical masks, face shields, and gloves and frequent hand washing was obligatory.

Beyond the regular cleaning, a full disinfection of facilities and offices was carried out twice a week. Only BOSF vehicles were granted access to working areas and were sprayed fully with disinfectant upon entry. Even food items for orangutans were disinfected before provisioning, with a dilute, food-safe antibacterial wash. In terms of staff scheduling, where possible, we divided our animal care and veterinary staff into two teams, with rotating schedules to ensure that they do not come into contact with one another. In the unfortunate event where a team member ever tested positive for COVID-19, we were then able to quarantine their respective team while the other continued to provide animal care.

All non-essential travel between centres and sites was suspended, but for unavoidable trips, staff were provided quarantine facilities or self-quarantined for two weeks upon their return, before they were permitted to go back to work. This suspension of non-essential travel, also meant the temporary suspension of most development activities, including the transfer of orangutans to pre-release islands and the release of ready candidates into wild forests.

We even took actions to support our local communities because, as 'One Health' teaches us, the health of our staff and our orangutans is closely interwoven with that of the communities. In numerous COVID-19 focused community development endeavours, we collaborated with local health authorities to provide communities with COVID-19 informational materials, washing stations, personal protective equipment, soap, disinfectants, and the opportunity to be tested for COVID-19.

Across all our programs, but with special emphasis on our two rehabilitation centres located near population hubs that had experienced COVID-19 outbreaks, Palangka Raya in Central Kalimantan and Balikpapan in East Kalimantan, we implemented disease surveillance measures. At the start of the outbreak, when only rapid antibody tests were widely available, we used them to track potential COVID-19 transmission, but once rapid antigen tests were on the market, these became our new standard. Our preventative measures and surveillance paid off as we did not have a single case in our staff until November of 2020. By the end of the year, only 5 of our staff had been confirmed positive for COVID-19 and in all instances, contraction of the disease was traced back to a source external from the BOS Foundation and the staff was quarantined before they could transmit it to other BOS Foundation employees.

We continue to work to ensure that our precautionary actions are adequate to keep our animals free of SARS-CoV-2, but in the unfortunate scenario where they are not, we have prepared quarantine facilities for infected animals and a coronavirus response team from within our veterinary and animal care staff. In the event of an internal outbreak, the team is ready to respond with specific orangutan diagnosis and treatment protocols in place. We are grateful, however, that we have yet to put them to the test.

OUR CORE STRATEGY

ORANGUTAN ECOSYSTEM CONSERVATION

LAND REHABILITATION AT SAMBOJA LESTARI

Once a barren grassland, our ongoing reforestation program has already transformed Samboja Lestari into an oasis of young forest covering 1,853 hectares, to aid in the rehabilitation and welfare of orangutans and sun bears.

Across the 1,853 hectares of land, we carried out regular maintenance of 21.36 hectares of recently rehabilitated land (e.g., replacement planting, weeding, fertilising, etc.) and reforested a further 6 hectares (2,274 trees), with the support of visitors and corporations.

We conducted regular patrols across the property and the border of Samboja Lestari, supported by the army, with notable events including:

- Observation of a fire in the area, but the patrol team did not find the people responsible for igniting it. The fire did not spread and extinguished itself.

- Installation of a fire warning signboard around the area of Tani Bhakti and KM. 30.

- Installation of red demarcation tape and signboard ('land owned by the BOS Foundation – Samboja Lestari') on the Samboja Lestari area directly adjacent to mining activities.

- Installation of a board listing the prohibited activities on BOS Foundation land at several locations in Samboja Lestari, including the Fire Tower, 'Lamongan', 'Sempayau', 'Sulawesi', 'Waru', 'Pondok Asbes', and 'Bangger' intersections.

In preparation for the possibility of land and forest fires during the dry season, our firefighting team checked all firefighting equipment, our retention basin, the access road to the basin, and cleaned all of the firebreaks along the border areas of Samboja Lestari

We attended a hearing for the reading of the demands of the Public Prosecutor and the reading of the defense in court over the case of arson that occurred on the land of Samboja Lestari in 2019

Reforestation activities continued at Samboja Lestari in 2020, but at a lower intensity due to the mitigation measures in place to reduce the transmission of COVID-19. While replanting does not include close animal contact, to protect BOSF staff, the hiring of daily, outside contractors was suspended.

MAWAS CONSERVATION PROGRAM

In the 1990s, large areas of peat forest within the Mawas Conservation Area (MCA) were significantly degraded or cleared entirely due to a failed large-scale rice growing program. Our work in Mawas, which started in 2003, continues to focus on habitat conservation and restoration, illegal logging monitoring, fire prevention and control, and community development. Man-made canals that were made in the 1990s cut across and drained the land. In order to restore the healthy hydrological balance, we have been blocking numerous canals in order to re-wet the peat, aid reforestation efforts, prevent fires, and protect this valuable carbon sink. This work stretches across two regions, Kapuas and South Barito, and a variety of land types, including protection forest (Hutan Lindung), conservation areas (KSA/KPA), and areas for other use (APL).

Monitoring and Protection

- A total of 174 routine patrols were conducted by the Mawas team in Kapuas and South Barito to monitor and prevent illegal activities, during which they encountered 76 instances of illegal activities including 1 fire outbreak (around 1 hectare in Block A-Mantangai), which was extinguished by the patrol team, and 75 acts of illegal logging, with a total of 12,766 mixed-species logs recorded.

- One hundred ninety-three routine patrols were undertaken by the seven community patrol teams from Mantangai Hulu, Tumbang Mangkutup, Aruk, Petak Puti, Batampang, Batilap, and Mangkatip, who recorded 8 acts of illegal logging, with a total of 325 mixed-species logs.

- All of our patrol findings were reported to the pertinent local authorities in the Kapuas and South Barito Regencies.

RESEARCH AND DEVELOPMENT

REINTRODUCTION BIOLOGY – We continue to support five active post-release monitoring teams at Camp Totat Jalu, Camp Lesik, Camp Nles Mamse, Camp Lewun Kahio, and Camp Hiran, all of which collect orangutan behaviour, orangutan nesting, phenology, rainfall, and biodiversity data.

- Our long-term, continuous post-release monitoring has produced the largest dataset ever collected on orangutan reintroduction biology and is growing every day. We are currently in the process of cleaning this data for analysis and submission to a peer-reviewed scientific journal.

- In collaboration with the University of British Columbia (UBC), we published the article 'Suspected Sunda clouded leopard (*Neofelis diardi*) predation attempts on two reintroduced Bornean orangutans (*Pongo pygmaeus wurmbii*) in the Bukit Batikap Protection Forest, Central Kalimantan, Indonesia' in the journal 'Primates' on 4 July 2020.

- In collaboration with IPB University in Bogor, Indonesia, we published the article 'Characterization of Burkholderia pseudomallei from spontaneous melioidosis in a Bornean orangutan' in the journal 'Vet World' on 18 November 2020.

- Our standard operating procedures (SOPs) on rescue, rehabilitation, and release are used by the Government of Indonesia as a reference on orangutan reintroduction.

WILD ORANGUTAN RESEARCH – At the start of 2020, our collaboration with the National University (Indonesia) and Rutgers University (USA) at our Tuanan Orangutan Research Station in the Mawas Conservation Area continued to facilitate long-term research on:

- Orangutan nutrition, energetics, inflammation.
- Orangutan gut microbiome.
- Orangutan nutriscape utilising drone technology.
- Orangutan ranging patterns.
- Biodiversity assessments utilising camera traps.
- Monitoring orangutan health in relationship to environmental variables.
- Plant secondary metabolites and diet selection.
- Ethnobotany.
- Long-term patterns of tree and liana phenology and the effects of weather and fires.
- The effects of fires on orangutan diet, ranging, and health.
- However, due to the COVID-19 pandemic, direct orangutan follows were temporarily suspended after only a few months, during which activities instead focused on:
 - Remote biodiversity and orangutan assessments utilising camera traps.
 - Orangutan nest surveys.
 - Community development work focusing on mitigating the spread of COVID-19.
 - Camp infrastructure improvements.

RESEARCH ON PEATLANDS AND FIRES – We are working on three major projects concerning peatlands and fire in the Mawas Conservation Area.

We also began a large, multi-institutional, collaborative research project for improving community fire management and peatland restoration, led by the Australian Centre for International Agricultural Research (ACIAR). The benefits for BOSF are increased knowledge, and an expanded network relating to tropical peatland rehabilitation efforts and the causes of peat fires. Main outputs to date include:

- *Continued training and data collection on the causes of peat fire and recovery of peat structure after rewetting.*
- *Stakeholder engagement, from village through national levels, on capacity building and knowledge transfer.*

Land Rehabilitation and Restoration

- We completed the construction, with SOS Borneo and Mangkatip fire team (RPK Danum Janah), of 20 deep wells at our reforestation site in Rantau Upak.
- We also conducted regular maintenance, with SOS Borneo and Mangkatip village, of 9 local canals (tatas) in Rantau Upak.
- We conducted 23 regular patrols with Mangkatip fire team (RPK Danum Janah) in Rantau Upak.
- We conducted regular monitoring of our land rehabilitation and restoration projects in both Block A (Sei Mantangai) and Block E (Tuanan and Rantau Upak).
- We regularly monitored community-led reforestation efforts including the production of 51,344 seedlings, the maintenance of 127,740 seedlings and the replacement of 5,269 seedlings.
- A total of 106 hectares of the Mawas Conservation Area were reforested during 2020.

ORANGUTAN HABITAT RESTORATION PROGRAM (RHOI)

In 2010, the BOS Foundation, through our sister company PT Restorasi Habitat Orangutan Indonesia (RHOI), bought the rights to manage the Kehje Sewen Forest in East Kalimantan as an Ecosystem Restoration Concession (ERC). The area was formerly a production forest and is currently our primary orangutan reintroduction site in East Kalimantan, which accommodates orangutans from Samboja Lestari.

While a large portion serves as a reintroduction forest, land has also been set aside as a translocation area for rescued, wild orangutans. RHOI works to rehabilitate and restore healthy forest in the remaining degraded land within the ERC.

- In 2020, our RHO program, fulfilled several legal obligations such as the technical Proposal and Executive Summary, which included the production of several maps to support the document.
- The Kehje Sewen work area boundary has been approved by the Minister of Environment and Forestry through letter No. SK.164/Menlhk/setjen/PLA.2/3/2020 dated March 24, 2020, which sets a working area of 86,593.65 ha located in East Kutai and Kutai Kartanegara regency, East Kalimantan Province.
- To accelerate the process of obtaining a second ERC, named internally PT RHOI-II, RHOI sent a formal letter to the Natural Resources Conservation Agency (BKSDA) appealing for their endorsement.
- Administrative documents and technical proposals relating to the RHOI-II ERC are already with the Directorate General of Sustainable Production Forest Management (PHPL), but there has been a delay in the inspection at the Directorate General level due to changes in the Job Creation Act (UU Cipta Kerja).
- *The meeting with the section head responsible for area licensing affairs at Manggala Wanabakti on November 19, 2020 yielded some very important results regarding the continuation of the process:*
 - * *With the new laws from the Job Creation Act (UU Cipta Kerja), all forms of permit applications will be temporarily postponed until new Government Regulations (PP) and Ministerial Regulations (Peraturan Menteri) are passed.*
 - * *Currently the Government Regulations (PP) are in the discussion stage and the Ministerial Regulations are in the initial drafting stage.*
 - * *The area of the proposal for the addition of new RHOI-II area is too large as it exceeds the maximum limit of 50,000 ha.*
 - * *RHOI can submit a presentation regarding the purpose of the additional area application to the Directorate General of Sustainable Production Forest Management (Dirjen PHPL) to prove our earnestness and dedication to the proposed area*
 - * *The submission letter for the presentation was sent on November 30, 2020 to the Directorate General of Sustainable Production Forest Management (Dirjen PHPL)*

RESEARCH STUDY USING CAMERA TRAPS – We are working with the University of British Columbia (UBC), Canada and the Bogor Agriculture University (Institut Pertanian Bogor – IPB) in Indonesia

- We set up a few camera traps in a pilot study to see if these might serve as a cost-effective, non-invasive research tool to aid our post-release monitoring efforts. Early results from the pilot study looked promising and at the end of February 2020, a joint team from BOSF and UBC deployed 30 camera traps in Batikap to gather data to aid our understanding of how the orangutans have dispersed themselves throughout the forest, current population density and individual long-term survival success.
- Much depends on the cameras recording sufficient data, and on the orangutans (and other animals) cooperation in terms of leaving the cameras undisturbed – reintroduced rehabilitated orangutans, in particular, can be very curious and keen to thoroughly investigate anything new.
- Although the project is still in it's early days, we have had great success in capturing images of some of the orangutans, but also plethora of other species including sun bears, clouded leopards, leopard cats, marbled cats, macaques, white-fronted langurs, bearded pigs, muntjacs, pangolins, and so much more! It has been very exciting to see the many elusive wildlife species which inhabit Batikap.

BEST MANAGEMENT PRACTICES (FOR ORANGUTAN CONSERVATION IN CONCESSION AREAS)

Nearly all the orangutans that we rescue and care for in our two orangutan rehabilitation centres were direct victims of habitat loss or human-wildlife conflict within and around plantations. Urgent solutions are needed to reduce the pressure that development places on wild orangutan populations, especially populations outside of protected forests. To do this we have continued to develop our Best Management Practices (BMP) program on the management of orangutan habitat in oil palm concessions.

- We participated in the Indonesian Primate Conservation and Climate Change Symposium, held by Nasional University.
- We finalised the palm oil FAQ document to complement our position paper on palm oil, accessible from our website.
- We submitted our Annual Communication of Progress (ACOP) 2019 to the Roundtable Sustainable Palm Oil (RSPO).
- We joined the working group on National Interpretation of Principle and Criteria 2018 from the RSPO.
- Together with the United Nations Office on Drugs and Crime (UNODC), we organised and hosted a virtual environmental NGO roundtable forum on 19 June 2020. This was the third in a UNODC series of roundtables on forestry-related, environmental crime prevention and enforcement.
- We joined the Face-to-Face Public Consultation Workshop for P&C Certification System and New Planting Procedure (NPP) documents from the RSPO.
- We attended this year's virtual General Assembly of RSPO Members, hosted over Zoom, on November 25, 2020.
- We conducted orangutan habitat and High Conservation Value (HCV) studies and provided subsequent advice and recommendations for PT Bima Palma Nugraha (PT BPN) owned by DSN Group in Tepian Langsung Village, Bengalon Sub-District, East Kutai Regency and PT Agro Bumi Kaltim (PT ABK) owned by Palma Serasih Group in Kembang Janggut Sub-District, Kutai Kartanegara Regency, all in East Kalimantan. These studies were conducted in conjunction with Aksenta Consulting.
- We monitored and evaluated ongoing BMP projects in East Kalimantan with PT Nusaraya Agro Sawit in the East Kutai Regency and PT Global Primatama Mandiri in the Berau Regency.
- We monitored and evaluated ongoing BMP projects in Central Kalimantan within two oil palm concessions, namely PT United Agro Indonesia in the Kapuas Regency and PT Kalimantan Sawit Abadi in the West Kotawaringin Regency.

CORE STRATEGY PILLAR 3 - SUSTAINABLE COMMUNITY DEVELOPMENT

We value and promote the involvement of local communities in the BOS Foundation's orangutan and ecosystem conservation activities. Our community development strategy in both East and Central Kalimantan is focused on the development of sustainable livelihood alternatives for the communities who live in and around orangutan habitat. We promote and support sustainable development that includes social, environmental, and economic factors and fosters the increased engagement of local communities in the protection and conservation of orangutans, their habitat, and other natural resources.

During the COVID-19 outbreak, some community development efforts shifted to focus on the prevention and mitigation of COVID-19. By ensuring that we took all available measures to stop the spread of the virus in our local communities, we also helped to protect our rehabilitation centres and release sites.

Sustainable Community Development Around Our Rehabilitation Centres

We remain fully dedicated to engaging and supporting the communities around our areas of work. Our orangutan rehabilitation centres at Nyaru Menteng and Samboja Lestari also rely on local groups to supply them with sustainable food for our orangutans.

Regarding the prevention of COVID-19 in the communities surrounding Samboja Lestari area, our team together with the local COVID-19 Response Acceleration Task Force, conducted socialisation on the importance of complying with health protocols and provided assistance to the communities in the form of mask and disinfection equipment distribution, and hand washing station installations

In Central Kalimantan, our Nyaru Menteng team, together with the Bukit Batu sub-district COVID-19 Response Acceleration Task Force, conducted socialisation in seven villages on the importance of complying with health protocols and provided assistance to the community in the form of mask distribution, hand washing station installations, and the implementation of rapid testing, with the target to test 5% of the population in each urban village.

Sustainable Community Development Around Our Orangutan Release Sites

- In Central Kalimantan, we conducted community education and development activities in nine villages around TNBBBR, consisting of:

- Increased Capacity for Conflict Resolution and Improved Livelihoods of the Indigenous Dayak Katingan Communities Surrounding TNBBBR:

1. *Monitoring and regular technical assistance with livelihood activities in six villages (Dehes Asem, Rangan Kawit, Kiham Batang, Tumbang Tundu, Tumbang Tabulus, and Batu Panahan) in Sei Sanamang and Sei Bemban areas of TNBBBR, including finalisation of the participatory rural appraisal (PRA) report.*
2. *In November, we conducted a stakeholder meeting with the representatives from the six villages, the TNBBBR Authority, the local government of Katingan Regency, and two companies surrounding TNBBBR, to discuss the opportunities on the usage of the traditional zone of TNBBBR and an integrated the village plan in the framework of existing local government and private sector programs.*
3. *Conducted training on tour guide and home stay management standards for the community in Tumbang Tundu village with 32 participants.*
4. *Socialisation in 9 villages around TNBBBR on the importance of complying with health protocols and provided assistance to the community in the form of distribution of supporting material for preventing the spread of COVID-19.*

- Reintroduction of orangutans from the rehabilitation centre to TNBBBR in Central Kalimantan and ecosystem protection through community and government support:

1. Establishment of a community development team in the Sei Hiran area of TNBBBR.
2. On 16 – 18 February, conducted training on human–orangutan conflict mitigation and communication on how to handle the conflict in three villages (Tumbang Taei, Tumbang Sebaung, and Tumbang Melawan) in the Hiran area with 62 participants.
3. On 28 February – 1 March, conducted training on Village Development Plan (RPJMDes) in three villages (Tumbang Taei, Tumbang Sebaung, and Tumbang Melawan) in the Hiran area with 41 participants.
4. On 3 March, met with the TNBBBR Authority to evaluate the progress of the activities in TNBBBR and develop the cooperation and 2020 Workplan in the TNBBBR office at Sintang, West Kalimantan.

- In East Kalimantan, community development activities continue to be implemented through our RHO program which supports three villages around Kehje Sewen Forest: Bea Nehas, Diaq Lay, and Dea Beq. Most people living in these villages are of the indigenous Wehea Dayak tribe. Community development activities within these three villages consisted of:

- Increasing environmental awareness in the target villages through local involvement in the protection of orangutans and their habitat including:

1. Supported local health services through assistance on the initiation and running of village community health clinics and demonstration plots for animal husbandry:
 - a. Supported knowledge dissemination of nutrition, water, hygiene, and sanitation.
 - b. Ran a food provision program for local babies, toddlers, expectant mothers, breastfeeding mothers, and the elderly.
 - c. Monitored the villages' sustainable food houses and family medicinal plants (TOGA).
2. Ran alternative economic income-generating activities and capacity building for improved livelihood strategies, namely fish, duck, chicken, and crop farming.
3. Provided environmental education to enhance orangutan conservation awareness:
 - a. Provided books and building materials for improved learning facilities at local schools.
 - b. Socialised orangutan conservation through the education centre (Rumah Belajar) and did some activities such as storytelling, learned simple mathematical calculations, etc.
 - c. Provided several toys and wall painting equipment for the kindergarten SPS Kasih Ibu in Diaq Lay village
- Capacity building for improved livelihoods and recognition of rights for the indigenous culture of the Wehea tribe:
 1. Assisted in preparing a written dictionary of the Wehea Dayak language by confirming the previously recorded linguistic data and adding several new words, a total of 2,843 words have been listed. RHO invited several community members to assist in the development of this dictionary. The first version of the dictionary was launched at the Kaltim Expo 2020 on 21 October 2020.
 2. Together with the Mahakam Lestari Foundation, identified potential crafts for alternative income generation within Diaq Lay, Bea Nehas, and Nehas Liah Bing villages.
 3. On 27 February 2020, conducted a workshop titled "Encourages the success of Indigenous Peoples". The workshop was divided into two sessions, featuring the Indigenous Peoples' Alliance of the Archipelago (AMAN), Kawal Borneo Community Foundation (KBCF), and Mr. Adrianus from Juaq Asa Village as speakers. Participants came from six Wehea Dayak villages and included the youth organisation, the Wehea Dayak Customary institution, and the Muara Wahau District Government.
 4. On 27-31 January 2020, our RHO Program with the help of the Mahakam Lestari Foundation (as a trainer), conducted series of non-timber forest products (NTFPs) workshops at the BOSF–RHO office in Muara Wahau District, East Kutai Regency. Participants of these workshops were from six Wehea Dayak villages with a total of 71 participants.
 5. On 5-6 March 2020, our RHO Program attended a meeting held by the Dayak Wehea community and Wehea Dayak formal recognition acceleration team to review the letter and documents needed for East Kutai Regency Government.
 6. Our RHO program, together with Yayasan Konservasi Alam Nasional (YKAN/TNC) and the communities, held a meeting on 7 September 2020, to compile and consolidate information about Wehea Dayak and to avoid the propagation of misleading or contradictory information.
 7. Held meetings with the communities on the recent regulatory changes and how they impacted the process of their proposition for formal recognition.
 8. *On 9-10 September 2020, met with Wehea Dayak community leaders to discuss the future advocacy plan.*
 9. *Facilitated the communities in discussing and preparing the strategic advocacy plan on how to get the formal recognition proposition processed by the East Kutai Regency. Our RHO program will advocate to get legitimate support and recommendations from the East Kalimantan Dayak Association (Persatuan Dayak Kalimantan Timur/PDKT).*
 10. *Facilitated meetings with the local communities to train them on how to advocate independently to advance their formal recognition process with the government.*

11. Participated in a Wehea Dayak Arts and Cultural Festival on 15 March 2020 at Muara Wahau District's Hall with a total of 119 booth visitors. The total number of visitors to the festival as a whole was around 300.
12. On 4 September 2020, our RHO program held a meeting with the Kawal Borneo Community Foundation (KBCF) to discuss applicable regulations related to indigenous people recognition and rights, the mechanism for indigenous people rights recognition through the customary forest scheme, and facilitation by Regional Community Empowerment Service and village government (Dinas Pemberdayaan Masyarakat dan Pemerintahan Desa/DPMPD).
13. From 21-25 October 2020, our RHO program participated in the Kaltim Expo 2020 to help introduce the art and culture of the Wehea Dayak people to the general public.
 - a. Our team provided support for the representatives of the Wehea Dayak community, who showcased an array of cultural products. The main objective of participating in the event was to help the Wehea Dayak community gain recognition and to provide them access to a social development program to preserve their traditions.
 - b. The first-place winner of the group dance competition of the Wehea Dayak Arts and Cultural Festival, 'Tunas Muda Bea Ling' from Diaq Lay Village, performed the winning dance.
 - c. Screened performances and the promotional video from the Wehea Dayak Arts and Cultural Festival.
14. In collaboration with the Forestry Faculty of Mulawarman University (UNMUL), we held an online public lecture on 28 November through Zoom on the topic, "The Journey of the Wehea Dayak Tribe: Local Wisdom That Should Be Preserved" with two representatives from Wehea Dayak as the main speakers.
 - The family welfare program (PKK) of the Muara Wahau district started to develop sustainable community-based urban farming (Rumah Pangan Lestari/RPL) with the goal of creating a place for neighbours to come together as a community and strengthen their bonds, all while helping them to connect to the Earth and the natural world. To support this activity, our RHO program provided 5 types of seeds (chili, eggplant, spinach, beans, and tomato) to the family welfare program.
 - Attended a meeting on Development Planning (Musyawarah Perencanaan Pembangunan / Musrembang) at the Muara Wahau district office and learned about the village workplan that was submitted and presented by the head of the sub-districts.
 - Our RHO program socialised six villages (Bea Nehas, Diaq Lay, Dea Beq, Nehas Liah Bing, Diaq Leway, and Long Wehea) on the importance of complying with health protocols and provided assistance to the community in the form of distributing 312 masks and sanitation packages that included disinfectant, hand sanitizer, and vitamin C.
 - *To prevent the spread of COVID-19 in the villages within the Muara Wahau District, our RHO teams, together with the health officers, police officers, and villagers, helped to man the COVID-19 checkpoint once a week. All vehicles and people were checked the purpose of their travel and destination before they were allowed to enter and exit the villages.*

Sustainable Community Development for Wild Orangutan Conservation in the Mawas Conservation Area, Central Kalimantan

In 2020, community development activities in Mawas continued in 16 villages. Twelve of those villages, Timpah, Aruk, Petak Puti, Tumbang Mangkutup (Tuanan Neighbourhood), Mantangai Hulu, Tumbang Muroi, Katunjung, Kalumpang, Sei Ahas, Katimpun, Mantangai Tengah, and Mantangai Hilir, are in the Kapuas Regency. The final four villages, Mangkatip, Batikap, Sungai Jaya, and Batampang, are located in the South Barito Regency. In all villages, we implemented activities including capacity building and the improvement of economic conditions through sustainable alternative livelihoods.

- Our work in community empowerment for sustainable livelihoods consisted of:

- Strengthening forest-dependent communities through climate resilience and customary forest rights:

1. Socialised this project to local community members in five villages (Timpah, Aruk, Petak Puti, Sungai Jaya, and Batilap).
2. Conducted “Training of Trainer” on socio-economic baseline data collection and participatory rural appraisal (PRA) for village facilitators from 7 villages.
3. Coordinated and discussed with the Central Kalimantan District Government (Kapuas and South Barito Regencies), the Dayak Customary Council (Dewan Adat Dayak/DAD), and Kademangans (cultural representatives) of Timpah and Dusun Hilir, on the facilitation of customary forest proposal for Timpah and Sungai Jaya villages.
4. Socialised and trained 21 participants on seedling production in Sungai Jaya village.
5. Involved 6 existing reforestation groups from the Sungai Jaya village (132 members) in the production of 41,220 seedlings (for the planned planting of 45 ha) and the blocking of 5 dams with tertiary canals in the Rantau Upak area. Our team also conducted maintenance of the seedlings in collaboration with these six reforestation groups.
6. Conducted training on canal blocking for community groups from the Sungai Jaya village with a total of 13 participants.
7. Completed construction of 5 dams (average dam width of 160-240 cm) for blocking tertiary canals in the Rantau Upak area from 11-17 August 2020 with 13 members of the Sungai Jaya community groups.
8. Provided regular technical assistance on regular patrols within 3 villages (Aruk, Petak Puti, and Batilap) and each village conducted 12 patrols from October-December 2020.

- Best Practice Case for Empowering Rubber Smallholders in Timpah:

1. Regularly maintained the rubber seedlings nursery, including fertilising with organic fertiliser and dolomite, and repairing the nursery facilities, namely the nursery access road.
2. Seven representatives from community groups in Timpah attended “Training of Trainer” (ToT) on superior rubber grafting at Rubber Seeds Centre in Dangku, South Barito. They then conducted training on rubber grafting for the other 25 members from five community groups in Timpah.
3. Facilitated and provided technical assistance on the maintenance of rubber rootstock seeds in community groups.
4. Developed a rubber-based agroforestry system plan, facilitated by a consultant from the University of Palangkaraya. Manually prepared land in the agroforestry area and planted rubber seedlings (8 ha with 5 groups).
5. Procured 4,000 seedlings of PB-260 superior rubber seedlings for agroforestry main crops.
6. The community group grafted of 132 seedlings of high-yield rubber.
7. Planted 3,000 rubber tree seedlings (of a total 4,000 seedlings) in the agroforestry area and carried out regular maintenance.

- Community-Based Restoration of a Wild Orangutan Research Area in Tuanan Village:

1. We completed blocking 14 local canals own by 11 owners with the 85 dams.
2. Produced 65,735 seedlings of 27 orangutan food tree species with the three community groups in the Tumbang Mangkutup village.
3. Facilitated the meeting with 11 canal owners to socialise the need for alternative livelihoods and assess their needs for developing specific livelihood activities. This initiative continued with facilitating the development of business plans for livelihood activities for canal owners, such as fishing (‘beje’) ponds development, rubber and sengon plantations maintenance, grocery store construction, and birds’ nest house repairs.

4. Trained 11 canal owners in Tumbang Mangkutup village in alternative livelihood activities, including cultivation and post-harvest processing of fishery products, financial management for the community group with a focus on the development of a savings and loans system, and cultivation of primary rubber seedlings.
 5. Conducted a planting area survey, signed the planting collaboration agreement, collected planting markers, made planting lines, and planted 55,610 seedlings in 50 hectares of a wild orangutan habitat in the Tuanan village area with three community groups from the Tumbang Mangkutup village.
 6. Monitored the planting survival rate and did replacement planting for 5,490 dead seedlings with the three community groups and conducted qualitative monitoring of the replanted seedlings, showing that most seedlings survived and thrived.
 7. Held a workshop in the Mantangai District village on 3 September 2020 to gather input on the results of the participatory village mapping with a total of 29 participants from 5 villages, with the aim of resolving ongoing conflict over the Tumbang Mangkutup Village boundary. It resulted in an agreement to form a working group, consisting of 5 people per village and chaired by the Head of the Mantangai District, to define village boundaries.
 8. On 8-12 November 2020, facilitated and conducted the field survey of Tumbang Mangkutup village boundary with 5 other villages (Tumbang Muroi, Lahei Mangkutup, Tabore, Katunjung, and Mantangai Hulu) in collaboration with a representative from the local government of Kapuas Regency, Mantangai Hulu District, and villages government. All villages agreed and signed the minutes of approval of the Tumbang Mangkutup village boundary.
 9. Established three women's groups, totalling 29 members, for implementation of livelihood activities in raising native broiler chickens, and the development of a micro-credit system (savings and loan system).
 10. Trained the 'Handep Kapakat Atei' village fire team of Tumbang Mangkutup (Regu Pemadam Kebakaran/RPK) on how to construct deep wells and fire prevention techniques on 24-27 July 2020.
 11. Facilitated the construction of the 15 deep wells by the Tumbang Mangkutup village fire team in the area considered to be the most fire prone in the Tumbang Mangkutup village.
 12. Facilitated the development of the community patrol group in the Tumbang Mangkutup village and conducted 15 patrols during July-September 2020 with the 'Handep Kapakat Atei' village fire team.
 13. On 17-18 December 2020, in collaboration with the Livestock and Food Crops Agency of Central Kalimantan (Mrs. Santi Indrawati, S.Pt.), facilitated the training of Tumbang Mangkutup women's groups on business development through raising native chickens. The training participants consisted of 33 women from 3 different women's groups.
 14. The Tumbang Mangkutup 'Handep Kapakat Atei' fire team assisted our Mawas conservation program in conducting 20 regular patrols during October 2020. No illegal logging and fires were reported during these patrols.
- Facilitating Sustainable Community Development, Reforestation, Forest Fire Management, and Biodiversity Monitoring for Orangutan Conservation in Mantangai Hulu Village, Kapuas Regency:
1. Conducted regular fire monitoring and protection of 55 hectares of plantation area.
 2. Based on the results of the earlier field survey of Tumbang Mangkutup village boundary, the village government of Mantangai Hulu disseminated the results of the participatory mapping to the district and regency governments. The ongoing conflict over the boundary was resolved based on the results of the survey and the boundary check that accompanied the completion of the Tumbang Mangkutup village boundaries.
 3. Developed livelihood strategies for the Mantangai Hulu village with the help of a consultant from the University of Palangkaraya through collecting and analysing data on human livelihood assets and community livelihood strategies.

4. Facilitated the Mantangai Hulu village fire team (RPK Mantangai Hulu) in developing a natural resources protection plan, including regular patrols for the 2020 dry season.
5. Twenty-nine members from five reforestation groups of the Mantangai Hulu village carried out maintenance on the plantation by manually weeding a 55 ha area and replanting 2,500 dead trees, consisting of 500 jelutung tree and 2,000 assorted orangutan food tree species.
6. The 'Palampang Tarung' village fire team (RPK Palampang Tarung) of Mantangai Hulu conducted 32 regular patrols during July-September 2020, and no illegal logging and fires were reported during these patrols.
7. On 15-23 November 2020, carried out a biodiversity survey in the area surrounding the Mantangai Hulu village (Block A and Block E of the MCA) to facilitate the long-term biodiversity monitoring of the MCA.

- Sustainable Income Generation and Sustainable Development in Mangkutup village, South Barito Regency:

- Technical assistance on the participatory mapping of the Tumbang Mangkutup village:

1. Provided ongoing assistance to the communities in planning and held meetings with government authorities to advocate for the result of the participatory mapping of Tumbang Mangkutup village.
2. On 30 September 2020, held a final meeting to finalise the results of the participatory mapping of the Tumbang Mangkutup village, specifically to resolve the boundary disputes between the Tumbang Mangkutup village and three other villages (Katunjung, Tumbang Lahei, and Tabore) with the Kapuas Regency government. This finalisation was integrated with the "Community Based Restoration of a Wild Orangutan Research Area" project in Tuanan village as both depended on the resolution of the boundary disputes. The determination and confirmation of village boundaries did not void the land rights, customary rights, and other rights of the communities. It was agreed that:

a. The village boundaries of Katunjung and Tumbang Mangkutup villages are on Saka Parayung and Sungai Asem.

b. The village boundaries of Tumbang Mangkutup, Lahei Mangkutup, and Tabore villages are on Tepian Okong.

c. The village boundaries of Lahei Mangkutup and Tabore villages are on Tepian Hawuk.

- On 18-19 January 2020, our Mawas conservation program and 13 members of the Tumbang Mangkutup fire team held field trips to the village forest of Tengkahen Village, Banama Tingan District, Pulang Pisau Regency, that had been actively protecting their surrounding natural ecosystems and resources.

- Assisted the communities in conducting focus group discussions to identify the natural resources and livelihood activities in the Tumbang Mangkutup and Mangkatip villages as well as the necessary protection measures. This information will be used to develop the sustainable livelihood strategy for the Mangkatip village. The development of a sustainable livelihood strategy was facilitated by a consultant from Palangkaraya University. To support the implementation of livelihood activities, our Mawas Conservation Program facilitated a meeting of representatives with members of the Mangkatip village group and several related government services and agencies in the South Barito Regency. This meeting was to obtain funding support, namely from the Fisheries Service, Women's Empowerment Service, Industry Service, Environmental Services Agency, Cooperatives and Small and Medium Enterprise Office, and the South Barito Dayak Customary Council.

- Socialised and held training on microfinance schemes for 18 members of community groups in the Mangkatip village.

- Development of an organic rice field:

1. In cooperation with the Agriculture Service Centre (Balai Pelatihan Pertanian/BPP) of the Dusun Hilir District, we facilitated group members in developing a work plan for a 1-hectare organic rice field and trained them on how to cultivate organic rice.

2. Planted, fertilised, and regularly maintained the 1-hectare pilot organic rice field in Mangkatip village with the community group and with technical assistance from an agriculture officer of the Dusun Hilir District.
 3. Harvested the 1-hectare pilot organic rice field, resulting in a yield of 3,744 kg of dry grain. Of the grain, 300 kg was stored to be used as seeds for the next round of planting and the rest was milled into rice with a yield of 1,926 kg.
 4. Facilitated an agriculture officer of the Dusun Hilir District in conducting training on organic fertiliser (compost) production and pest and disease control for rice plantations.
 5. On 25 November 2020, we held a workshop at the Mangkatip Village Hall to discuss the results of the organic rice demonstration plot pilot project, in collaboration with the Technical Implementation Unit of the Agricultural Extension Center (UPT BPP) of the Dusun Hilir District, the South Barito Regency, and group members of the Mangkatip Village. It was attended by 25 participants.
- During 2020, conducted 16 regular patrols in the Mangkatip and Rantau Upak villages with the 'Danum Janah' village fire team of Mangkatip (RPK Danum Janah) and found no illegal activities or fire outbreaks. Our Mawas Conservation Program facilitated a meeting between representatives of RPK Danum Janah with related agencies (Environmental Service, Regional Disaster Management Agency, Social Service, and Fisheries Service) in the South Barito Regency to propose funding assistance for fire prevention and control activities in the Mangkatip area.
 - Facilitated training on the production of rattan handicrafts for 18 members of women groups in the Mangkatip village on 11-13 December 2020.
 - Facilitated several meetings between the community representative with a traditional Dayak leader and the local government of South Barito regency to advocate for the application of the traditional law on environmental protection and present a proposal for the funding of fire team of Mangkatip village. Through the collaborative discussions, local regulations were drafted for the villages of Tumbang Mangkutup and Mangkatip for the protection of their natural resources as the main source of livelihood for the communities. In the Mangkatip village, Damang, the Village Head, approved and signed Regulation No. 1/2020 on 12 December 2020, and in the Tumbang Mangkutup village, the Village Head signed Regulation No. 14/2021 on 31 January 2021.
 - A consultant from Palangkaraya University facilitated community meetings to discuss the results and lessons from the project in Tumbang Mangkutup and Mangkatip villages. By the end of December 2020, most of the project activities had been completed.
- Agroforestry and Human-Wildlife Conflict Prevention:
- Collected the village suitability data for agroforestry potential, including orangutan population estimates and conflict history at project candidate villages, Lahei Jaya and Humbang Jaya of the Mantangai District.
 - Socialised this project and surveyed agroforestry areas within 2 villages, Humbang Raya and Tumbang Mantuhe.
 - Assessed community needs for the project villages of Humbang Raya and Tumbang Mantuhe, including identifying the needed tree and intercropping species, collecting baseline survey data for potential orangutan-human conflict based on existing community perceptions, and conducting a biodiversity assessment for the purposes of selecting species naturally occurring on the agroforestry pilot plots.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A. Edwards
Trustee
20 September 2021

Independent Examiner's Report to the trustees of Borneo Orangutan Survival UK

I report to the charity trustees on my examination of the accounts of Borneo Orangutan Survival UK for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

Rahim Uddin
Chartered Management Accountant
Artifin Accountants
Docklands Business Centre
Suite 12/3D
10-16 Tiller Road
E14 8PX
20 September 2021

Borneo Orangutan Survival UK
Statement of Financial Activities
for the year ended 31 December 2020

		Unrestricted funds 2020 £	Restricted Funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Notes				
Income and endowments from:					
Donations and legacies	3	119,361	61,821	181,182	231,641
Charitable activities	4	45,690	-	45,690	12,204
Other Trading Activities	5	5,312	-	5,312	521
Gift Aid	6	-	-	-	5,002
Other	7	2	-	2	128
Expenditure on:					
Grants made to BOSF		(119,821)	-	(119,821)	(85,612)
Net Income		50,544	61,821	112,365	163,884
Expenditure on:					
Raising funds	8	15,400	-	15,400	21,719
Other	9	118,101	-	118,101	112,822
Total		133,501	-	133,501	134,541
Net gains on investments		-	-	-	-
Net (expenditure)/income		(82,957)	61,821	(21,136)	29,343
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(82,957)	61,821	(21,136)	29,343
Other gains and losses					
Net movement in funds		(82,957)	61,821	(21,136)	29,343
Reconciliation of funds:					
Total funds brought forward		130,888		130,888	101,545
Total funds carried forward		47,931	61,821	109,752	130,888

Borneo Orangutan Survival UK
Summary Income and Expenditure Account
for the year ended 31 December 2020

	2020 £	2019 £
Income	232,186	249,496
Gross income for the year	<u>232,186</u>	<u>249,496</u>
Expenditure	133,501	134,541
Grants made to BOSF	119,821	85,612
Total expenditure for the year	<u>253,322</u>	<u>220,153</u>
Net (expenditure)/income before tax for the year	(21,136)	29,343
Net (expenditure)/income for the year	<u>(21,136)</u>	<u>29,343</u>

Borneo Orangutan Survival UK

Balance Sheet

at 31 December 2020

Company No. 07800920	Notes	2020 £	2019 £
Current assets			
Cash at bank and in hand		109,830	130,888
		<u>109,830</u>	<u>130,888</u>
Creditors: Amount falling due within one year	11	(78)	-
Net current assets		<u>109,752</u>	<u>130,888</u>
Total assets less current liabilities		<u>109,752</u>	<u>130,888</u>
Net assets excluding pension asset or liability		<u>109,752</u>	<u>130,888</u>
Total net assets		<u><u>109,752</u></u>	<u><u>130,888</u></u>
The funds of the charity			
Restricted Funds	12		
General funds		61,821	-
		<u>61,821</u>	<u>-</u>
Unrestricted Funds	12		
General funds		47,931	130,888
		<u>47,931</u>	<u>130,888</u>
Reserves	12		
Total funds		<u><u>109,752</u></u>	<u><u>130,888</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 20 September 2021

And signed on its behalf by:

A. Edwards

Trustee

20 September 2021

for the year ended 31 December 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

Unrestricted	Restricted	Total 2020	Total 2019
£	£	£	£
7,601	-	7,601	93,596
-	61,821	61,821	69,895
87,994	-	87,994	68,150
23,766	-	23,766	-
<u>119,361</u>	<u>61,821</u>	<u>181,182</u>	<u>231,641</u>

4 Income from charitable activities

Unrestricted	Total 2020	Total 2019
£	£	£
37,787	37,787	12,204
7,903	7,903	-
<u>45,690</u>	<u>45,690</u>	<u>12,204</u>

5 Income from Other Trading Activities

Unrestricted	Total 2020	Total 2019
£	£	£
5,312	5,312	521
<u>5,312</u>	<u>5,312</u>	<u>521</u>

6 Income from Gift Aid

Total 2020	Total 2019
£	£
-	5,002
<u>-</u>	<u>5,002</u>

7 Other income

Unrestricted	Total 2020	Total 2019
£	£	£
2	2	128
<u>2</u>	<u>2</u>	<u>128</u>

8 Expenditure on raising funds

	Unrestricted	Total 2020	Total 2019
	£	£	£
<i>Costs of generating voluntary income</i>			
	976	976	17,274
<i>Fundraising trading costs</i>			
	5,560	5,560	4,445
	8,864	8,864	-
	<u>15,400</u>	<u>15,400</u>	<u>21,719</u>

9 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Charity Refund	1,818	1,818	968
VAT adjustment	4,698	4,698	2,156
Other interest payable	-	-	950
Employee costs	60,605	60,605	47,464
Motor and travel costs	131	131	2,805
Premises costs	6,052	6,052	10,357
General administrative costs	16,223	16,223	16,067
Legal and professional costs	28,574	28,574	32,055
	<u>118,101</u>	<u>118,101</u>	<u>112,822</u>

10 Staff costs

Salaries and wages	39,766	36,689
Social security costs	18,284	10,775
Pension costs	2,555	-
	<u>60,605</u>	<u>47,464</u>

No employee received emoluments in excess of £60,000.

11 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other taxes and social security	78	-
	<u>78</u>	<u>-</u>

12 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2020 £
Restricted funds:				
General Funds	61,821	-	-	61,821
<i>Total</i>	<u>61,821</u>	<u>-</u>	<u>-</u>	<u>61,821</u>
Unrestricted funds:				
General funds	69,067	232,186	(253,322)	47,931
Revaluation Reserves:				
Total funds	<u>130,888</u>	<u>232,186</u>	<u>(253,322)</u>	<u>109,752</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	585	109,167	109,752
	<u>585</u>	<u>109,167</u>	<u>109,752</u>

14 Reconciliation of net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash and cash equivalents	130,888	(21,058)	109,830
	<u>130,888</u>	<u>(21,058)</u>	<u>109,830</u>
Net debt	<u>130,888</u>	<u>(21,058)</u>	<u>109,830</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020	2020	2019	2019
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2020	2019
	£	£
The pension cost charge to the company amounted to:	<u>2,555</u>	<u>-</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities
for the year ended 31 December 2020

	Unrestricted funds 2020 £	Restricted Funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	7,601		7,601	93,596
	-	61,821	61,821	69,895
	87,994		87,994	68,150
	23,766		23,766	-
	<u>119,361</u>	<u>61,821</u>	<u>181,182</u>	<u>231,641</u>
Charitable activities	37,787	-	37,787	12,204
	7,903	-	7,903	-
	<u>45,690</u>	<u>-</u>	<u>45,690</u>	<u>12,204</u>
Other trading activities	5,312	-	5,312	521
	<u>5,312</u>	<u>-</u>	<u>5,312</u>	<u>521</u>
Gift Aid Donations	-	-	-	5,002
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,002</u>
Other	2	-	2	128
	<u>2</u>	<u>-</u>	<u>2</u>	<u>128</u>
Total income and endowments	170,365	61,821	232,186	249,496
Expenditure on:				
Grants made to BOSF	119,821		119,821	85,612
Net Total income and endowments	<u>50,544</u>	<u>61,821</u>	<u>112,365</u>	<u>163,884</u>
Expenditure on:				
Costs of generating donations and legacies	976	-	976	17,274
	<u>976</u>	<u>-</u>	<u>976</u>	<u>17,274</u>
Costs of other trading activities	5,560	-	5,560	4,445
	8,864	-	8,864	-
	<u>14,424</u>	<u>-</u>	<u>14,424</u>	<u>4,445</u>

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities

Total of expenditure on raising funds	15,400	-	15,400	21,719
Other expenditure				
Charity Refund	1,818	-	1,818	968
VAT adjustment	4,698	-	4,698	2,156
Other interest payable	-	-	-	950
	<u>6,516</u>	<u>-</u>	<u>6,516</u>	<u>4,074</u>
Employee costs				
Salaries/wages	39,766	-	39,766	36,689
Employer's NIC	18,284	-	18,284	10,775
Pension costs	2,555	-	2,555	-
	<u>60,605</u>	<u>-</u>	<u>60,605</u>	<u>47,464</u>
Motor and travel costs				
Travel and subsistence	131	-	131	2,805
	<u>131</u>	<u>-</u>	<u>131</u>	<u>2,805</u>
Premises costs				
Rent	6,052	-	6,052	10,357
	<u>6,052</u>	<u>-</u>	<u>6,052</u>	<u>10,357</u>
General administrative costs, including depreciation and amortisation				
Bank charges	4,584	-	4,584	6,401
General insurances	985	-	985	1,247
Information and publications	42	-	42	176
Postage and couriers	5,988	-	5,988	2,568
Software, IT support and related costs	2,099	-	2,099	2,366
Sundry expenses	1,196	-	1,196	2,168
Telephone, fax and broadband	1,329	-	1,329	1,141
	<u>16,223</u>	<u>-</u>	<u>16,223</u>	<u>16,067</u>
Legal and professional costs				
Other legal and professional costs	28,574	-	28,574	32,055
	<u>28,574</u>	<u>-</u>	<u>28,574</u>	<u>32,055</u>
Total of expenditure of other costs	<u>118,101</u>	<u>-</u>	<u>118,101</u>	<u>112,822</u>
Total expenditure	133,501	-	133,501	134,541
Net gains on investments	-	-	-	-
Net (expenditure)/income	<u>(82,957)</u>	<u>61,821</u>	<u>(21,136)</u>	<u>29,343</u>
Net (expenditure)/income before other gains/(losses)	<u>(82,957)</u>	<u>61,821</u>	<u>(21,136)</u>	<u>29,343</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(82,957)</u>	<u>61,821</u>	<u>(21,136)</u>	<u>29,343</u>

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Reconciliation of funds:

Total funds brought forward	130,888		130,888	101,545
Total funds carried forward	<u>47,931</u>	<u>61,821</u>	<u>109,752</u>	<u>130,888</u>