

SUMATRAN ORANGUTAN SOCIETY

England & Wales · Charity number 1158711

Details

Other names	SOS
Status	Registered
Legal form	CIO
Registered	2014-09-29
Register	View on the Charity Commission register

Contact

Address	6 Lombard Street Abingdon Oxfordshire OX14 5BJ
Phone	01235530825
Email	info@orangutans-sos.org
Website	www.orangutans-sos.org

Activities

Objects: 1. TO PROMOTE CONSERVATION, MAINTENANCE AND STUDY OF PLACES OF ZOOLOGICAL, BOTANICAL, ECOLOGICAL, OR SCIENTIFIC INTEREST, OR OF NATURAL AND SCENIC BEAUTY AND TO PRESERVE THEM, WITH PARTICULAR REFERENCE TO THE SUMATRAN ORANGUTAN AND ITS NATURAL HABITAT; AND2. TO PROMOTE THE EDUCATION OF THE PUBLIC IN THE STUDY, UNDERSTANDING AND ENJOYMENT OF THE NATURAL ENVIRONMENT PARTICULARLY ORANGUTANS AND THEIR NATURAL HABITAT.

Activities: SOS works to protect orangutans, their forests and their future. We fund partners and projects that support the long-term conservation of Sumatran orangutans and their habitat, scale up the reach and impact of conservation programmes, and advocate for Sumatran orangutans and their rainforest home.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Indonesia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,057,822	£940,883	£384,626	7
2024-03-31	£840,226	£832,466	£267,687	7
2023-03-31	£997,242	£915,573	£259,927	5
2022-03-31	£579,436	£575,637	£178,258	3
2021-03-31	£449,298	£369,619	-	-

Trustees

Name	Role	Appointed
Lauren Curtis	Chair	2022-11-11
Hana Fairuzamira		2024-04-22
Jacqueline Lara Richardson		2022-11-11
Marjolein van den Hoven		2023-10-10
Reuben Blackie		2025-11-03
Simon Constantine		2020-03-10
Sonia Maycock		2026-01-30
Sophie Persey		2025-11-03
Stephen Griffin		2020-03-07

Accounts

Charity no. 1158711

Sumatran Orangutan Society
Report and Audited Financial Statements
31 March 2025

Sumatran Orangutan Society

Reference and administrative details

For the year ended 31 March 2025

Charity number	1158711																				
Registered office and operational address	6 Lombard Street Abingdon Oxfordshire OX14 5BJ																				
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Lauren Curtis</td><td>Chair</td></tr><tr><td>Simon Constantine</td><td></td></tr><tr><td>Hana Fairuzamira</td><td>appointed 22 April 2024</td></tr><tr><td>Stephen Griffin</td><td></td></tr><tr><td>Dr Iding Haidir</td><td>appointed 5 April 2024</td></tr><tr><td>Marjolein van den Hoven</td><td></td></tr><tr><td>Janet Howard</td><td></td></tr><tr><td>Moray McLeish</td><td></td></tr><tr><td>Gary Mitchell</td><td></td></tr><tr><td>Jacqueline Richardson</td><td></td></tr></table>	Lauren Curtis	Chair	Simon Constantine		Hana Fairuzamira	appointed 22 April 2024	Stephen Griffin		Dr Iding Haidir	appointed 5 April 2024	Marjolein van den Hoven		Janet Howard		Moray McLeish		Gary Mitchell		Jacqueline Richardson	
Lauren Curtis	Chair																				
Simon Constantine																					
Hana Fairuzamira	appointed 22 April 2024																				
Stephen Griffin																					
Dr Iding Haidir	appointed 5 April 2024																				
Marjolein van den Hoven																					
Janet Howard																					
Moray McLeish																					
Gary Mitchell																					
Jacqueline Richardson																					
Director	Helen Buckland																				
Bankers	<table><tr><td>The Co-Operative Bank</td><td>CAF Bank Ltd</td></tr><tr><td>PO Box 250</td><td>25 Kings Hill Avenue</td></tr><tr><td>Delf House</td><td>Kings Hill</td></tr><tr><td>Southway</td><td>West Malling</td></tr><tr><td>Skelmersdale</td><td>Kent</td></tr><tr><td>WN8 6WT</td><td>ME19 4JQ</td></tr></table>	The Co-Operative Bank	CAF Bank Ltd	PO Box 250	25 Kings Hill Avenue	Delf House	Kings Hill	Southway	West Malling	Skelmersdale	Kent	WN8 6WT	ME19 4JQ								
The Co-Operative Bank	CAF Bank Ltd																				
PO Box 250	25 Kings Hill Avenue																				
Delf House	Kings Hill																				
Southway	West Malling																				
Skelmersdale	Kent																				
WN8 6WT	ME19 4JQ																				
Solicitors	Clifford Chance LLP 10 Upper Bank Street Canary Wharf London E14 5JJ																				
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																				

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

OBJECTIVES AND ACTIVITIES

Mission and Vision

At SOS, our mission is to protect orangutans, their forests, and their future. Working alongside frontline partners and forest-edge communities, we are striving for a future in which wild orangutans thrive in resilient, interconnected forest landscapes.

With only around 14,000 Sumatran orangutans and fewer than 800 Tapanuli orangutans remaining, our work is vital. These Critically Endangered great apes face escalating threats from habitat loss and fragmentation driven by agriculture, infrastructure development and competing land claims. Lasting solutions demand innovative, locally-grounded approaches — with the meaningful participation of the communities living alongside these forests.

Strategic Approach: The Conservation Greenprint

Our Conservation Greenprint, which guides our strategy to 2030, is rooted in community engagement and in-depth landscape analysis. It is built around three core goals — to **Protect**, **Connect**, and **Rewild** orangutan landscapes — and is enabled by four strategic pillars:

1. **Root causes**
Tackling the underlying drivers of habitat loss and vulnerability through data, research, and participatory insights.
2. **Seeds of Sustainable Development**
Supporting people and forests to thrive together by aligning community prosperity with biodiversity protection.
3. **Space to Flourish**
Restoring, expanding, and connecting viable habitats so orangutans and other wildlife can move freely and flourish.
4. **Evolving Conservation**
Acting as enablers and connectors, we catalyse, support, and equip frontline partners and conservation allies with the tools, knowledge, and technical expertise they need to deliver effective, game-changing conservation.

This framework enables us to deliver high-impact, community-centred programmes that are responsive to both ecological realities and the social contexts in which we work.

Goals to 2030

To secure a thriving future for orangutans and their forests, we aim to:

- **PROTECT:** Support the protection of 1.8 million hectares of orangutan habitat;
- **CONNECT:** Prioritise the long-term connection of vital orangutan landscapes; and
- **REWILD:** Enable the rewilding of 10,000 hectares of critical land so orangutans, and so many other species, have space to flourish.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

These goals are being translated into practical action through:



- Securing community forest management rights and supporting sustainable forest governance;
- Strengthening conservation, development and land-use planning to value and prioritise the protection of intact forests;
- Safeguarding and restoring ecological corridors;
- Enabling regenerative agriculture and habitat restoration;
- Engaging government, communities, and private sector stakeholders to adopt unified conservation strategies; and
- Monitoring biodiversity and forest recovery to track impact and guide adaptive management.

Together, these efforts contribute to thriving, connected landscapes and a flourishing future for wildlife and local people.



Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Landscape-scale, local-level action

SOS works at a landscape scale but on a local level. The programmes that we support span from forest monitoring (via satellite, drone, and patrol teams) to sustainable livelihood development, ecosystem restoration, and community-led forest governance.

Every intervention is tailored to its context — recognising that effective conservation must be place-based, inclusive, and adaptive. We fund and co-design programmes with trusted partners on the ground, building their capacity for long-term success while responding to urgent threats and emerging opportunities.

Focus Landscapes: North Sumatra's Forest Frontlines

North Sumatra's rainforests are globally important: rich in biodiversity, critical to climate stability, and deeply interwoven with local cultures and livelihoods. Yet beyond protected areas, these forests are under intense pressure, fragmented by roads, logging, and agricultural expansion.

Our primary focus in 2024–25 remained on two of Sumatra's most vulnerable landscapes:

- West Toba: Home to over 700 Sumatran orangutans in approximately 120,000 hectares of forest; and
- Batang Toru: The only habitat of the Tapanuli orangutan, the rarest great ape on Earth with only 800 individuals remaining in the wild.

These landscapes also support other threatened species — including Sumatran tigers, sun bears, clouded leopards, golden cats, agile gibbons, siamangs, and Helmeted and Rhinoceros hornbills — making their protection a high priority for global biodiversity.

Additionally, this year saw the expansion of our restoration footprint through the support of a new rewilding initiative in Tenggulun, a degraded area within the Gunung Leuser National Park, laying the groundwork for future ecosystem recovery.

Committed to Communities

At SOS, we have over 20 years of experience under our belts, backing and learning from our incredible partners working on the frontiers of conservation in Indonesia. Our approach to protecting wild orangutans and their forest is authentically community-centred. Our frontline partners are committed to building deep and meaningful relationships with the people living alongside orangutans – and work in genuine partnership to design and deliver programmes which enable both to flourish.

We recognise the complex relationships between communities, culture, land, and biodiversity. Our partners are focused on building trust and collaboration over time, ensuring that conservation is not imposed, but embraced. We wholeheartedly believe that this approach is key to creating a pathway to sustainable change. It acts as a bridge between conservation and the people that call these biodiverse landscapes home, and ultimately to achieving resilient solutions which disrupt the drivers of biodiversity decline.

Grant-making Policy

The trustees award discretionary grants to partners in Sumatra to deliver projects that further the charity's objectives to protect orangutans, their forests and their future. Grant-making is a key part of our charitable activities, enabling us to support local partners.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Throughout the year, SOS has advanced our mission by enabling ambitious conservation action with strong local leadership. The following sections outline our progress through each of the four strategic pillars.

Root Causes: Understanding and addressing the drivers of conservation challenges

In 2024–25, SOS and our frontline partners continued to deepen our understanding of the systems and pressures that drive habitat loss and vulnerability in orangutan landscapes. Our data-led, participatory approach – combining remote sensing, spatial analysis, ethnographic research, and on-the-ground observation – continues to inform our strategic decision-making and the design of impactful, locally-tailored interventions.

Effective orangutan conservation requires a nuanced understanding of the forces driving deforestation, from land tenure conflict to extractive industries and unsustainable land use. Our work this year has continued to refine our understanding of these dynamics, using interdisciplinary tools to identify where and how we can have the most lasting impact.

In West Toba, we supported the use of remote sensing, drone surveys and GIS to detect deforestation events and track forest change in near real time. Our frontline partner organisation, TaHuKah, now shares biweekly forest loss alerts with the Government's Forest Management Unit, enabling coordinated responses to emerging threats. Encouragingly, the programme documented orangutan presence in parts of the landscape where they've never been recorded before, reshaping strategic priorities for connectivity.

Our programme continues to prioritise mapping and mediating contested land claims, particularly where disputes are fuelling land conversion and illegal deforestation. In key wildlife corridors, overlapping claims between tenure claimants are being addressed through participatory mapping and stakeholder dialogue, with the aim of de-escalating conflict and building a platform for forest protection agreements.

Our support of biodiversity monitoring across several key sites resulted in camera trap surveys capturing rare and elusive species including Sumatran tigers, sun bears, golden cats, and hairy-nosed otters, reinforcing the ecological value of these forests.

Meanwhile, ethnographic fieldwork and participatory research continued in key communities. These insights into customary land tenure, clan dynamics, agricultural practices, and decision-making structures are essential for designing conservation programmes that are rooted in local realities and can generate durable change.

Seeds of Sustainable Development: Enabling local communities to thrive alongside forests

Conservation must go hand in hand with prosperity for the communities who live alongside orangutans. This year, our focus has been on scaling up sustainable village development and supporting forest-friendly livelihoods, while navigating the complex legal and political landscapes that define forest use in Indonesia. These efforts aim to reduce dependency on destructive land uses while strengthening community ownership of conservation outcomes.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

In Sibagindar, a milestone was achieved as agroforestry activities formally launched within the 600-hectare community forest secured through Indonesia's Social Forestry scheme. Community members have begun planting a mix of timber and non-timber species – including durian, cocoa, and coffee – in ways that restore ecological function while also creating long-term livelihood opportunities. Several households have seen early results, and a collective management system is now being developed to support equitable benefits and long-term sustainability.

Building on this success, assessments for future social forestry licences progressed, including ecological surveys, tenure analysis, and community consultations. Meanwhile, discussions continued on securing a private community forestry licence for over 1,000 hectares of customary land — a significant opportunity to return forest stewardship to Indigenous landowners.

Village planning support continued across multiple communities in key forest corridors, where we worked with village governments and development committees to ensure ecological values were embedded in formal planning documents. Conservation actions are now included in government-funded community workplans, including forest management, nursery operations, and ecosystem protection – a key indicator of ownership and long-term viability.

We also continued to explore opportunities for transformative conservation financing through partnerships with private sector stakeholders. In dialogue with a logging concession, we supported early-stage discussions on transitioning from timber extraction to carbon-based conservation finance. This pilot could offer a powerful model for aligning commercial land tenure with ecological restoration and climate mitigation.

Collectively, these community-centered efforts demonstrate that sustainable development and forest protection are not mutually exclusive — they are interdependent.



Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Space to Flourish: Restoring and reconnecting habitats for orangutans and other wildlife

To ensure the long-term survival of Sumatran and Tapanuli orangutans, it is critical that they can move freely through secure, connected forest landscapes. This year, SOS and our partners have made significant progress in rewilding degraded land, maintaining ecological corridors, and developing innovative solutions to reduce fragmentation.

In parts of the landscape where major roads have severed orangutan habitat connectivity, our frontline partner TaHuKah completed the installation of seven canopy bridges — the first of their kind in Sumatra. These rope-based bridges are suspended between large trees on either side of the roads and designed to support the safe passage of arboreal species. Although orangutans have yet to be recorded using the bridges, they have been used by other primates and forest mammals, and we continue to monitor their effectiveness through camera traps. The work has received international media coverage and interest from other forested regions in Indonesia where similar infrastructure challenges are affecting wildlife.



Black Sumatran langurs test out one of the newly installed canopy bridges.

Habitat restoration also expanded this year. In West Toba, over 10,880 seedlings were planted across degraded areas. Species included fast-growing pioneers and orangutan food trees, such as ficus and durian, aimed at accelerating natural regeneration and improving food availability for wildlife. These efforts build on more than a decade of rewilding work by SOS and our partners, which has now seen over 2 million trees planted across over 2,000 hectares of degraded land in northern Sumatra. Meanwhile, in Tenggulun, within the Gunung Leuser National Park, we supported a new rewilding initiative in a previously oil palm-dominated area. Early surveys identified encouraging signs of natural regeneration and presence of key wildlife species. Restoration here will focus on creating a viable buffer zone for the park and supporting surrounding communities with sustainable land-use alternatives.

These landscape-scale restoration and connectivity efforts are at the heart of our mission to create space to flourish – for orangutans, other wildlife, and the communities who depend on healthy forests for their future.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Evolving Conservation: Strengthening capacity and transforming conservation practice

This year, we have continued to invest in the people and partnerships that are driving forward long-term change for orangutans and forests. Our role as an enabler, connector and ally remains central to our approach – supporting frontline organisations, nurturing future leaders, and helping shape a more inclusive, effective conservation sector.

We supported Krisna, the head of the Human Orangutan Conflict Response Unit, with a scholarship to attend the Durrell Endangered Species Management course (DESMAN) at Jersey Zoo. Krisna has been working on the frontline of orangutan protection for over 15 years, and we are delighted to have been able to support his ongoing professional development in conservation leadership and species recovery.

A major focus has been the delivery of our Darwin Initiative-funded Capability and Capacity Project. Working with partner organisations YOSL-OIC and TaHuKah, the project is designed to strengthen internal systems, strategic capacity, and the technical skills needed to lead and sustain high-impact conservation programmes. Through job shadowing, mentoring, action learning and tailored training, we've supported the development of robust organisational practices – from governance and financial management to monitoring, evaluation and learning (MEL) and communications. Our long-term goal is to ensure that conservation leadership in Sumatra is embedded, well-resourced, and resilient — enabling our partners to scale their own solutions and secure meaningful, lasting change.

In line with our ambitious approach to collaboration we have worked to amplify knowledge-sharing and policy influence. This has included hosting online and in-person dialogues with environmental funders and conservation practitioners. In January, SOS convened a virtual workshop exploring how funders can better support community-centered conservation, and launched a new handbook for environmental funders. This resource challenges conventional grant-making models and outlines practical approaches to embed equity, flexibility, and local leadership into funding relationships.

Looking ahead, we are continuing to explore new models for incentivising conservation, including community payments for ecosystem services and alternative benefit-sharing approaches that ensure communities receive tangible rewards for protecting forests. This work is part of a broader ambition to decolonise conservation – embedding approaches that return power to communities, challenge colonial legacies, and place justice and equity at the heart of environmental action. Our programme strategies — from participatory mapping to social forestry — are all part of this broader mission.

Conclusion

In 2024–25, the Sumatran Orangutan Society channelled significant financial, technical and strategic support and resources to protect orangutans and the forests they depend on, working at the most critical intersections of conservation, community and climate.

From nurturing young forests and strengthening local livelihoods to protecting forest corridors and supporting local leadership, our work has continued to be grounded in partnership, evidence, and long-term commitment.

Through our Conservation Greenprint strategy, we have moved closer to our vision of wild orangutans thriving in resilient forests. Our frontline partners are delivering bold, community-centred conservation at scale, and we are proud to stand alongside them as enablers, advocates and allies.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

None of this progress would be possible without the generosity and vision of our supporters. Flexible, trust-based funding continues to play a vital role in enabling responsive, locally-led action in complex and rapidly changing landscapes. We are deeply grateful to the individuals, institutions and partners who share our belief in a future where people and forests flourish together.

As we look ahead, we remain focused on our mission: to protect orangutans, their forests, and their future. With the continued backing of our donors and partners, and the leadership of frontline organisations and local communities, we are confident that the seeds of sustainable change are taking root – and that a flourishing future for orangutans is within reach.



FUNDRAISING PRACTICES

The charity is registered with and adheres to the standards and recommendations set by The Fundraising Regulator. It does not engage professional fundraisers but does have relationships with certain corporate partners for which the standards set by The Fundraising Regulator with respect to commercial participators are adhered to. The charity has had no failures to comply with fundraising regulations and no fundraising complaints were received during the year. The trustees oversee all fundraising activities and are satisfied that appropriate measures are in place to protect the public, including vulnerable people, from unreasonable intrusion, persistent approaches, or undue pressure.

FINANCIAL REVIEW

We have been able to achieve a huge amount to drive our mission forward this year – thanks to all of our wonderful supporters and our exceptional frontline partners.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Special thanks to Lush, a long-standing partner, and to Edrington Giving More, now in the fifth year of our partnership. The Reed Foundation, via the Big Give, has been a key source of valuable support for over ten years. This year our Christmas Challenge appeal was the most successful ever, raising over £100,000, and we were delighted to participate in the Green Match Fund appeal, raising over £20,000 – thank you to all of our supporters who provided matched funding and donated to the appeals. We continue to work to grow our foundation of annual support, and we wish to thank our more than 400 monthly donors, our 'Orangutan Guardians', whose regular gifts enable us to develop sustainable, long-term plans to support the protection of orangutans, their forests and their future.

We wish to thank the following partners who supported SOS this year:

Albarine, Beco Pets, Beautiful People, Berni Trust, Bidu Bidu Books, BookWhen, Brian Blessed, Chococo, David Jay, Dierenpark Amersfoort Wildlife Fund, Dominic Monaghan, Dr. Liana Chua, Ecotone, Edrington Giving More, ERM Foundation, Ernest Kleinwort Charitable Trust, Ernest Zacharevic, European Outdoor Conservation Association (EOCA), Faith in Nature, Global Giving, Harvey Family Foundation, HDH Wills Charitable Trust, Infinity Foods, IRIS Intelligence, Jean Sainsbury Animal Welfare Trust, Komodo, Lush, Ma'at Environment Fund, Marjorie Coote Animal Charity Trust, Martin Leverton, Montzi, Oakdale Trust, Richard Barker, Rhododendron Trust, Sawpod, Size of Wales, Suzi Eszterhas, Symons Charitable Trust, Tamga, The Big Give, The Darwin Initiative/DEFRA, The Paul Jennings and Jeanette Dunn Charitable Foundation, The Reed Foundation, The Robertson Trust, The Wildlife Collective, Whole Earth, Zac Mills.

Income was £1,057,822, representing 26% growth (2023-24: £840,226). Our greatest area of uplift was grant income, which increased by 110% relative to the previous year to £327,177 (2023-24: £156,113). We were delighted to invest £610,287 this year in impactful programmes and partnerships that are working towards the goals of our Conservation Greenprint (£101,000 or 20% increase on the previous year). Fundraising expenditure increased by 18% this year to £180,197 (2023-24: £152,453), following planned investment in fundraising capacity. For every £1 we spent on generating funds this year, we have raised £5.87, representing an excellent return on investment. With our expanded team in place, the charity is well-placed to grow over the coming years to meet our ambitious plans.

Financial position

Regular detailed reviews of the unrestricted and restricted cash available are undertaken to ensure the charity has sufficient funds to meet its liabilities as they fall due. The charity's trustees have reviewed the plans and budgets for the year ahead and consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

The charity's total reserves stand at £384,626 and our unrestricted general funds stand at £332,479. Our unrestricted reserves target for the year ahead is £265,000.

Our reserves policy is set to ensure that we have unrestricted reserves at the end of the year to prevent operational disruptions, while at the same time ensuring that we do not hold funds unnecessarily. The Trustees have deemed that we need reserves for the following purposes:

- to protect against unpredicted loss of income streams;
- to provide cashflow flexibility and allow projects to proceed pending receipt of other funding; and
- to provide resources in case of any unexpected expenditure.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

The level of unrestricted reserves is calculated using a risk-based approach, assessing the likelihood and reliability of income streams for the forthcoming year, and adjusting the reserve levels accordingly.

Principal risks and uncertainties

The trustees regularly review the key risks facing the charity and remain mindful of factors such as economic volatility, currency fluctuations, operational dependencies on local partners, and environmental uncertainties that may affect future financial performance. Strategies are in place to manage these, including diversifying income sources, maintaining adequate reserves, supporting partner capacity, and monitoring regulatory requirements in both the UK and Indonesia.

Future plans

Looking ahead, our Conservation Greenprint continues to guide our work toward our vision of a thriving future for wild orangutans in Sumatra. By 2030, we remain committed to supporting the protection of 1.8 million hectares of orangutan habitat, the rewilding of 10,000 hectares of degraded land, and the creation of vital wildlife corridors to reconnect fragmented ecosystems. Our strategy centres on collaboration with local partners, empowerment of forest-edge communities, and the integration of sustainable development and conservation. This mission requires enduring commitment, innovation, and long-term investment.

In the year ahead, we will deepen our focus on community-based forest management, building on momentum in the West Toba landscape, to bring critical habitat under community stewardship and protection. This work is part of a broader effort to embed social forestry in our conservation model, advancing both biodiversity outcomes and community rights.

We will also continue to scale up strategic rewilding initiatives in orangutan landscapes across northern Sumatra. Delivered through our network of locally rooted partners, these projects include regenerative agriculture initiatives that align ecological restoration with improved livelihoods, ensuring orangutans and people can flourish together.

To increase our impact, we will maintain a strong focus on conservation effectiveness through evidence-led programming, rigorous project evaluation, and adaptive management. We will continue to test and refine our approaches to persistent conservation challenges while extending the reach of proven interventions.

Effective communication with our supporters and stakeholders remains central to our success. Through transparent reporting, engaging storytelling, and targeted advocacy, we aim to inspire and expand the community of people and organisations standing with us for Sumatra's forests.

As always, our core values — personal engagement, efficiency, and tangible impact — will remain at the heart of everything we do. At SOS, we are conservation optimists, guided by a bold strategy and supported by a passionate network of allies. Together, we are working toward a thriving future for orangutans, for the communities who share their habitat, and for the planet we all depend on.

Thank you for being part of this journey.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025



STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's original governing document was a trust deed dated 20 October 2000 and SOS was registered as a charity in England and Wales (registered charity number 1085600) on 16 March 2001. In September 2014 the charity completed its registration as a Charitable Incorporated Organisation (registered charity number 1158711). The funds held by the old Trust were transferred to the new CIO in quarter 2 of the 2015-16 financial year, and the old Trust was wound up in accordance with the trust deed.

New trustees are recruited on a skills basis to complement the existing expertise of the Board of Trustees. When new trustees are appointed, they are given an introduction to the work of the CIO and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities Act 2011.

During the period, day-to-day administration of the charity was delegated to the CEO. Some decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees meet at least four times a year. The Trustees do not receive remuneration. The Trustees have identified and continued to monitor risks which may affect the charity and have taken reasonable steps to mitigate those risks. The Trustees set out on page 1 held office during the whole period of the report except where otherwise stated.

The remuneration of key management personnel is set by the trustees with reference to pay levels in similar organisations and the skills and responsibilities required for each role.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees are to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 6 October 2025 and signed on their behalf by



Lauren Curtis, Chair of Trustees

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

Opinion

We have audited the financial statements of Sumatran Orangutan Society (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Other matter

The financial statements for the year ended 31 March 2024 were not audited because the charity was below the statutory audit threshold.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 7 October 2025

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Godfrey Wilson Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Sumatran Orangutan Society

Statement of financial activities

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies	3	336,417	413,419	749,836	700,296
Charitable activities	4	-	290,344	290,344	133,061
Other trading activities	5	-	15,687	15,687	4,615
Investments		-	1,955	1,955	1,754
Other income		-	-	-	500
Total income		<u>336,417</u>	<u>721,405</u>	<u>1,057,822</u>	<u>840,226</u>
Expenditure on:					
Raising funds		-	180,197	180,197	152,453
Charitable activities:					
<i>Projects and grants</i>		340,560	269,727	610,287	509,260
<i>Advocacy and communications</i>		<u>240</u>	<u>150,159</u>	<u>150,399</u>	<u>170,753</u>
Total expenditure	7	<u>340,800</u>	<u>600,083</u>	<u>940,883</u>	<u>832,466</u>
Net income / (expenditure) and net movement in funds	8	(4,383)	121,322	116,939	7,760
Reconciliation of funds:					
Total funds brought forward		<u>56,530</u>	<u>211,157</u>	<u>267,687</u>	<u>259,927</u>
Total funds carried forward		<u><u>52,147</u></u>	<u><u>332,479</u></u>	<u><u>384,626</u></u>	<u><u>267,687</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Sumatran Orangutan Society

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Current assets				
Debtors	11	258,546		109,241
Cash at bank and in hand		<u>318,969</u>		<u>254,075</u>
		577,515		363,316
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(192,889)</u>		<u>(95,629)</u>
Net current assets			<u>384,626</u>	<u>267,687</u>
Net assets	15		<u><u>384,626</u></u>	<u><u>267,687</u></u>
Funds	16			
Restricted funds			52,147	56,530
Unrestricted funds			<u>332,479</u>	<u>211,157</u>
Total charity funds			<u><u>384,626</u></u>	<u><u>267,687</u></u>

Approved by the trustees on 6 October 2025 and signed on their behalf by



Lauren Curtis, Chair of Trustees

Sumatran Orangutan Society

Statement of cash flows

For the year ended 31 March 2025

	2025	2024
	£	£
Net movement in funds	116,939	7,760
Adjustments for:		
Interest from investments	(1,955)	(1,754)
Increase in debtors	(149,305)	(102,139)
Increase / (decrease) in creditors	97,260	(23,045)
Net cash provided by / (used in) operating activities	62,939	(119,178)
Cash flows from investing activities:		
Interest from investments	1,955	1,754
Net cash provided by investing activities	1,955	1,754
Increase / (decrease) in cash and cash equivalents in the year	64,894	(117,424)
Cash and cash equivalents at the beginning of the year	254,075	371,499
Cash and cash equivalents at the end of the year	318,969	254,075

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

Sumatran Orangutan Society is a Charitable Incorporated Organisation registered in England and Wales. The registered office address is 6 Lombard Street, Abingdon, Oxfordshire, OX14 5BJ.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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).

Sumatran Orangutan Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The charity holds unrestricted net current assets of £332,479 and a cash balance of £318,969. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

For Google AdWords, the charity measures the value of the gift at 50% of the market value provided by Google. Where the market value is given in foreign currency, this is translated in line with the charity's foreign exchange policy (note 1 (o)).

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities.

Our policy is to allocate these costs evenly between cost of raising funds, expenditure on charitable activities (projects and grants) and expenditure on charitable activities (advocacy and communications).

i) Redundancy costs

Redundancy costs are recognised when the charity has a legal or constructive obligation to make the payment, when it is probable that settlement will be required, and when the amount can be reliably measured. These costs are charged in the period in which the obligation arises and are included within staff costs.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

j) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities. Grants which have been communicated to the grantee but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year (as appropriate).

k) 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.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

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.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	299,867	400,429	700,296
Charitable activities	-	133,061	133,061
Other trading activities	-	4,615	4,615
Investments	-	1,754	1,754
Other income	-	500	500
Total income	299,867	540,359	840,226
Expenditure on:			
Raising funds	-	152,453	152,453
Charitable activities:			
<i>Projects and grants</i>	284,020	225,240	509,260
<i>Advocacy and campaigns</i>	2,904	167,849	170,753
Total expenditure	286,924	545,542	832,466
Net income / (expenditure)	12,943	(5,183)	7,760
Transfers between funds	4,447	(4,447)	-
Net movement in funds	17,390	(9,630)	7,760

3. Income from donations and legacies

	Restricted £	Unrestricted £	2025 Total £
Grants	198,318	128,859	327,177
Corporate donations	115,925	36,570	152,495
Donations from individuals	22,174	212,611	234,785
Gifts in kind*	-	35,379	35,379
Total income from donations and legacies	336,417	413,419	749,836

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

3. Income from donations and legacies (continued)

Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Grants	125,826	30,287	156,113
Corporate donations	117,649	59,628	177,277
Donations from individuals	21,392	253,998	275,390
Legacies	35,000	1,384	36,384
Gifts in kind*	-	55,132	55,132
Total income from donations and legacies	299,867	400,429	700,296

*Gifts in kind relate to the following services provided free of charge:

	2025 £	2024 £
Google AdWords	20,797	33,012
Other services	10,230	120
Gifted equipment	4,352	-
Marketing consultancy	-	22,000
Gifts in kind	35,379	55,132

4. Income from charitable activities

	2025 Total £	2024 Total £
Services income	290,344	133,061
Total income from charitable activities	290,344	133,061

All income from charitable activities was unrestricted in the current and prior year.

5. Income from other trading activities

	2025 Total £	2024 Total £
Licensing of logo	500	1,000
Auction income	13,030	-
Merchandise sales	2,157	3,615
Total income from other trading activities	15,687	4,615

All income from other trading activities was unrestricted in the current and prior year.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

6. Government grants

The charity receives government grants, defined as funding from the Department for Environment, Food & Rural Affairs, to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £107,088 (2024: £42,965). There are no unfulfilled conditions or contingencies attaching to this grant in the current or prior year.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure

	Raising funds	Charitable activities <i>Projects and grants</i>	<i>Advocacy and communications</i>	Support and governance costs	2025 Total
	£	£	£	£	£
Staff costs (note 9)	129,140	132,897	63,648	19,980	345,665
Grants payable (note 13)	-	326,770	-	-	326,770
Programme support	-	127,615	-	-	127,615
Travel and subsistence	-	-	12,080	-	12,080
Training and recruitment	-	-	2,161	929	3,090
Office expenses	-	-	-	16,939	16,939
General expenses	23,658	-	675	8,754	33,087
Marketing	2,475	-	25,428	-	27,903
Communications	-	-	10,002	3,102	13,104
Insurance	-	-	-	3,769	3,769
Accountancy	-	-	-	15,541	15,541
Consultancy	1,920	-	13,400	-	15,320
Sub-total	157,193	587,282	127,394	69,014	940,883
Allocation of support and governance costs	23,004	23,005	23,005	(69,014)	-
Total expenditure	180,197	610,287	150,399	-	940,883

Total governance costs were £14,551 (2024: £12,350).

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure (continued)

Prior year comparative

	Raising funds	Charitable activities		Support and governance costs	2024 Total
	£	<i>Projects and grants</i>	<i>Advocacy and communications</i>	£	£
		£	£		
Staff costs (note 9)	117,307	123,150	53,194	15,455	309,106
Grants payable (note 13)	-	246,026	-	-	246,026
Programme support	-	122,823	-	-	122,823
Travel and subsistence	-	-	14,630	-	14,630
Training and recruitment	-	-	2,151	1,756	3,907
Office expenses	-	-	-	17,533	17,533
General expenses	17,885	-	1,001	2,284	21,170
Marketing	-	-	39,454	-	39,454
Communications	-	-	5,350	-	5,350
Insurance	-	-	-	2,406	2,406
Accountancy	-	-	-	12,350	12,350
Consultancy	-	-	37,711	-	37,711
Sub-total	135,192	491,999	153,491	51,784	832,466
Allocation of support and governance costs	17,261	17,261	17,262	(51,784)	-
Total expenditure	152,453	509,260	170,753	-	832,466

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

8. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	329	747
Auditor's remuneration (excluding VAT):		
▪ Audit	7,950	Nil
▪ Other services	4,176	Nil
Independent examiners' remuneration (excluding VAT):		
▪ Independent examination	Nil	2,300
▪ Other services	Nil	10,050

Trustee expenses relate to travel and subsistence costs for 1 trustee (2024: 1 trustee).

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities.

9. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	313,693	279,222
Social security costs	20,376	18,465
Pension costs	11,596	11,419
	345,665	309,106

Included in salaries and wages are settlement costs totalling £11,363. These have been funded from unrestricted funds.

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel were £55,547 (2024: £55,324).

	2025 No.	2024 No.
Average head count	8.3	7.2
Average full time equivalent	7.1	6.5

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2025 £	2024 £
Trade debtors	200,837	94,240
Accrued income	52,805	11,259
Prepayments	2,904	1,742
Other debtors	2,000	2,000
	<u>258,546</u>	<u>109,241</u>

12. Creditors: amounts due within 1 year

	2025 £	2024 £
Trade creditors	10,826	5,959
Accruals	27,357	17,766
Grant commitments (note 14)	152,033	59,148
VAT creditors	2,673	12,756
	<u>192,889</u>	<u>95,629</u>

13. Grants payable

	2025 £	2024 £
Grants payable to institutions:		
Yayasan Tangguh Hutan Khatulistiwa	238,922	191,138
Yayasan Orangutan Sumatera Lestari	27,848	54,888
Pesona Tropis Alam Indonesia	60,000	-
	<u>326,770</u>	<u>246,026</u>

Grants payable to institutions were used to deliver programmes which support our charitable objects.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

14. Grant commitments

	2025	2024
	£	£
Grant commitments brought forward	59,148	101,490
Grants committed during the period	326,770	246,026
Grants paid during the period	(233,885)	(288,368)
Grant commitments carried forward	<u>152,033</u>	<u>59,148</u>

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	103,351	474,164	577,515
Current liabilities	(51,204)	(141,685)	(192,889)
Net assets at 31 March 2025	<u>52,147</u>	<u>332,479</u>	<u>384,626</u>
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	56,530	306,786	363,316
Current liabilities	-	(95,629)	(95,629)
Net assets at 31 March 2024	<u>56,530</u>	<u>211,157</u>	<u>267,687</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
Batang Toru	-	6,623	(6,623)	-	-
CARE	15,080	-	(10,080)	-	5,000
Darwin Capability & Capacity	-	107,088	(107,088)	-	-
HOCRU	4,001	2,809	(6,810)	-	-
Legal & Policy	-	1,457	(1,457)	-	-
Lucy Wisdom Fund	30,216	18,317	(21,180)	-	27,353
Rewilding	4,163	73,210	(59,566)	-	17,807
Splash & Burn	3,070	-	(3,070)	-	-
West Toba	-	126,913	(124,926)	-	1,987
Total restricted funds	56,530	336,417	(340,800)	-	52,147
Unrestricted funds					
General funds	211,157	721,405	(600,083)	-	332,479
Total unrestricted funds	211,157	721,405	(600,083)	-	332,479
Total funds	267,687	1,057,822	(940,883)	-	384,626

Purposes of restricted funds

Batang Toru

Protection efforts for the world's rarest great ape species, the Tapanuli orangutan, and their habitat in the Batang Toru ecosystem.

Community Agroforestry, Restoration and Education (CARE)

The Community Agroforestry, Restoration and Education (CARE) programme supports the durable rewilding and protection of orangutan habitat through supporting forest-edge communities to become conservation ambassadors and develop sustainable livelihoods which depend on, and contribute to, the protection of the rainforest ecosystem.

Darwin Capability & Capacity

A two-year project under the UK government's Darwin Initiative to enhance the strategic approach, technical skills and organisational capacities amongst frontline conservation organisations in Northern Sumatra to support impactful orangutan conservation programmes.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds (continued)

Purposes of restricted funds (continued)

Human-Orangutan Conflict Response Unit (HOCRU)

Support for the HOCRU programme in Sumatra which rescues orangutans from conflict situations and the illegal pet trade, and provides education and training to local communities affected by human wildlife conflict.

Legal and policy

Supporting wildlife and forest crime patrols and investigations, and policy analysis to support effective conservation initiatives.

Lucy Wisdom Fund

A fund set up in memory of SOS founder Lucy Wisdom for educational projects, and to secure land for conservation in Sumatra.

Rewilding

Support for a range of interventions to enhance, rehabilitate and re-establish orangutan habitat.

Splash & Burn

Curated by renowned artist, Ernest Zacharevic, the Splash & Burn campaign is an innovative platform using art to raise global consciousness about Sumatra's incredible forests, iconic wildlife and forest dependent communities.

West Toba

Support for frontline community-centred programmes to enhance the viability of wild populations of Sumatran orangutans in the West Toba landscape, by securing and recovering forest connectivity.

Forest Monitoring

Data collection, analysis and innovative research to support strategically targeted conservation planning and responsive programme delivery.

Guides COVID-19 Appeal

An appeal to provide support for forest guides and their families who lost their livelihoods due to the COVID-19 pandemic.

Transfers between funds

In the prior year transfers between funds represent the topping up of overspends on restricted funds, and the repurposing of funds as agreed with funders.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds (continued)

Prior year comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Batang Toru	-	45,006	(45,006)	-	-
CARE	14,420	5,000	(4,365)	25	15,080
Darwin Capability & Capacity	-	42,965	(42,965)	-	-
Forest Monitoring	-	15,000	(19,296)	4,296	-
Guides COVID-19 Appeal	24	-	-	(24)	-
HOCRU	-	4,001	-	-	4,001
Legal & Policy	-	1,042	(1,192)	150	-
Lucy Wisdom Fund	-	57,313	(27,097)	-	30,216
Rewilding	-	67,020	(62,857)	-	4,163
Splash & Burn	3,185	-	(115)	-	3,070
West Toba	21,511	62,520	(84,031)	-	-
Total restricted funds	39,140	299,867	(286,924)	4,447	56,530
Unrestricted funds					
General funds	220,787	540,359	(545,542)	(4,447)	211,157
Total unrestricted funds	220,787	540,359	(545,542)	(4,447)	211,157
Total funds	259,927	840,226	(832,466)	-	267,687

17. Related party transactions

The parents of S Constantine, a trustee, are shareholders in Lush Ltd and have a substantial interest in the company. During the year Sumatran Orangutan Society received donations of £300 (2024: £2,503) from Lush Ltd and its subsidiaries. At the year end no monies were owed to the charity by Lush Ltd (2024: £Nil).

In aggregate trustees donated £2,320 during the year (2024: £7,232). There were no conditions attached to these donations.

Accounts

Charity no. 1158711

Sumatran Orangutan Society
Report and Unaudited Financial
Statements
31 March 2024

Sumatran Orangutan Society

Reference and administrative details

For the year ended 31 March 2024

Charity number	1158711																						
Registered office and operational address	6 Lombard Street Abingdon Oxfordshire OX14 5BJ																						
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Lauren Curtis</td><td>Chair</td></tr><tr><td>Katie Arber</td><td>Resigned 16 December 2023</td></tr><tr><td>Simon Constantine</td><td></td></tr><tr><td>Stephen Griffin</td><td></td></tr><tr><td>Marjolein van den Hoven</td><td>Appointed 10 October 2023</td></tr><tr><td>Janet Howard</td><td></td></tr><tr><td>Ed Matthews</td><td>Resigned 16 December 2023</td></tr><tr><td>Moray McLeish</td><td></td></tr><tr><td>Gary Mitchell</td><td></td></tr><tr><td>Jacqueline Richardson</td><td></td></tr><tr><td>Fiona Wheatley</td><td>Resigned 16 December 2023</td></tr></table>	Lauren Curtis	Chair	Katie Arber	Resigned 16 December 2023	Simon Constantine		Stephen Griffin		Marjolein van den Hoven	Appointed 10 October 2023	Janet Howard		Ed Matthews	Resigned 16 December 2023	Moray McLeish		Gary Mitchell		Jacqueline Richardson		Fiona Wheatley	Resigned 16 December 2023
Lauren Curtis	Chair																						
Katie Arber	Resigned 16 December 2023																						
Simon Constantine																							
Stephen Griffin																							
Marjolein van den Hoven	Appointed 10 October 2023																						
Janet Howard																							
Ed Matthews	Resigned 16 December 2023																						
Moray McLeish																							
Gary Mitchell																							
Jacqueline Richardson																							
Fiona Wheatley	Resigned 16 December 2023																						
Director	Helen Buckland																						
Bankers	<table><tr><td>The Co-Operative Bank</td><td>CAF Bank Ltd</td></tr><tr><td>PO Box 250</td><td>25 Kings Hill Avenue</td></tr><tr><td>Delf House</td><td>Kings Hill</td></tr><tr><td>Southway</td><td>West Malling</td></tr><tr><td>Skelmersdale</td><td>Kent</td></tr><tr><td>WN8 6WT</td><td>ME19 4JQ</td></tr></table>	The Co-Operative Bank	CAF Bank Ltd	PO Box 250	25 Kings Hill Avenue	Delf House	Kings Hill	Southway	West Malling	Skelmersdale	Kent	WN8 6WT	ME19 4JQ										
The Co-Operative Bank	CAF Bank Ltd																						
PO Box 250	25 Kings Hill Avenue																						
Delf House	Kings Hill																						
Southway	West Malling																						
Skelmersdale	Kent																						
WN8 6WT	ME19 4JQ																						
Solicitors	Clifford Chance LLP 10 Upper Bank Street Canary Wharf London E14 5JJ																						
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																						

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

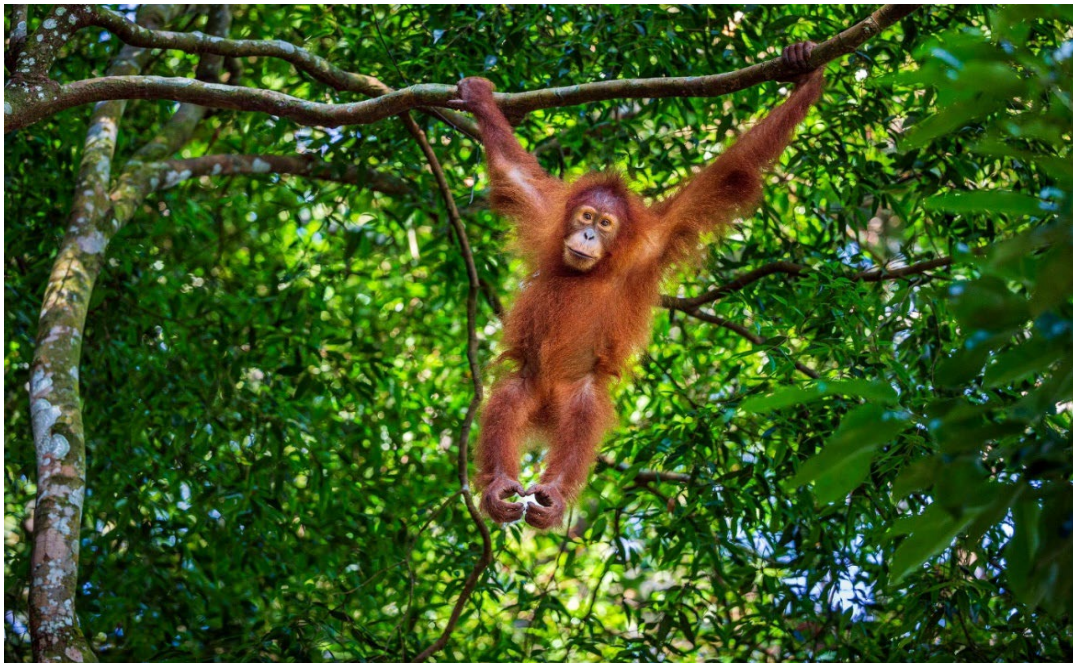
Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

OBJECTIVES AND ACTIVITIES

Mission and Vision

At SOS, our mission is to protect orangutans, their forests, and their future. We work with local partners in orangutan landscapes towards our vision of wild orangutans thriving in resilient forests. We support the long-term conservation of globally important rainforest habitat through progressive, community-centred conservation programmes.

Fewer than 14,000 Sumatran orangutans and 800 Tapanuli orangutans now remain in the wild. Both species are classified as Critically Endangered. On Sumatra, orangutans face a range of challenges which drive the loss and fragmentation of their habitat. Innovative and locally-sensitive approaches, with meaningful engagement with forest-edge communities at their heart, are crucial to enable a flourishing future for both orangutans and the people living alongside them.



Our core strategic approach

Our Conservation Greenprint, our strategy to 2030, is a groundbreaking roadmap for orangutan conservation with communities, partnerships and science at its core. It is rooted in intensive and detailed analysis of conservation impacts, challenges and opportunities in orangutan landscapes – helping us design truly effective interventions in the most pressing priority locations.

At SOS, we have over 20 years of experience under our belts, backing and learning from our incredible partners working on the frontiers of conservation in Indonesia. Our approach to protecting wild orangutans and their forest is authentically community-centred. This means that our frontline partners commit to building deep and meaningful relationships with the people living alongside orangutans, and work in genuine partnership on programmes which enable both to flourish.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

Working with anthropologists helps us ensure that our conservation interventions are not imposed on, but actually embraced by, the communities we work with. We wholeheartedly believe that this approach is key to creating a pathway to sustainable change, a bridge between conservation and the people that call these biodiverse landscapes home, and ultimately to achieving resilient solutions which disrupt the drivers of biodiversity decline.

Goals to 2030

To move towards a thriving future for orangutans and their forests, we focus on three goals: to Protect, Connect and Rewild orangutan landscapes.

Working alongside our frontline partners, local authorities and forest-edge communities, by 2030 we aim to:

- **PROTECT:** Contribute to the protection of 1.8 million hectares of orangutan habitat
- **CONNECT:** Prioritise the long-term connection of vital orangutan landscapes
- **REWILD:** Enable the rewilding of 10,000 hectares of critical land so orangutans, and so many other species, have space to flourish.

Strategic branches

Our core goals are supported by four strategic branches:

- **Understanding Root Causes:** We use cutting-edge science and deep analysis, including remote sensing and socio-economic data, to understand and address the fundamental causes of conservation challenges, so that we can plan effectively and respond rapidly.
- **Seeds of Sustainable Development:** We support local communities in pursuing development without biodiversity loss.
- **Space to Flourish:** We work to secure, expand and connect orangutan habitats, involving stakeholders from communities to the private sector and government.
- **Evolution of Conservation:** We act as enablers and connectors, providing tools and support to conservation allies and frontline partners to deliver game-changing programmes.

Landscape-scale, local-level action

SOS works at a landscape scale but on a local level. We develop and fund effective conservation programmes and partnerships, supporting immediate boots-on-the-ground protection, building the capacity of our partner organisations, and setting the wheels in motion for long-term conservation solutions.

Our activities are tailored to the conditions in each location, and range from forest monitoring (both by satellites and through frontline patrols), to forest-friendly farming and other livelihoods, supporting communities to adopt integrated development and forest management plans, community-led ecosystem recovery and undertaking targeted research to support effective decision-making.

Priority landscapes

We have identified two priority landscapes where we have begun to bring the Greenprint strategy off the page and into the forest: West Toba, home to around 724 Sumatran orangutans in almost 120,000 hectares of forest, and Batang Toru, the final stronghold for the Tapanuli orangutan. Both landscapes are highly contested, with agriculture, roads and other developments leading to fragmentation of the forests and pressure on the vulnerable wild orangutan populations. Our primary focus is to support frontline conservation partners to work with local communities and local authorities to secure connectivity across the landscapes.



ACHIEVEMENTS AND PERFORMANCE

This year, we have continued to make significant strides towards our vision of wild orangutans thriving in resilient forests through our progressive, community-centred conservation programmes and impactful partnerships with our frontline NGO partners.

Our highlights over the year are outlined below against each of the four branches of our strategy:

- **Root Causes:** *understanding and addressing the fundamental causes of conservation challenges, so that we can plan effectively and respond rapidly.*

This year we have continued to build our understanding of where conservation programmes are most needed to address emerging challenges and opportunities, and which tools are the most effective.

Our forensically detailed landscape analysis incorporates ecological, socio-economic, land use and political data in villages adjacent to and overlapping with orangutan habitat throughout northern Sumatra. This enables us to pinpoint the areas most vulnerable to habitat loss and fragmentation, and crucially, to identify the villages and communities which are key to the security and resilience of these vital forests. This evidence and data-led approach enables us to invest in locations and strategies which have the greatest potential for unlocking conservation impact, and continually evolve our programmes and plans.

Our frontline partners use high-tech tools, including remote sensing, GIS and drones, as well as working closely with key communities living alongside orangutans, to map customary land claims and track forest loss and its causes. This 'eyes in the sky, boots on the ground' approach enables us to build an incredibly detailed and ever-evolving understanding of the complex dynamics and dependencies that impact forests and land use in orangutan landscapes.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

This analysis has also been supported through an ongoing partnership with the Durrell Institute of Conservation and Ecology at the University of Kent to model and map forest dynamics across orangutan landscapes in Sumatra. Using an innovative analytical tool to predict deforestation risk, this data has supported decisions about priority sites for conservation attention, confirming the strategic importance of our target villages, and identifying the key drivers of forest loss and land use change in these areas, allowing us to adapt our strategies in the field.

Anthropological and ethnographic research has continued throughout the year in key villages, to build a detailed understanding of land tenure, customary claims, clan systems, elite capture, agricultural systems, and many more aspects. This data is both gathered and used continuously to develop and adapt locally-tailored and durable strategies to support these communities to benefit from the protection of natural resources.

This year we have also supported orangutan population and habitat surveys in West Toba and Batang Toru, which are ongoing. The results of these will bolster insight into how orangutans are using these landscapes, and will also be fed into local planning processes to support long-term protection.

- **Seeds of Sustainable Development:** *Enabling and supporting local communities to pursue development without biodiversity loss*

Supporting a thriving future for orangutans is about working with people. SOS supports deep and meaningful community-centred programmes, through genuine participation and involvement of local communities in the design and delivery of conservation actions. Creating enabling conditions in which local communities can benefit from conservation is the most reliable - and perhaps the only realistic - approach to protecting orangutans in the wild.

Our programmes support the restoration of local forest management rights, incorporating rainforest protection in local development plans. We support communities to pursue development without biodiversity loss through secure, forest-friendly livelihoods - enabling people living alongside orangutans to capture the value of intact forests, and reducing deforestation and poverty in tandem.

In West Toba this year, we have celebrated a significant milestone - securing community management rights for 600 hectares of forest through Indonesia's social forestry scheme. Households have been granted authority by the government to manage and protect the forest for a period of 20 years. They will conduct ecotourism activities and extract non-timber forest products, supporting the transition to orangutan-friendly livelihoods.

A core aspect of the programme involves aligning development initiatives with conservation goals. Forest-adjacent communities are our conservation allies, and this programme enables them to improve their own livelihoods and diversify the local economy, whilst also playing an active role in safeguarding the forests. We have seen substantial progress in sustainable village planning in West Toba. We have supported the revision of village planning documents to integrate ecological concerns with development objectives in three villages which overlap with the Lae Ordi forest corridor, which provides vital connectivity in the landscape.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

Various agroforestry activities aim to enrich the landscape and support local forest-friendly livelihoods. Two tree nurseries have been set up, with a third underway; the seedlings raised in these nurseries will eventually be planted in degraded parts of the Lae Ordi corridor. Orangutan food species will be planted in intact forest areas, increasing food sources for orangutans and aiming to mitigate conflicts arising from orangutans encroaching on farmland. Community discussions have resulted in the creation of women's farmers' groups to manage several of the agroforestry plots, marking an important step towards community engagement and gender-inclusive participation in conservation efforts.

In August 2023 we launched a new programme to safeguard a vulnerable forest corridor in the Batang Toru landscape. It is vital for orangutans to be able to move throughout the landscape, to feed and find mates. If habitat connectivity was lost to agriculture, logging or other developments, this would pose a major risk to the viability of the Tapanuli orangutan species. We are working with three villages adjacent to the corridor to develop a Conservation Action Plan that will support a thriving future for the Tapanuli orangutans as well as the communities living alongside them.

The Leuser Nature School provides conservation-focussed, middle school education for 33 children living in rural, forest-edge communities in Langkat District. Students and their families grow seedlings at home and bring one new tree seedling for the school nursery every month as payment for their tuition. Darsimah Siahaan, the head-teacher at Leuser Nature School, was awarded the prestigious Indonesia Green Principal Award for 2023, recognising the impact that the school is having on the pupils, helping to lay the foundations for a life-long connection to nature and conservation. The school has been recognised as providing one of the highest quality education opportunities for middle school students in the region, and we look forward to following the students' stories, as they become future conservation leaders.



Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

- **Space to Flourish:** *Engaging all stakeholders to secure the future of forest landscapes*

Bridges of Hope

Fragmentation of forest landscapes is a major threat to wild orangutans in Sumatra, leading to small, isolated and vulnerable populations. In West Toba, the Lae Ordi forest corridor provides the only remaining connectivity between two forest blocks which between them are home to around 330 Sumatran orangutans – a significant and important population of this critically endangered species. The corridor is of vital importance for the future of orangutans in this landscape, as neither population would be viable if separated.

West Toba presents a stark example of the trade-offs between conservation and development. A major recent road upgrade has severed forest connectivity, preventing the resident orangutans from moving freely through their habitat to find food and mates. However, in an area where 50% of villages are ‘underdeveloped’, this road is an important step to reduce the risk of poverty for forest-edge communities, and provides vital access to healthcare and schools.

SOS has supported our frontline partners TaHuKah to conduct detailed surveys and analysis of the road’s impact, and worked closely with local authorities to secure their formal support to re-establish connectivity for orangutans and other wildlife.

This year we supported TaHuKah to keep these populations of orangutans connected by establishing five canopy bridges. The canopy bridges work with the natural abilities of wild orangutans and other arboreal species, using ropes suspended between large trees on either side of the road to create artificial corridors. In-depth surveys of orangutan nests by our colleagues in TaHuKah have shown where the highest concentrations of orangutans are found along the road’s route, and where the topography and tree growth are most suitable, to inform the best crossing points. Certified climbing teams from Vertical Rescue Indonesia (VRI) have lent their expertise to the construction process, ensuring the structural integrity and safety of the bridges.

These bridges give orangutans the means to safely cross the road so that both they and the people who are relying on the road can co-exist in the landscape. We have installed camera traps at the bridge sites and look forward to sharing images of them ‘in action’ with our supporters.

Ecosystem Recovery

Since 2008, we have been supporting our frontline partners’ work with local communities to rewild and protect orangutan habitat throughout northern Sumatra. More than 2.5 million trees have been planted to date on over 2,600 hectares of degraded land which have been reclaimed for nature, and are now thriving young forests. Wildlife is starting to return to these areas, including orangutans, elephants, tigers and sun bears. These animals, in turn, are helping the restoration process by ‘planting’ seeds in their dung – we think of them as ‘gardeners of the forest’.

This year our donors supported the Yayasan Orangutan Sumatera Lestari (YOSL) teams to plant over 51,000 seedlings at two restoration sites. Each of these trees represents hours of work in community relationship-building, biodiversity surveys and tree maintenance, too – all vital elements in making the restoration sites work for people as well as biodiversity. YOSL’s restoration sites include an ex-oil palm plantation on the edge of the Gunung Leuser National Park, and the Singkil Swamps Wildlife Reserve. Singkil is home to irreplaceable breeding populations of Sumatran orangutans and other critically endangered species, and hundreds of thousands of people rely on the area’s natural resources and ecosystem functions as well.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

Outside Sumatra, Singkil also matters to all of us because its deep, carbon-rich peatlands are vital as natural carbon sinks. If drained, these would release dangerous levels of greenhouse gases into the atmosphere. Significant degradation from oil palm plantations and road development threatens the integrity of the ecosystem and the security of the orangutans, exacerbated by smallholder encroachments and human-wildlife conflict. YOSL has undertaken canal-blocking to re-wet the land and rehabilitate the hydrological function of the swamp, as well as conducting ongoing biodiversity monitoring and drone surveys. Wild orangutans were spotted in both of the restoration sites – a wonderful indicator that these programmes are contributing to rewilding land for orangutans, and giving the species more space to flourish.

- **Evolving Conservation:** *Forming positive partnerships to share our skills and empower*

We mobilise the funds we raise through our dedicated and effective frontline partners. These partnerships with locally-based and community-connected organisations are vital to our work; their deep insight and commitment are key to delivering our Conservation Greenprint strategy. Over the past year, we have strengthened our alliances with local NGOs, government bodies, and international conservation organisations. These collaborations have amplified our impact by sharing resources, knowledge, and expertise, enhancing the effectiveness of our conservation efforts.

This year, we launched a two-year Darwin Initiative Capability and Capacity project with two Sumatran conservation organizations, YOSL and TaHuKah. The Darwin Capability and Capacity grant supports upskilling and training within our local partner organisations, strengthening their technical skills and strategic approach, and establishing robust organisational practices to support the quality, longevity, and impact of their conservation work. Through action learning, job shadowing, and regular mentoring, SOS and expert trainers have been helping to bolster our partners' capacity to design and lead strategic conservation programmes to protect, connect, and rewild critical orangutan landscapes. Throughout the year, we have provided deep support in the specialist skills needed to design and deliver impactful community-led conservation programmes. This includes planning and implementing complex monitoring and evaluation systems and engaging effectively with communities.

In January, we hosted an online workshop for environmental funders to explore the intricacies of environmental philanthropy and how funders can foster the widespread adoption of participatory conservation practices. We discussed how funders, through the frontline NGOs they invest in, can lay solid foundations for long-lasting conservation impact through meaningful community engagement. This collaborative conversation was immensely valuable in understanding how philanthropy can support conservation efforts in the long term. We extend our thanks to all the funders who participated and to Dr. Liana Chua of Global Lives of the Orangutan and Dr. Darmanto Simaepa (SOS Senior Environmental Anthropologist) for their invaluable insights into the role of ethnography in community-centred conservation. A key outcome of the webinar is a handbook for environmental funders that explores why traditional funding processes are often incompatible with community-centred conservation and how these processes can be adapted to support programmes that produce lasting results. We welcome any funders interested in exploring this topic further or receiving the handbook to get in touch.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

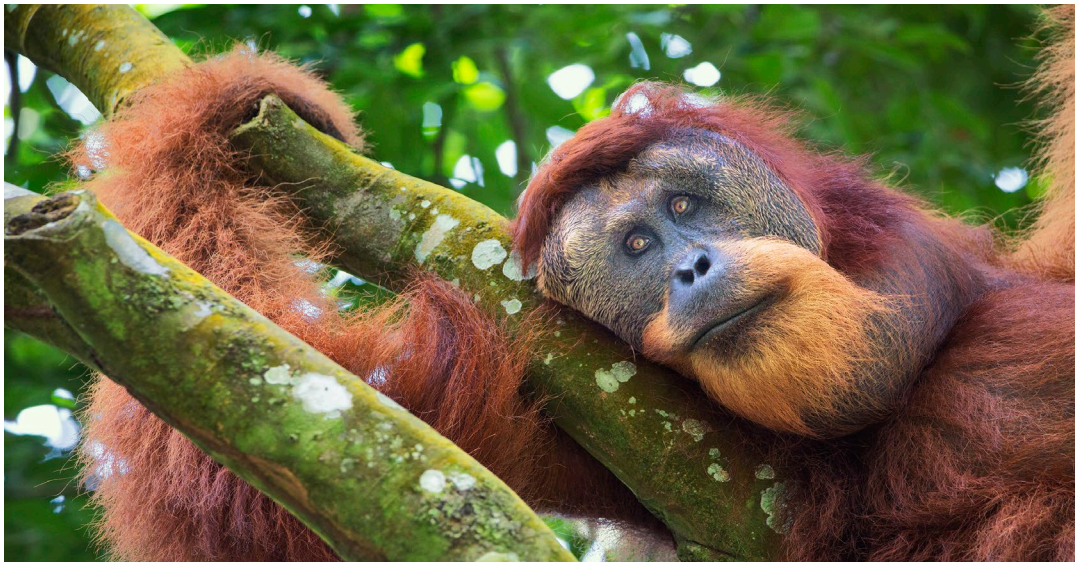
Conclusion

This year SOS has directed substantial financial and technical support to enable significant progress towards a flourishing future for Sumatran and Tapanuli orangutans. Flexible funding is key in such complex and dynamic contexts, enabling us to respond to new challenges and adapt our programmes to capitalise on new opportunities. Our integrated conservation approach has brought us closer to our vision of a secure future for wild orangutans and their habitats.

We thank our generous donors, whose support for our mission also recognises the rights and interests of the people who live alongside orangutans and their forest homes.

Our funders' generous support is enabling SOS and our partners to grow a thriving network of nature guardians in Sumatra - from the next generation of conservation leaders at the Leuser Nature School, to the rewilding teams bringing life back to degraded lands, and the forest-edge communities in West Toba and Batang Toru who are embracing forest protection efforts.

Together we are backing critical frontline programmes to Protect, Connect and Rewild key orangutan landscapes.



FINANCIAL REVIEW

We have been able to achieve a huge amount to drive our mission forward this year – thanks to all of our wonderful supporters and our exceptional frontline partners.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

We thank everyone who has supported SOS during the year. None of this work would be possible without our supporters around the world – individuals, companies, foundations and organisations that share our vision of Sumatran and Tapanuli orangutans thriving in the wild. Special thanks to Lush, a long-standing partner, and to Edrington Giving More, now in the fourth year of our partnership. The Reed Foundation, via the Big Give, has been a key source of valuable support for over ten years. This year our Christmas Challenge appeal was the most successful ever, raising over £90,000, and we were delighted to participate in the Green Match Fund appeal, raising over £20,000 – thank you to all of our supporters who provided matched funding and donated to the appeals. We were delighted that our BBC Radio 4 Appeal, voiced by SOS Patron Brian Blessed, raised almost £20,000 and helped SOS reach a large new audience. We continue to work to grow our foundation of annual support, and we wish to thank our more than 400 monthly donors, our ‘Orangutan Guardians’, whose regular gifts enable us to develop sustainable, long-term plans to support the protection of orangutans, their forests and their future, as well as enabling us to respond swiftly to any urgent needs in the field.

We wish to thank the following partners who supported SOS this year:

Adva Partners; Adam Gibbon; Albarine; Asian Species Action Partnership; Richard Barker; Berni Trust; Bidu Bidu Books; BookWhen; Brian Blessed; Chococo; Christopher Reeves Memorial Trust; Dr. Liana Chua; David Jay; Dierenpark Amersfoort Wildlife Fund; Dominic Monaghan; Ecotone; Edrington; ERM Foundation; Ernest Kleinwort Charitable Trust; Ernest Zacharevic; Faith in Nature; Global Giving; Harvey Family Foundation; Hippocleides Trust; Infinity Foods; Jean Sainsbury Animal Welfare Trust; Liz Jackson; Kantar; Kiln Family Trust; Komodo; Lush; Ma’at Environment Fund; Mandai Nature Fund; Martin Leverton; Montzi; Rhododendron Trust; Sawpod; ShareGift; Size of Wales; Suzi Eszterhas; Tamga; TerraGenesis; The Big Give; The Darwin Initiative/DEFRA; The Monica Rabagliati Charitable Trust; The Paul Jennings and Jeanette Dunn Charitable Foundation; The Reed Foundation; The Robertson Trust; The Wildlife Collective; Whole Earth; Zac Mills.

Income was £840,226. Our greatest area of growth was Grant income, which increased by 52% relative to the previous year to £156,113 (2022-23: £102,565). We were delighted to invest £509,260 this year in excellent programmes and partnerships that are working towards the goals of our Conservation Greenprint. Expenditure on advocacy and communications grew by 30% this year to £170,753, and fundraising expenditure increased by 8% this year to £152,453 (2022-23: £141,382), following planned investment in fundraising capacity. For every £1 we spent on generating funds this year, we have raised £5.51, representing an excellent return on investment. With our expanded team in place, the charity is well-placed to grow over the coming years to meet our ambitious plans.

Financial position

Regular detailed reviews of the unrestricted and restricted cash available are undertaken to ensure the charity has sufficient funds to meet liabilities as they fall due. The charity’s key funders have confirmed their financial commitments for the year ahead. The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

The charity’s reserves stand at £267,687 and our unrestricted general funds stand at £211,157. Our reserves target for the year ahead is £250,000. This year we used a portion of our reserves to meet a temporary deficit, which was resolved shortly after year-end.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

Our reserves policy is set to ensure that we have unrestricted reserves at the end of the year to prevent operational disruptions, while at the same time ensuring that we do not hold funds unnecessarily. The Trustees have deemed that we need reserves for the following purposes;

- to protect against unpredicted loss of income streams
- to provide cashflow flexibility and allow projects to proceed pending receipt of other funding
- to provide resources in case of any unexpected expenditure.

The level of unrestricted reserves is calculated using a risk based approach, assessing the likelihood and reliability of income streams for the forthcoming year, and adjusting the reserve levels accordingly.

Future plans

As we look to the future, our Conservation Greenprint strategy outlines our ambitious vision to ensure the long-term survival of orangutans in Sumatra. By 2030, we aim to support the protection of 1.8 million hectares of orangutan habitat, the rewilding of 10,000 hectares of degraded land, and create vital wildlife corridors to connect fragmented habitats. Our efforts will focus on forging strong alliances with local partners, engaging forest-edge communities, and fostering sustainable development practices. This requires unwavering dedication, innovative solutions, and long-term investment.

Our commitment to Sumatra's forest-edge communities remains central to our mission. These communities are the guardians of their environment, and our conservation success hinges on their involvement. We will deepen our engagement, co-creating integrated conservation and development initiatives that respect their needs and aspirations while protecting biodiversity. We will continue to take an evidence-led approach, tailoring and evolving our programmes to respond to the unique dynamics of each landscape in which we work.

In the year ahead, we will develop a social forestry roadmap for the West Toba landscape, following the success this year in supporting a community to secure a license to manage 600 hectares of forest; we anticipate being able to help forest-edge villages bring a further 6,000 hectares under community management and protection in the coming years.

We will also scale up our support for strategic rewilding initiatives in orangutan landscapes across northern Sumatra, through our locally-led and community connected frontline partners. This will include regenerative agriculture projects, in line with our commitment to support both orangutans and people to flourish alongside each other.

Recognising the need for growth to meet our ambitious goals, we are investing in our organisation's capacity. This includes expanding our team, enhancing our fundraising efforts, and exploring new conservation financing models. By diversifying our income streams and seeking innovative funding opportunities, we aim to secure the resources necessary for impactful conservation work.

Our strategy includes strengthening our relationships with field partners, maintaining rigorous project evaluation processes, and extending the reach of our programmes. We will focus on proven conservation practices and develop new models to tackle persistent challenges. Effective communication with our supporters and stakeholders will be crucial to bolster our fundraising, advocacy, and outreach efforts.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

While we embrace growth, we remain committed to our core values of personal engagement, efficiency, and tangible impact. At SOS, we are conservation optimists, driven by a clear plan and a passionate community of supporters. Together, we can support a thriving future for orangutans, the communities living alongside them, and our planet. Thank you for joining us on this transformative journey.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's original governing document was a trust deed dated 20 October 2000 and SOS was registered as a charity in England and Wales (registered charity number 1085600) on 16 March 2001. In September 2014 the charity completed its registration as a Charitable Incorporated Organisation (registered charity number 1158711). The funds held by the old Trust were transferred to the new CIO in quarter 2 of the 2015-16 financial year, and the old Trust was wound up in accordance with the trust deed.

New trustees are recruited on a skills basis to complement the existing expertise of the Board of Trustees. When new trustees are appointed, they are given an introduction to the work of the CIO and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities Act 2011.

During the period day-to-day administration of the charity was delegated to the CEO. Some decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees meet at least four times a year. The Trustees do not receive remuneration.

The Trustees have identified and continued to monitor risks which may affect the charity and have taken reasonable steps to mitigate those risks. The Trustees set out on page 1 held office during the whole period of the report except where otherwise stated.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees are to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2024

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 21 September 2024 and signed on their behalf by



Lauren Curtis, Chair of Trustees

Independent examiner's report

To the trustees of

Sumatran Orangutan Society

I report to the trustees on my examination of the accounts of Sumatran Orangutan Society (the CIO) for the year ended 31 March 2024, which are set out on pages 15 to 30.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

William Guy Blake

Date: 23 September 2024

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Sumatran Orangutan Society

Statement of financial activities

For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	3	299,867	400,429	700,296	972,849
Charitable activities	4		133,061	133,061	-
Other trading activities	5	-	4,615	4,615	23,851
Investments		-	1,754	1,754	542
Other income		-	500	500	-
Total income		<u>299,867</u>	<u>540,359</u>	<u>840,226</u>	<u>997,242</u>
Expenditure on:					
Raising funds		-	152,453	152,453	141,382
Charitable activities:					
<i>Projects and grants</i>		284,020	225,240	509,260	643,494
<i>Advocacy and communications</i>		<u>2,904</u>	<u>167,849</u>	<u>170,753</u>	<u>130,697</u>
Total expenditure	7	<u>286,924</u>	<u>545,542</u>	<u>832,466</u>	<u>915,573</u>
Net income / expenditure		12,943	(5,183)	7,760	81,669
Transfers between funds		<u>4,447</u>	<u>(4,447)</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	17,390	(9,630)	7,760	81,669
Reconciliation of funds:					
Total funds brought forward		<u>39,140</u>	<u>220,787</u>	<u>259,927</u>	<u>178,258</u>
Total funds carried forward		<u><u>56,530</u></u>	<u><u>211,157</u></u>	<u><u>267,687</u></u>	<u><u>259,927</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Sumatran Orangutan Society

Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
Current assets				
Debtors	11	109,241		7,102
Cash at bank and in hand		<u>254,075</u>		<u>371,499</u>
		363,316		378,601
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(95,629)</u>		<u>(118,674)</u>
Net current assets			<u>267,687</u>	<u>259,927</u>
Net assets	15		<u><u>267,687</u></u>	<u><u>259,927</u></u>
Funds	16			
Restricted funds			56,530	39,140
Unrestricted funds			<u>211,157</u>	<u>220,787</u>
Total charity funds			<u><u>267,687</u></u>	<u><u>259,927</u></u>

Approved by the trustees on 21 September 2024 and signed on their behalf by



Lauren Curtis, Chair of Trustees

Sumatran Orangutan Society

Statement of cash flows

For the year ended 31 March 2024

	2024 £	2023 £
Net movement in funds	7,760	81,669
Adjustments for:		
Interest from investments	(1,754)	(542)
Increase in debtors	(102,139)	(1,090)
(Decrease) / increase in creditors	<u>(23,045)</u>	<u>103,574</u>
Net cash provided by operating activities	<u>(119,178)</u>	<u>183,611</u>
Cash flows from investing activities:		
Interest from investments	<u>1,754</u>	<u>542</u>
Net cash provided by investing activities	<u>1,754</u>	<u>542</u>
(Decrease) / increase in cash and cash equivalents in the year	(117,424)	184,153
Cash and cash equivalents at the beginning of the year	<u>371,499</u>	<u>187,346</u>
Cash and cash equivalents at the end of the year	<u><u>254,075</u></u>	<u><u>371,499</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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).

Sumatran Orangutan Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The charity holds unrestricted net current assets of £211,157 and a cash balance of £254,075. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

e) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

For Google AdWords, the charity measures the value of the gift at 50% of the market value provided by Google. Where the market value is given in foreign currency, this is translated in line with the charity's foreign exchange policy (note 1 (o)).

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities.

Our policy is to allocate these costs evenly between cost of raising funds, expenditure on charitable activities (projects and grants) and expenditure on charitable activities (advocacy and communications).

i) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional.

j) 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.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

l) Creditors

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.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations and legacies	638,379	334,470	972,849
Other trading activities	-	23,851	23,851
Investments	-	542	542
Total income	638,379	358,863	997,242
Expenditure on:			
Raising funds	-	141,382	141,382
Charitable activities:			
<i>Projects and grants</i>	636,761	6,733	643,494
<i>Advocacy and campaigns</i>	101	130,596	130,697
Total expenditure	636,862	278,711	915,573
Net income / (expenditure)	1,517	80,152	81,669
Transfers between funds	16,587	(16,587)	-
Net movement between funds	18,104	63,565	81,669

3. Income from donations and legacies

	Restricted £	Unrestricted £	2024 Total £
Grants	125,826	30,287	156,113
Corporate donations	117,649	59,628	177,277
Donations from individuals	21,392	253,998	275,390
Legacies	35,000	1,384	36,384
Gifts in kind*	-	55,132	55,132
	299,867	400,429	700,296

Prior period comparative:

	Restricted £	Unrestricted £	2023 Total £
Grants	83,065	19,500	102,565
Corporate donations	518,252	24,623	542,875
Donations from individuals	37,062	252,254	289,316
Gifts in kind*	-	38,093	38,093
	638,379	334,470	972,849

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

3. Income from donations and legacies (continued)

*Gifts in kind relate to the following services provided free of charge:

	2024 £	2023 £
Google AdWords	33,012	37,973
Marketing consultancy	22,000	-
Other services	120	120
	<u>55,132</u>	<u>38,093</u>
Gifts in kind	<u>55,132</u>	<u>38,093</u>

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Services income		133,061	133,061
Total income from charitable activities	<u>-</u>	<u>133,061</u>	<u>133,061</u>

There was no charitable activities income in the prior year.

5. Income from other trading activities

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Licensing of logo	-	1,000	1,000	22,040
Merchandise sales	-	3,615	3,615	1,811
	<u>-</u>	<u>4,615</u>	<u>4,615</u>	<u>23,851</u>

All income from other trading activities was unrestricted in the prior year.

6. Government grants

The charity receives government grants, defined as funding from the Department for Environment, Food & Rural Affairs, to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £42,965 (2023: £Nil). There are no unfulfilled conditions or contingencies attaching to this grant in 2024.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

7. Total expenditure

	Raising funds £	Charitable activities <i>Projects and grants</i> £	<i>Advocacy and communications</i> £	Support and governance costs £	2024 Total £
Staff costs (note 9)	117,307	123,150	53,194	15,455	309,106
Grants payable (note 13)	-	246,026	-	-	246,026
Programme support	-	122,823	-	-	122,823
Travel and subsistence	-	-	14,630	-	14,630
Training and recruitment	-	-	2,151	1,756	3,907
Office expenses	-	-	-	17,533	17,533
General expenses	17,885	-	1,001	2,284	21,170
Marketing	-	-	39,454	-	39,454
Communications	-	-	5,350	-	5,350
Insurance	-	-	-	2,406	2,406
Accountancy	-	-	-	12,350	12,350
Consultancy	-	-	37,711	-	37,711
Sub-total	135,192	491,999	153,491	51,784	832,466
Allocation of support and governance costs	17,261	17,261	17,262	(51,784)	-
Total expenditure	152,453	509,260	170,753	-	832,466

Total governance costs were £12,350 (2023: £12,110).

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

7. Total expenditure (continued) Prior year comparative

	Raising funds £	Charitable activities <i>Projects and grants</i> £	<i>Advocacy and communications</i> £	Support and governance costs £	2023 Total £
Staff costs (note 9)	53,493	94,082	41,164	9,934	198,673
Grants payable (note 13)	-	455,437	-	-	455,437
Programme support	-	78,748	-	-	78,748
Travel and subsistence	-	-	3,633	-	3,633
Training and recruitment	-	-	2,104	3,279	5,383
Office expenses	-	-	-	18,197	18,197
General expenses	15,160	-	1,153	1,017	17,330
Marketing*	-	-	41,093	-	41,093
Communications	-	-	14,431	-	14,431
Insurance	-	-	-	1,144	1,144
Accountancy	-	-	-	12,110	12,110
Consultancy	57,502	-	11,892	-	69,394
Sub-total	126,155	628,267	115,470	45,681	915,573
Allocation of support and governance costs	15,227	15,227	15,227	(45,681)	-
Total expenditure	141,382	643,494	130,697	-	915,573

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

8. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	747	Nil
Independent examiners' remuneration:		
▪ Independent examination (excluding VAT)	2,300	2,150
▪ Other services (excluding VAT)	<u>10,050</u>	<u>7,942</u>

Trustee expenses of £747 relate to 1 trustee for travel and subsistence.

9. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	279,222	181,502
Social security costs	18,465	9,578
Pension costs	<u>11,419</u>	<u>7,593</u>
	<u>309,106</u>	<u>198,673</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel were £55,324 (2023: £53,165).

	2024	2023
Average head count	<u>7.2</u>	<u>5.0</u>
Average full time equivalent	<u>6.5</u>	<u>4.2</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

11. Debtors

	2024 £	2023 £
Trade debtors	94,240	-
Accrued income	11,259	4,586
Prepayments	1,742	516
Other debtors	2,000	2,000
	<u>109,241</u>	<u>7,102</u>

12. Creditors: amounts due within 1 year

	2024 £	2023 £
Trade creditors	5,959	2,093
Accruals	17,766	10,610
Grant commitments (note 14)	59,148	101,490
VAT creditors	12,756	-
Other taxation and social security	-	4,481
	<u>95,629</u>	<u>118,674</u>

13. Grants payable

	2024 £	2023 £
Grants payable to institutions:		
Yayasan Tangguh Hutan Khatulistiwa	191,138	309,261
Yayasan Orangutan Sumatera Lestari	54,888	138,073
Healthy Planet Indonesia	-	7,022
Nature for Change	-	1,081
	<u>246,026</u>	<u>455,437</u>

Grants payable to institutions were used to deliver programmes which support our charitable objects.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

14. Grant commitments

	2024 £	2023 £
Grant commitments brought forward	101,490	-
Grants committed during the period	246,026	455,437
Grants paid during the period	(288,368)	(353,947)
Grant commitments carried forward	<u>59,148</u>	<u>101,490</u>

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	56,530	306,786	363,316
Current liabilities	-	(95,629)	(95,629)
Net assets at 31 March 2024	<u>56,530</u>	<u>211,157</u>	<u>267,687</u>

Prior year comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	140,630	237,971	378,601
Current liabilities	(101,490)	(17,184)	(118,674)
Net assets at 31 March 2023	<u>39,140</u>	<u>220,787</u>	<u>259,927</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Batang Toru	-	45,006	(45,006)	-	-
CARE	14,420	5,000	(4,365)	25	15,080
Darwin Capability & Capacity	-	42,965	(42,965)	-	-
Forest Monitoring	-	15,000	(19,296)	4,296	-
Guides COVID-19 Appeal	24	-	-	(24)	-
HOCRU	-	4,001	-	-	4,001
Legal & Policy	-	1,042	(1,192)	150	-
Lucy Wisdom Fund	-	57,313	(27,097)	-	30,216
Rewilding	-	67,020	(62,857)	-	4,163
Splash & Burn	3,185	-	(115)	-	3,070
West Toba	21,511	62,520	(84,031)	-	-
Total restricted funds	39,140	299,867	(286,924)	4,447	56,530
Unrestricted funds					
General funds	220,787	540,359	(545,542)	(4,447)	211,157
Total unrestricted funds	220,787	540,359	(545,542)	(4,447)	211,157
Total funds	259,927	840,226	(832,466)	-	267,687

Purposes of restricted funds

Batang Toru

Protection efforts for the world's rarest great ape species, the Tapanuli orangutan, and their habitat in the Batang Toru ecosystem.

Community Agroforestry, Restoration and Education (CARE)

The Community Agroforestry, Restoration and Education (CARE) programme supports the durable rewilding and protection of orangutan habitat through supporting forest-edge communities to become conservation ambassadors and develop sustainable livelihoods which depend on, and contribute to, the protection of the rainforest ecosystem.

Darwin Capability & Capacity

A two-year project under the UK government's Darwin Initiative to enhance the strategic approach, technical skills and organisational capacities amongst frontline conservation organisations in Northern Sumatra to support impactful orangutan conservation programmes.

Forest Monitoring

Data collection, analysis and innovative research to support strategically targeted conservation planning and responsive programme delivery.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds (continued)

Purposes of restricted funds (continued)

Guides COVID-19 Appeal

An appeal to provide support for forest guides and their families who lost their livelihoods due to the COVID-19 pandemic.

Human-Orangutan Conflict Response Unit (HOCRU)

Support for the HOCRU programme in Sumatra which rescues orangutans from conflict situations and the illegal pet trade, and provides education and training to local communities affected by human wildlife conflict.

Legal and policy

Supporting wildlife and forest crime patrols and investigations, and policy analysis to support effective conservation initiatives.

Lucy Wisdom Fund

A fund set up in memory of SOS founder Lucy Wisdom for educational projects, and to secure land for conservation in Sumatra.

Orangutan Surveys

Funding orangutan distribution and population surveys, and habitat suitability surveys in orangutan landscapes.

Rewilding & Regenerative Oil Palm

Support for a range of interventions to enhance, rehabilitate and re-establish orangutan habitat.

Splash & Burn

Curated by renowned artist, Ernest Zacharevic, the Splash & Burn campaign is an innovative platform using art to raise global consciousness about Sumatra's incredible forests, iconic wildlife and forest dependent communities.

West Toba

Support for frontline community-centred programmes to enhance the viability of wild populations of Sumatran orangutans in the West Toba landscape, by securing and recovering forest connectivity.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds (continued)

Prior year comparative

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
The Lucy Wisdom Fund	-	21,345	(21,370)	25	-
Rewilding	5,974	68,689	(74,873)	210	-
Legal and Policy	72	748	(822)	2	-
HOCRU	523	13,847	(16,652)	2,282	-
Splash and Burn	3,286	-	(101)	-	3,185
CARE	10,076	18,627	(14,283)	-	14,420
Guides COVID-19 Appeal	1,105	-	(1,081)	-	24
Batang Toru	-	40,938	(54,905)	13,967	-
Orangutan Surveys	-	33,600	(33,701)	101	-
West Toba	-	440,585	(419,074)	-	21,511
Total restricted funds	21,036	638,379	(636,862)	16,587	39,140
Unrestricted funds					
General funds	157,222	358,863	(278,711)	(16,587)	220,787
Total unrestricted funds	157,222	358,863	(278,711)	(16,587)	220,787
Total funds	178,258	997,242	(915,573)	-	259,927

17. Related party transactions

The parents of S Constantine, a trustee, are shareholders in Lush Ltd and have a substantial interest in the company. During the year Sumatran Orangutan Society received donations of £2,503 (2023: £390,585) from Lush Ltd and its subsidiaries. At the year end no monies were owed to the charity by Lush Ltd (2023: £Nil).

Accounts

Charity no. 1158711

Sumatran Orangutan Society
Report and Unaudited Financial
Statements
31 March 2023

Sumatran Orangutan Society

Reference and administrative details

For the year ended 31 March 2023

Charity number	1158711	
Registered office and operational address	6 Lombard Street Abingdon Oxfordshire OX14 5BJ	
Trustees	The trustees who served during the year and up to the date of this report were as follows: Ed Matthew (Chair) Katie Arber Simon Constantine Lauren Curtis Stephen Griffin Janet Howard Moray McLeish Gary Mitchell Jacqueline Richardson Peter Stimpson Steven Trent Fiona Wheatley	
		appointed 11 November 2022
		appointed 21 November 2022
		appointed 16 November 2022
		appointed 11 November 2022
		resigned 10 December 2022
		resigned 25 April 2022
Director	Helen Buckland	
Bankers	The Co-Operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Clifford Chance LLP 10 Upper Bank Street Canary Wharf London E14 5JJ	
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

At SOS, our mission is to protect orangutans, their forests, and their future. We work with local partners in orangutan landscapes towards our vision of wild orangutans thriving in resilient forests. We support the long-term conservation of globally important rainforest habitat through progressive, community-based conservation programmes, which address and overcome local pressures on orangutan habitat by engaging forest-edge communities in grassroots conservation action.

Fewer than 14,000 Sumatran orangutans and 800 Tapanuli orangutans now remain in the wild. Both species are classified as Critically Endangered. On Sumatra, orangutans face a range of challenges primarily involving the loss and fragmentation of their habitat. These threats must be addressed with innovative and locally-sensitive approaches to turn the tide and give wild orangutans the opportunity to thrive.

This year we embarked upon the delivery of our new strategy to 2030, the SOS Conservation Greenprint, which was the culmination of an intensive and detailed analysis of conservation impacts, challenges and opportunities in orangutan landscapes in Sumatra. The Conservation Greenprint is a groundbreaking road map for orangutan conservation with communities, partnerships and science at its core.

Our strategy is underpinned by a recognition that threats to global biodiversity are driven by systems which reward unsustainable activities that damage nature, over sustainable ones that protect it. We need to find new systems – not only for governments and industry, but for the people who live around, alongside and within critical ecosystems. At SOS, our conservation strategy focuses on finding local solutions to these global challenges. And in Sumatra we're setting out to demonstrate what those new systems could look like, through programmes which build resilience – for orangutan populations, for their fragile forest ecosystems, for the people around them, and for the global climate.

Reconciling conservation and development is not quick or easy. But we know that balancing the aspirations of Sumatra's people with the protection of its natural resources is not just possible, it is essential to secure the wellbeing of both people and orangutans. We can achieve this through actions that are localised, specific and essentially small scale, designing unique toolkits to fit the needs of each community, and supporting them to pursue secure, forest-friendly livelihoods. Working in this way is fundamental to long-term, large-scale conservation success.

Working alongside our frontline partners, local authorities and forest-edge communities, by 2030 we aim to:

- PROTECT: Contribute to the protection of 1.8 million hectares of orangutan habitat;
- CONNECT: Prioritise the long-term connection of vital orangutan landscapes; and
- REWILD: Enable the rewilding of 10,000 hectares of critical land so orangutans, and so many other species, have space to flourish.

Across our core goals to Protect, Connect and Rewild orangutan landscapes, we have four strategic branches which guide our work:

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

Firstly, we strive to understand and respond to the Root Causes of conservation challenges. We use cutting edge science, including remote sensing and socio-economic data, to understand where forests need protection and why they need protection, so we can plan effectively and respond rapidly.

Secondly, we plant the Seeds of Sustainable Development in orangutan landscapes by enabling and supporting local communities to pursue development without biodiversity loss.

Next, we give orangutans Space to Flourish, working to secure and expand their habitat, and engaging all stakeholders, from communities to the private sector and government, to secure the future of forest landscapes.

And, crucially, we support the Evolution of Conservation itself. Acting as an enabler, facilitator and connector, we provide conservation allies and our frontline partners with the tools to deliver game-changing programmes.

SOS works at a landscape scale but on a local level. Our high-level strategy is underpinned by practical measures, implemented through our local partners, that make a real difference to forests, people and orangutans on the ground. We develop and fund effective conservation programmes and partnerships, supporting immediate boots-on-the-ground protection, building the capacity of our partner organisations, and setting the wheels in motion for long-term conservation solutions.

Our activities are tailored to the conditions in each location, and range from forest monitoring (both by satellites and through frontline patrols), to forest-friendly farming and other livelihoods, supporting communities to develop integrated development and forest management plans, community-led ecosystem recovery and undertaking targeted research to support effective decision-making.

We have identified two priority landscapes where we have begun this year to bring the Greenprint off the page and into the field.

The West Toba landscape contains three orangutan populations, which together number around 724 individuals, and covers almost 120,000 hectares of critical orangutan habitat to the southwest of the Leuser Ecosystem. Our primary focus over the last year has been to support frontline conservation partners to work with four communities to secure connectivity across the landscape, via the Lae Ordi forest corridor. At its weakest point, the Lae Ordi corridor is just 800m wide and is in a highly contested landscape targeted by local smallholder farmers for clearance for oil palm and other agriculture.

The second priority landscape is the Batang Toru ecosystem – the final stronghold for the remaining Tapanuli orangutans. The rainforests of Batang Toru are a global biodiversity hotspot, and the only landscape in the world where the most critically endangered great ape on the planet, the Tapanuli orangutan, is found. With fewer than 800 individuals remaining in the wild, they make the protection of this landscape a global conservation priority. The Batang Toru rainforests host many other rare and threatened species, including the Sumatran tiger, Malayan tapir, Sunda pangolin and helmeted hornbill. Orangutans need large areas of connected habitat to find sufficient food throughout the year to sustain a population large enough to maintain genetic diversity. However, the Batang Toru landscape is becoming increasingly fragmented, increasing pressure on the Tapanuli orangutan and many critically endangered or vulnerable species.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023



Achievements and performance

There has been a great deal of momentum this year, underpinned by meaningful and impactful partnerships with our frontline NGO partners and forest-edge communities in key orangutan landscapes in Sumatra.

Our highlights over the year are outlined below against each of the four branches of our strategy:

1. **Root Causes:** *Understanding the specific drivers and patterns of threats to orangutans so we can plan effectively and respond rapidly to critical situations*

We take an ‘eyes in the sky, boots on the ground’ approach to building our understanding of where we need to work, and what approaches we need in our conservation toolbox. We have undertaken a forensically detailed landscape analysis, incorporating ecological, socio-economic, land use and political data in villages adjacent to and overlapping with orangutan habitat throughout northern Sumatra.

This analysis enables us to pinpoint the areas at greatest threat of habitat loss and fragmentation, and crucially, to identify the villages and communities which are key to the security and resilience of these vital forests, enabling us to invest in locations and strategies which have the greatest potential for unlocking conservation impact. From using remote sensing, GIS and drones to working closely with key communities in West Toba, through our frontline partners, to map customary land claims and to document forest loss and its causes, we have continued to build an incredibly detailed understanding of the complex dynamics and dependencies that impact forests and land use in orangutan landscapes.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

This analysis has also been supported this year through a partnership with the Durrell Institute of Conservation and Ecology at the University of Kent to model and map deforestation risk across orangutan landscapes in Sumatra. Using an innovative analytical tool to predict deforestation risk, the research team were able to identify projected forest loss to 2045. This data has supported decisions about priority sites for conservation attention, confirming the strategic importance of our target villages, and identifying the key drivers of forest loss and land use change in these areas, allowing us to adapt our strategies in the field.

This year we have also begun the development of an online platform that will allow SOS and partners on the ground to analyse and upload data in real time, and respond rapidly in hotspots of deforestation.

Anthropological and ethnographic research has continued throughout the year in key villages, with frontline experts collecting a broad range of data to understand land tenure, customary claims, clan systems, elite capture, agricultural systems, and many more aspects. This data is used continuously to develop and adapt locally-tailored and durable strategies to support these communities to benefit from the protection of natural resources.

This year we have also supported orangutan population and habitat surveys in West Toba and Batang Toru, which are ongoing. The results of these will bolster insight into how orangutans are using these landscapes, and will also be fed into local planning processes to support long-term protection.



Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

2. *Seeds of Sustainable Development: Enabling and supporting local communities to pursue development without biodiversity loss*

Supporting a thriving future for orangutans is about working with people. Our approach focuses on fostering human and non-human co-existence, through genuine participation and involvement of local communities in the design and delivery of conservation actions. We have embedded environmental anthropology throughout our programmes. Creating enabling conditions in which local communities can benefit from conservation is the most reliable – and perhaps the only realistic – approach to protecting orangutans in the wild. We thank our generous donors who recognise the rights and interests of the people who live alongside orangutans and their forest homes.

Our programmes support the restoration of local forest management rights, incorporating rainforest protection in local development plans, and support communities to pursue development without biodiversity loss through secure, forest-friendly livelihoods – enabling people living alongside orangutans to capture the value of intact forests, and reducing deforestation and poverty in tandem.

Orangutan Friendly Livelihoods

This strand of work involves supporting the development of forest-friendly, regenerative livelihoods – providing training and tools to equip communities with the skills and knowledge to benefit from, rather than exploit, the forests; improve productivity and profitability from their land; and remove the need for further forest clearance, for the long term.

Working with our frontline partners Yayasan Orangutan Sumatera Lestari (YOSL) and TaHuKah, we have supported the establishment of permaculture demonstration plots in two key villages in West Toba, with over 40 households actively participating in permaculture activities. This has resulted in the formation of two farmers' cooperatives, led by women who have adopted permaculture practices on their own land. The first harvest has already taken place, bringing in additional income for local families.

Another partner organisation, Nature for Change, runs the Forest Friendly Livelihoods project which grew out of our Covid-19 appeal to support forest guides who lost their livelihoods due to the pandemic. This project provides an income to families by paying people to cultivate seedlings in household tree nurseries, transporting, planting and maintaining seedlings, and making biodegradable eco poly-bags from banana trunk fibres. Forest-adjacent communities are our conservation allies, and this project enables them to improve their own livelihoods and diversify the local economy, whilst also playing an active role in safeguarding the forests. When this project was initially established in 2020, it enabled us to help to avert immediate pressures and risks on wildlife and forests due to the loss of ecotourism-based livelihoods during the Covid-19 pandemic. Since then it has evolved into a longer-term, community-centred forest protection programme in these key villages which reinforces, and goes beyond, ecotourism, supporting a more resilient local economy, greater biodiversity, and reduced poaching and forest loss.

Conservation commitments

In Batang Toru, our frontline partner Healthy Planet Indonesia (HePI) has supported communities to establish agroforestry and organic farming systems, in order to relieve pressure on forests from smallholder agriculture, as well as improving access to health and dental care as an incentive for their active involvement in forest protection and restoration efforts.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

Now in its fifth academic year, the Leuser Nature School is going from strength to strength. The school was established on the border of the Gunung Leuser National Park, providing free secondary education in exchange for pupils' families' active support for forest protection and restoration efforts. Pupil numbers are increasing and students are doing well in classes, from maths and science to tree planting and permaculture. One of the school's mottos is "One student, one tree," which means each student has to plant one tree near the beginning of their time at the school and remain responsible for the tree during the rest of their time there. The school's senior pupils teach the younger classes how to plant the trees, covering everything from preparing seedlings to planting them out and maintaining them as they grow. The pupils also monitor and measure the growth of their trees on a monthly basis, and learn how to analyse the data. As the school is based at a restoration site, they are also exposed to real world examples of why this process is so important in helping areas of land become thriving ecosystems once more. Our hope is that we are contributing to inspiring conservation leaders of the future.



Resolving conflict

Human-orangutan conflict, fuelled by agricultural expansion, is a persistent problem in Sumatra. As more vital orangutan habitat is lost, orangutans are pushed into farmlands in search of food. Their crop-raiding is considered a threat to profits and livelihoods, so they may be captured, injured, or killed. In 2010, SOS and our partners Yayasan Orangutan Sumatera Lestari (YOSL) established a programme to tackle the problem: the Human Orangutan Conflict Response Unit (HOCRU).

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

It has been another busy year for the programme, with all three teams, covering North Sumatra, Batang Toru and Aceh, continuing their vital work. They have rescued 35 orangutans this year, almost twice as many as the previous year, as well as assisting government authorities in the rescue of other species including 3 sun bears, 3 siamangs, an agile gibbon, a Sumatran elephant and 2 Sumatran tigers. Some of the orangutans were able to be translocated and released immediately into safe forests, while others were confiscated from the illegal pet trade to be rehabilitated before their eventual release.

Thanks to the generous support of our donors, we were able to donate a new four-wheel-drive truck to the Batang Toru HOCRU team this year, enabling them to safely and reliably respond to reports of Tapanuli orangutans in need, and transport them to release sites.

To date, more than 270 orangutans have been given a second chance at life in the wild thanks to this project. As well as evacuating orangutans from conflict situations and confiscating others from the illegal pet trade, they also conduct consistent monitoring and community outreach to ensure a long-term impact on reducing the incidence of negative interactions between people and wildlife.

3. **Space to Flourish:** *Engaging all stakeholders to secure the future of forest landscapes*

Community custodianship

Reduction in forest cover and the fragmentation of orangutan habitat are the main threats to the long-term survival of orangutans in Sumatra – and an especially urgent threat in West Toba. As well as being home to orangutans, West Toba is also the home of many traditional forest-edge communities. We are committed to long-term and meaningful engagement with these communities, who hold the key to establishing a secure future for orangutans and their forests, and this year SOS has directed substantial financial and technical support to enable significant progress with the integrated conservation and development programme in this landscape. Flexible funding is key in such complex and dynamic contexts, enabling us to respond to new challenges and adapt our programmes to capitalise on new opportunities.

As a first step in our engagement on the ground, we are working, through our frontline partner TaHuKah, to build connectivity between the Sikulaping Protection Forest and the Siranggas Wildlife Reserve, by establishing a corridor of approximately 15 km², named the Lae Ordi Corridor after the river that runs through the valley. With an estimated population of 80 orangutans in Siranggas Wildlife Reserve, and 259 individuals in Sibongkaras Protection Forest, the corridor is of vital importance for the future of orangutans in this landscape, as neither population would be viable if separated.

This year TaHuKah has successfully secured the support of four key villages whose boundaries overlap with the corridor. We have worked closely with our partners on the ground to engage with local people living close to the forest edges, to build a deep understanding of the challenges facing these communities, forests and wildlife, and how we can work together to develop forest-friendly livelihoods and protect this vital orangutan habitat. We are now in the process of supporting the development of a landscape management plan in collaboration with communities, local NGO partners, and government stakeholders – with such cross-cutting commitments giving the best chance for sustainable forest protection.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

We are also building ecosystem resilience in the southwest of the corridor by supporting local communities to access government schemes (called social forestry) which encourage orangutan friendly development. This year we supported a knowledge exchange visit for key community leaders from West Toba to travel to a successful social forestry site in southern Sumatra, to deepen their understanding of the scheme and its potential benefits, including financial benefits, and the establishment of community institutions to facilitate its successful adoption.

Activities this year have included community-led forest patrols covering 1,250km, biodiversity surveys and forest connectivity assessments, exploration of non-timber forest products and mapping of customary land tenure in the corridor. There is widespread support to secure forest management rights for the local communities through Indonesia's social forestry scheme, and to develop forest-friendly livelihood opportunities in the villages, including permaculture and agroforestry to support forest protection.

Ecosystem recovery

Since 2008, we have been supporting our frontline partners' work with local communities to rewild and protect orangutan habitat throughout northern Sumatra. More than 2.5 million trees have been planted to date on over 2,600 hectares of degraded land which have been reclaimed for nature, and are now thriving young forests. Wildlife is starting to return to these areas, including orangutans, elephants, tigers and sun bears. These animals, in turn, are helping the restoration process by 'planting' seeds in their dung – we think of them as 'gardeners of the forest'.

This year our donors supported the Yayasan Orangutan Sumatera Lestari (YOSL) teams to plant over 67,000 seedlings at two restoration sites. Each of these trees represents hours of work in community relationship-building, biodiversity surveys and tree maintenance – all vital elements in making the restoration sites work for people as well as biodiversity. YOSL's restoration sites include an ex-oil palm plantation on the edge of the Gunung Leuser National Park – Selamanya Hutan (Forever Forest) was reclaimed following a very successful appeal led by SOS in 2019 to secure the land for conservation. The land is now undergoing the process of rewilding, turning what was once a wildlife conflict hotspot into a haven for orangutans, elephants, and tigers, and a secure buffer zone to protect the primary forests of the Leuser Ecosystem.

This year we also continued to support restoration efforts in the Singkil Swamps Wildlife Reserve, an area of vital importance both locally and internationally. Singkil is home to irreplaceable breeding populations of Sumatran orangutans and other critically endangered species, and hundreds of thousands of people rely on the area's natural resources and ecosystem functions as well. Outside Sumatra, Singkil also matters to all of us because its deep, carbon-rich peatlands are vital as natural carbon sinks. If drained, these would release dangerous levels of greenhouse gases into the atmosphere. Significant degradation from oil palm plantations and road development threatens the integrity of the ecosystem and the security of the orangutans, exacerbated by smallholder encroachments and human-wildlife conflict. YOSL has undertaken canal-blocking to re-wet the land and rehabilitate the hydrological function of the swamp, as well as conducting ongoing biodiversity monitoring and drone surveys, and planting trees to protect and restore an additional 50 hectares at Singkil this year. Wild orangutans were spotted in several of the restoration sites – a wonderful indicator that these programmes are contributing to rewilding land for orangutans, and giving the species more space to flourish.



4. ***Evolving Conservation:*** *Forming positive partnerships to share our skills and empower conservation allies*

Our partnerships and alliances are crucial to the way we work, none more so than the locally-based and community-connected organisations we team up with on the ground. These organisations, with their deep insight and commitment, are key to our ability to deliver our Conservation Greenprint strategy. We pride ourselves in maintaining strong and diverse collaborations with innovative and visionary civil society groups, advising on and funding their vital projects to help build their capacity to create long-term conservation solutions. From small, community-embedded projects to regional organisations with multiple local programmes, we are pleased to mobilise the funds we raise via our dedicated and effective partnerships.

This year we supported the formation of a new NGO, named Tangguh Hutan Khatulistiwa (TaHuKah – which translates as Resilient Equatorial Forests). TaHuKah was formed with the mission to focus specifically on delivering conservation programmes using anthropological engagement to support integrated human development and ecological conservation. TaHuKah is our primary delivery partner in West Toba and Batang Toru, and is already making excellent progress with building strategic and collaborative relationships with national, district and village government stakeholders.

We facilitated two collaborative landscape planning workshops this year with several frontline partners, focusing on our priority landscapes of West Toba and Batang Toru. Both workshops involved identifying key threats and opportunities for interventions, and led to the development of shared strategies and workplans.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

Financial review

We have been able to achieve a huge amount to drive our mission forward this year – thanks to all of our wonderful supporters and our exceptional frontline partners.

We thank everyone who has supported SOS during the year. None of this work would be possible without our supporters around the world – individuals, companies, foundations and organisations that share our vision of Sumatran and Tapanuli orangutans thriving in the wild. Special thanks to Lush, our biggest donor this year and a long-standing partner, with an incredibly significant contribution of over £390,000, and to Edrington Giving More, which donated £100,000 during this third year of our partnership. The Big Give has been a key source of valuable support for over ten years, and this year our Christmas Challenge appeal was the most successful ever, raising over £80,000, and we were delighted to participate in the Green Match Fund appeal, raising almost £15,000 – thank you to the Reed Foundation and all of our supporters who provided matched funding and donated to the appeals. We continue to work to grow our foundation of annual support, and we wish to thank our more than 400 monthly donors, our 'Orangutan Guardians', whose regular gifts enable us to develop sustainable, long-term plans to support the protection of orangutans, their forests and their future, as well as enabling us to respond swiftly to any urgent needs in the field.

We wish to thank the following partners who supported SOS this year:

Adva Partners; Albarine; AZA Orangutan Species Survival Plan; Beautiful Cups; Berni Trust; Bidu Bidu Books; Bill and Kris Bailey; BookWhen; Chococo; David Jay; Edrington; ERM Foundation; Ernest Kleinwort Charitable Trust; Suzi Eszterhas; Cecile Girardin; Global Giving; Infinity Wholefoods; Jean Sainsbury Animal Welfare Trust; Paul Jennings & Jeanette Dunn Charitable Trust; Kiln Family Trust; Komodo; Little Soap Company; Lush; Zac Mills; Moose Drinks; Reed Foundation; Rhododendron Trust; Sawpod; Size of Wales; WF Southall Trust; Tamga; Tommy and Lottie; Toronto Zoo; Whole Earth; Work for Good; Ernest Zacharevic; ZooFari Parks.

Income was £997,242. This represents a 72% increase from 2021-22 (£579,436) which is a very positive position given the ongoing challenges of global financial turbulence. Donations from individuals have increased by 5% this year to £289,316 (2021-22: £275,718), and Grant income increased by 13% relative to the previous year to £102,565 (2021-22: £90,626). Income from corporate partnerships showed very healthy 351% growth this year, to £542,875 (2021-22: £120,336).

There was a substantial uplift in expenditure on projects and grants this year (78% increase to £643,494), representing an almost 300% increase over the last two years (2020-21: £162,091). We are delighted to be investing in excellent programmes and partnerships that are working towards the goals of our Conservation Greenprint. Expenditure on advocacy and communications grew by 32% this year to £130,697, and fundraising expenditure increased by 22% this year to £141,382 (2021-22: £115,841), following planned investment in fundraising capacity. This additional investment of £25,541 supported an increase in income of £417,806 - representing extremely strong return on investment, and enabling the charity to grow to meet the ambitious plans laid out in our new strategy.

The charity's reserves stand at £259,927 and our unrestricted general funds stand at £220,787. This is above the target of £190,289, or six months' operating reserves. Additional unrestricted funds brought forward will be allocated to projects which enhance the charity's impact, at the trustees' discretion, in the year ahead.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

Financial position

Regular detailed reviews of the unrestricted and restricted cash available are undertaken to ensure the charity has sufficient funds to meet liabilities as they fall due. The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. The charity holds reserves of 6 months' operating costs, and the charity's key funders have confirmed their financial commitments for the year ahead. The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Future plans

Over the last 20 years, SOS and our partners have supported over 10,000 people in forest-edge communities to rewild 2,500 hectares of degraded rainforest and to protect thousands more hectares of standing rainforest. As we look to the future, our new strategy to 2030, our Conservation Greenprint, sets out our ambitious plans to help orangutan populations to truly thrive in safe, well-connected and resilient forests. By 2030, through our network of partners and further engagement of forest-edge communities, we seek to help protect 1.8 million hectares of intact forest, rewild 10,000 hectares of degraded forest and connect key orangutan landscapes for the long-term.

In order to achieve this, we will continue to build ever-stronger partnerships with organisations in Sumatra and around the world, working together to amplify our efforts to ensure a future for orangutans and their precious forests. This will take innovation, determination, and long-term investment.

At the heart of our approach will continue to be a steadfast commitment to supporting Sumatra's forest-edge communities – the custodians of their natural environment and wildlife. To strategically design and deliver integrated and collaborative conservation and development plans in orangutan landscapes requires truly meaningful engagement with communities to foster a deep understanding of their situation, their culture and their relationship with land and biodiversity. Anthropological approaches will continue to form the foundation of our programmes as they evolve and adapt to these dynamic landscapes.

Whilst we have spent many years as a small but impactful charity, we know that achieving the transformational goals laid out in our Conservation Greenprint means growing our organisation at every level. Our plan is ambitious but exciting, and with this inspiring strategy behind us we relish the prospect of moving into our next phase.

We are in a period of investment as a charity, to ensure we have the expertise we need to raise the vital funding to deliver the strategic and technical support on the ground in Sumatra, as set out in our Conservation Greenprint Strategy. We will rally the resources needed by investing in fundraising to expand and diversify our income streams to in turn grow our capacities to deliver game-changing conservation impact; and we will explore innovative conservation financing opportunities which recognise the value of nature-based solutions to the dual climate and biodiversity crises.

We will continue and deepen our close and consistent engagement with field partners and activities whilst upscaling our programmes, maintaining the quality of our project assessment, development and monitoring whilst extending the reach of our work. We will use our experience to focus our energies on the actions that really work, and to develop new conservation models that can solve the stubborn challenges we still face.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

Enhancing the flow of communications from the field to our partners, donors and supporters will be essential to underpin our fundraising, outreach and policy work.

Whilst this growth is very exciting, we will ensure that it does not change our fundamental way of working – to be personal, to achieve more with less, and to maintain focus on making a difference on the ground to orangutans and the lives of the people who live alongside them.

The challenge ahead is significant, but at SOS we consider ourselves conservation optimists. And with our Conservation Greenprint, we have a way to turn that optimism into a conservation success story. We are working with fantastic partners, we have proven strategies to scale up, and we have innovative approaches ready for investment. Our incredible community of partners, funders and supporters hold the key to help SOS scale up our programmes on the ground, our capacity to deliver, and ultimately our impact. Together we can secure a thriving future for orangutans, people and our planet. Thank you for joining us on this ambitious and optimistic journey.

Structure, governance and management

The Charity's original governing document was a trust deed dated 20 October 2000 and SOS was registered as a charity in England and Wales (registered charity number 1085600) on 16 March 2001. In September 2014 the charity completed its registration as a Charitable Incorporated Organisation (registered charity number 1158711). The funds held by the old Trust were transferred to the new CIO in quarter 2 of the 2015-16 financial year, and the old Trust has now been wound up in accordance with the trust deed.

New trustees are recruited on a skills basis to complement the existing expertise of the Board of Trustees. When new trustees are appointed, they are given an introduction to the work of the CIO and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities Act 2011.

During the period day-to-day administration of the charity was delegated to the Director. Some decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees meet at least four times a year. The Trustees do not receive remuneration.

The Trustees have identified and continued to monitor risks which may affect the charity and have taken reasonable steps to mitigate those risks. The Trustees set out on page 1 held office during the whole period of the report except where otherwise stated.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2023

The law applicable to charities in England and Wales requires the trustees are to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 17 June 2023 and signed on their behalf by

Edward Matthew

Ed Matthew, Chair of Trustees

Independent examiner's report

To the trustees of

Sumatran Orangutan Society

I report to the trustees on my examination of the accounts of Sumatran Orangutan Society (the CIO) for the year ended 31 March 2023, which are set out on pages 16 to 32.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

William Guy Blake

Date: 19 June 2023

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Sumatran Orangutan Society

Statement of financial activities

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	638,379	334,470	972,849	575,907
Other trading activities	4	-	23,851	23,851	3,516
Investments		-	542	542	13
Total income		638,379	358,863	997,242	579,436
Expenditure on:					
Raising funds		-	141,382	141,382	115,841
Charitable activities:					
Projects and grants		636,761	6,733	643,494	360,989
Advocacy and communications		101	130,596	130,697	98,807
Total expenditure	6	636,862	278,711	915,573	575,637
Net income		1,517	80,152	81,669	3,799
Transfers between funds		16,587	(16,587)	-	-
Net movement in funds	7	18,104	63,565	81,669	3,799
Reconciliation of funds:					
Total funds brought forward		21,036	157,222	178,258	174,459
Total funds carried forward		39,140	220,787	259,927	178,258

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the accounts.

Sumatran Orangutan Society

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Current assets				
Debtors	10	7,102		6,012
Cash at bank and in hand		<u>371,499</u>		<u>187,346</u>
		378,601		193,358
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(118,674)</u>		<u>(15,100)</u>
Net current assets			<u>259,927</u>	<u>178,258</u>
Net assets	14		<u><u>259,927</u></u>	<u><u>178,258</u></u>
Funds	15			
Restricted funds			39,140	21,036
Unrestricted funds			<u>220,787</u>	<u>157,222</u>
Total charity funds			<u><u>259,927</u></u>	<u><u>178,258</u></u>

Approved by the trustees on 17 June 2023 and signed on their behalf by

Edward Matthew

Ed Matthew, Chair of Trustees

Sumatran Orangutan Society

Statement of cash flows

For the year ended 31 March 2023

	2023 £	2022 £
Net movement in funds	81,669	3,799
Adjustments for:		
Interest from investments	(542)	(13)
Decrease in stock	-	81
Increase in debtors	(1,090)	(2,542)
Decrease in creditors	<u>103,574</u>	<u>3,942</u>
Net cash provided by operating activities	<u>183,611</u>	<u>5,267</u>
Cash flows from investing activities:		
Interest from investments	<u>542</u>	<u>13</u>
Net cash provided by investing activities	<u>542</u>	<u>13</u>
Increase in cash and cash equivalents in the year	184,153	5,280
Cash and cash equivalents at the beginning of the year	<u>187,346</u>	<u>182,066</u>
Cash and cash equivalents at the end of the year	<u><u>371,499</u></u>	<u><u>187,346</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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).

Sumatran Orangutan Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The charity holds unrestricted net current assets of £220,787, and a cash balance of £371,499. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

For Google AdWords, the charity measures the value of the gift at 50% of the market value provided by Google. Where the market value is given in foreign currency, this is translated in line with the charity's foreign exchange policy (note 1 (p)).

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2023	2022
Raising funds	33.4%	33.4%
Charitable activities:		
Projects and grants	33.3%	33.3%
Advocacy and communications	33.3%	33.3%

i) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

j) Stock

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.

k) 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.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

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.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	216,816	359,091	575,907
Other trading activities	-	3,516	3,516
Investments	-	13	13
Total income	216,816	362,620	579,436
Expenditure on:			
Raising funds	-	115,841	115,841
Charitable activities:			
Projects and grants	266,883	94,106	360,989
Advocacy and campaigns	3,801	95,006	98,807
Total expenditure	270,684	304,953	575,637
Net income / (expenditure)	(53,868)	57,667	3,799
Transfers between funds	29,780	(29,780)	-
Net movement between funds	(24,088)	27,887	3,799

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
Grants	83,065	19,500	102,565
Corporate donations	518,252	24,623	542,875
Donations from individuals	37,062	252,254	289,316
Gifts in kind*	-	38,093	38,093
	<u>638,379</u>	<u>334,470</u>	<u>972,849</u>

Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Grants	77,725	12,901	90,626
Corporate donations	82,564	37,772	120,336
Donations from individuals	56,527	219,191	275,718
Community fundraising	-	9,930	9,930
Coronavirus Job Retention Scheme grant	-	33,115	33,115
Gifts in kind*	-	46,182	46,182
	<u>216,816</u>	<u>359,091</u>	<u>575,907</u>

*Gifts in kind relate to the following services provided free of charge:

	2023 £	2022 £
Google AdWords	37,973	39,062
Business consultancy	-	7,000
Other services	<u>120</u>	<u>120</u>
Gifts in kind	<u>38,093</u>	<u>46,182</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

4. Income from other trading activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Licensing of logo	-	22,040	22,040	1,401
Merchandise sales	-	<u>1,811</u>	<u>1,811</u>	<u>2,115</u>
	<u>-</u>	<u>23,851</u>	<u>23,851</u>	<u>3,516</u>

All income from other trading activities was unrestricted in the prior year.

5. Government grants

The CIO received no government grants in the current period or prior period.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure

	Raising funds	Charitable activities <i>Projects and grants</i>	<i>Advocacy and communications</i>	Support and governance costs	2023 Total
	£	£	£	£	£
Staff costs (note 8)	53,493	94,082	41,164	9,934	198,673
Grants payable (note 12)	-	455,437	-	-	455,437
Programme support	-	78,748	-	-	78,748
Travel and subsistence	-	-	3,633	-	3,633
Training and recruitment	-	-	2,104	3,279	5,383
Office expenses	-	-	-	18,197	18,197
General expenses	15,160	-	1,153	1,017	17,330
Marketing*	-	-	41,093	-	41,093
Communications	-	-	14,431	-	14,431
Insurance	-	-	-	1,144	1,144
Accountancy	-	-	-	12,110	12,110
Consultancy	57,502	-	11,892	-	69,394
Sub-total	126,155	628,267	115,470	45,681	915,573
Allocation of support and governance costs	15,227	15,227	15,227	(45,681)	-
Total expenditure	141,382	643,494	130,697	-	915,573

*Marketing costs include Google AdWords gift in kind of £37,973 (2022: £39,062).

Total governance costs were £12,110 (2022: £5,246).

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure (continued)

Prior year comparative

	Raising funds	Charitable activities <i>Projects and grants</i>	<i>Advocacy and communications</i>	Support and governance costs	2022 Total
	£	£	£	£	£
Staff costs (note 8)	32,167	67,154	28,594	4,532	132,447
Grants payable (note 12)	-	234,767	-	-	234,767
Programme support	-	47,745	-	-	47,745
Travel and subsistence	-	-	5,032	-	5,032
Training and recruitment	-	-	450	1,504	1,954
Office expenses	-	1,516	-	15,647	17,163
General expenses	6,583	-	2,661	1,383	10,627
Marketing*	-	-	42,810	-	42,810
Communications	-	-	6,953	-	6,953
Insurance	-	-	-	1,108	1,108
Accountancy	-	-	-	5,246	5,246
Consultancy	67,285	-	2,500	-	69,785
Sub-total	106,035	351,182	89,000	29,420	575,637
Allocation of support and governance costs	9,806	9,807	9,807	(29,420)	-
Total expenditure	115,841	360,989	98,807	-	575,637

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (including VAT)	2,580	2,400
▪ Other services (including VAT)	9,530	2,846
Operating lease payments	-	1,000

8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	181,502	124,952
Social security costs	9,578	2,476
Pension costs	7,593	5,019
	198,673	132,447

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel were £53,165 (2022: £43,179).

	2023 No. FTE's	2022 No. FTE's	2023 No.	2022 No.
Average head count	4.2	3.1	5.0	3.3

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

10. Debtors

	2023 £	2022 £
Accrued income	4,586	4,012
Prepayments	516	-
Other debtors	2,000	2,000
	<u>7,102</u>	<u>6,012</u>

11. Creditors: amounts due within 1 year

	2023 £	2022 £
Trade creditors	2,093	3,160
Accruals	10,610	9,729
Grant commitments (note 13)	101,490	-
Other taxation and social security	4,481	2,211
	<u>118,674</u>	<u>15,100</u>

12. Grants payable

	2023 £	2022 £
Grants payable to institutions:		
Yayasan Tangguh Hutan Khatulistiwa	309,261	-
Yayasan Orangutan Sumatera Lestari	138,073	207,999
Healthy Planet Indonesia	7,022	6,768
Nature for Change	1,081	-
University of Kent - Durrell Institute of Conservation and Ecology	-	20,000
	<u>455,437</u>	<u>234,767</u>

Grants payable to institutions were used to deliver programmes which support our charitable objects.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

13. Grant commitments

	2023	2022
	£	£
Grant commitments brought forward	-	-
Grants committed during the period	455,437	234,767
Grants paid during the period	(353,947)	(234,767)
Grant commitments carried forward	<u>101,490</u>	<u>-</u>

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	140,630	237,971	378,601
Current liabilities	(101,490)	(17,184)	(118,674)
Net assets at 31 March 2023	<u>39,140</u>	<u>220,787</u>	<u>259,927</u>
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	21,036	172,322	193,358
Current liabilities	-	(15,100)	(15,100)
Net assets at 31 March 2022	<u>21,036</u>	<u>157,222</u>	<u>178,258</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
The Lucy Wisdom Fund	-	21,345	(21,370)	25	-
Rewilding	5,974	68,689	(74,873)	210	-
Legal and Policy	72	748	(822)	2	-
HOCRU	523	13,847	(16,652)	2,282	-
Splash and Burn	3,286	-	(101)	-	3,185
CARE	10,076	18,627	(14,283)	-	14,420
Guides COVID-19 Appeal	1,105	-	(1,081)	-	24
Batang Toru	-	40,938	(54,905)	13,967	-
Orangutan Surveys	-	33,600	(33,701)	101	-
West Toba	-	440,585	(419,074)	-	21,511
Total restricted funds	21,036	638,379	(636,862)	16,587	39,140
Unrestricted funds					
General funds	157,222	358,863	(278,711)	(16,587)	220,787
Total unrestricted funds	157,222	358,863	(278,711)	(16,587)	220,787
Total funds	178,258	997,242	(915,573)	-	259,927

Purposes of restricted funds

The Lucy Wisdom fund

A fund set up in memory of SOS founder Lucy Wisdom for educational projects, and to secure land for conservation in Sumatra.

Rewilding

Support for a range of interventions to enhance, rehabilitate and re-establish orangutan habitat.

Legal and policy

Supporting wildlife and forest crime patrols and investigations, and policy analysis to support effective conservation initiatives.

Human-Orangutan Conflict Response Unit (HOCRU)

Support for the HOCRU programme in Sumatra which rescues orangutans from conflict situations and the illegal pet trade, and provides education and training to local communities affected by human wildlife conflict.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Splash and Burn Art Campaign

Curated by renowned artist, Ernest Zacharevic, the Splash & Burn campaign is an innovative platform using art to raise global consciousness about Sumatra's incredible forests, iconic wildlife and forest dependent communities.

Community Agroforestry, Restoration and Education (CARE)

The Community Agroforestry, Restoration and Education (CARE) programme supports the durable rewilding and protection of orangutan habitat through supporting forest-edge communities to become conservation ambassadors and develop sustainable livelihoods which depend on, and contribute to, the protection of the rainforest ecosystem.

Guides COVID-19 Appeal

An appeal to provide support for forest guides and their families who lost their livelihoods due to the COVID-19 pandemic.

Batang Toru

Protection efforts for the world's rarest great ape species, the Tapanuli orangutan, and their habitat in the Batang Toru ecosystem.

Orangutan Surveys

Funding orangutan distribution and population surveys, and habitat suitability surveys in orangutan landscapes.

West Toba

Support for frontline community-centred programmes to enhance the viability of wild populations of Sumatran orangutans in the West Toba landscape, by securing and recovering connectivity between populations that are genetically isolated or vulnerable to functional extinction.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)

Prior year comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
The Lucy Wisdom Fund	333	28,378	(29,322)	611	-
Rewilding	33,581	51,454	(79,061)	-	5,974
Legal and Policy	977	1,722	(2,627)	-	72
HOCRU	501	8,157	(8,135)	-	523
Splash and Burn	3,286	-	-	-	3,286
CARE	4,184	21,912	(16,020)	-	10,076
Conservation Leadership	-	7,500	(7,500)	-	-
Corridors	-	66,154	(74,399)	8,245	-
Guides COVID-19 Appeal	1,105	-	-	-	1,105
Batang Toru	1,157	10,922	(22,191)	10,112	-
Forest Monitoring	-	20,617	(31,429)	10,812	-
Total restricted funds	45,124	216,816	(270,684)	29,780	21,036
Unrestricted funds					
General funds	129,335	362,620	(304,953)	(29,780)	157,222
Total unrestricted funds	129,335	362,620	(304,953)	(29,780)	157,222
Total funds	174,459	579,436	(575,637)	-	178,258

16. Related party transactions

The parents of S Constantine, a trustee, are shareholders in Lush Ltd and have a substantial interest in the company. During the year Sumatran Orangutan Society received donations of £390,585 (2022: £nil) from Lush Ltd and its subsidiaries. At the year end no monies were owed to the charity by Lush Ltd (2022: £Nil).

Accounts

Charity no. 1158711

Sumatran Orangutan Society
Report and Unaudited Financial
Statements
31 March 2022

Sumatran Orangutan Society

Reference and administrative details

For the year ended 31 March 2022

Charity number	1158711		
Registered office and operational address	6 Lombard Street Abingdon Oxfordshire OX14 5BJ		
Trustees	The trustees are who served during the year and up to the date of this report were as follows: Katie Arber Simon Constantine Stephen Griffin Ed Matthew Gary Mitchell Peter Stimpson Steven Trent Fiona Wheatley (Resigned 25 April 2022)		
Director	Helen Buckland		
Bankers	<table><tr><td>The Co-Operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT</td><td>CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ</td></tr></table>	The Co-Operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
The Co-Operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ		
Solicitors	Clifford Chance LLP 10 Upper Bank Street Canary Wharf London E14 5JJ		
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD		

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

At SOS, our mission is to protect orangutans, their forests, and their future. We work with local partners in orangutan landscapes towards our vision of wild orangutans thriving in resilient forests. We support the long-term conservation of globally important rainforest habitat through progressive, community-based conservation programmes, which address and overcome local pressures on orangutan habitat by engaging forest-edge communities in grassroots conservation action.

Fewer than 14,000 Sumatran orangutans and 800 Tapanuli orangutans now remain in the wild. Both species are classified as Critically Endangered, with the Tapanuli orangutan considered the most endangered great ape in the world. On Sumatra, orangutans face a range of threats primarily involving the loss and fragmentation of their habitat. These threats must be addressed with innovative and locally-sensitive approaches to turn the tide and give wild orangutans the opportunity to thrive.

SOS works at a landscape scale but on a local level. Our high-level strategy is underpinned by practical measures, implemented through our local partners, that make a real difference to forests, people and orangutans on the ground. We develop and fund effective conservation programmes and partnerships, supporting immediate boots-on-the-ground protection, building the capacity of our partner organisations, and setting the wheels in motion for long-term conservation solutions.

Following intensive, detailed analysis of orangutan landscapes in Sumatra, and conservation actions with the most potential for wildlife and people, SOS supports local partners to build strong and long-term relationships with communities across northern Sumatra, providing technical expertise and capacity development; offering training, and providing conservation education to inspire and enable forest-edge communities to play critical roles in orangutan conservation.

Our activities are tailored to the conditions in each location, and range from forest monitoring (both by satellites and through frontline patrols), to forest-friendly farming and other livelihoods, supporting communities to develop integrated development and forest management plans, community-led ecosystem recovery and undertaking targeted research to support effective decision-making.

Our mission is driven by three pillars:

- To PROTECT the remaining rainforest, biodiversity and unique ecosystems of northern Sumatra;
- To REWILD degraded rainforest landscapes; and
- To CONNECT fragmented forest areas to enable orangutans and other wildlife to move freely and safely at the scale they need to thrive, not just survive.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022



Achievements and performance

Although the Covid-19 pandemic continued to cause some disruption to projects and plans this year, we have continued to support our exceptional partners on the ground, the conservation champions who are behind the achievements that we share here. Not only have we been able to make exciting progress across all our existing project sites, but together we have also been able to launch new programmes this year to support orangutans, forests, and communities to thrive.

We welcomed our new Development Director, Sarah Moore, to the team this year. Sarah brings a wealth of experience and insight from a career spanning wildlife conservation, international development and human rights.

We would also like to congratulate our Conservation Director, Koen Meyers, on being awarded a certificate of appreciation from the Government of Indonesia, for his outstanding contribution to conservation.

Our highlights over the year are outlined below:

PROTECT

We take a holistic approach to ensuring that local people are empowered to protect orangutans and their ecosystems into the future. To support this work, our team has undertaken a detailed and comprehensive analysis of all villages adjacent to and overlapping with orangutan habitat throughout northern Sumatra. Encompassing ecological, socio-economic, land-use and political data, this analysis enables us to pinpoint the villages and communities which are key to the security and resilience of these vital forests. This, in turn, enables us to invest in locations and strategies which have the greatest potential for unlocking conservation impact in orangutan landscapes.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022

Project highlights this year include:

Launch of a new community custodianship programme in Batang Toru

The rainforests of Batang Toru, in the Tapanuli highlands of North Sumatra, are a global biodiversity hotspot, and the only landscape in the world where the most critically endangered great ape on the planet, the Tapanuli orangutan, is found. With fewer than 800 individuals remaining in the wild, they make the protection of this landscape a global conservation priority. The Batang Toru rainforests host many other rare and threatened species, including the Sumatran tiger, Malayan tapir, Sunda pangolin and helmeted hornbill. Sadly, over the past twenty years, many thousands of hectares of rainforest in Batang Toru have been replaced with farmlands. Smallholder farmers have transformed their traditional agroforests into monoculture plantations of rubber, bananas, eucalyptus and other crops, and expanded their fields into forested areas.

With the support of our GIS analyst and environmental anthropologist, we have provided comprehensive technical capacity building to a new frontline partner, Healthy Planet Indonesia (HePI), supporting them with the collection of detailed socio-economic and environmental data in eight target villages. We supported HePI to provide health care to the target villages, as part of their strategy to build trust and engagement with these communities. We have supported the development of a network of local NGOs, indigenous customary leaders, and government officials, to build broad support and commitment to the programme. The frontline team have also begun to map customary land claims and to document forest loss and its causes, as well as surveys of traditional agroforestry plots – which are rapidly disappearing and being replaced with monoculture plantations which are far less biodiverse.

This phase of the programme has laid the groundwork for a community-led conservation strategy for Batang Toru, which will be co-developed with several NGO partners to support the long-term protection of the Tapanuli orangutan's forest home.

Addressing human-orangutan conflict

Human-orangutan conflict, fuelled by agricultural expansion, is a persistent problem in Sumatra. As more vital orangutan habitat is lost, orangutans are pushed into farmlands in search of food. Their crop-raiding is considered a threat to profits and livelihoods, so they may be captured, injured, or killed. In 2010, SOS and our partners Yayasan Orangutan Sumatera Lestari – Orangutan Information Centre (YOSL-OIC) established a new programme to tackle the problem. The Human Orangutan Conflict Response Unit (HOCRU) is a specialist team working to resolve conflict between farmers and orangutans.

It has been another busy year for the programme, with all three teams, covering North Sumatra, Batang Toru and Aceh, continuing their vital work throughout Sumatra's lockdowns. They have rescued 19 orangutans this year, some of which were able to be translocated and released immediately into safe forests, while others were confiscated from the illegal pet trade to be rehabilitated before their eventual release.

To date, more than 220 orangutans have been given a second chance at life in the wild thanks to this project. As well as evacuating orangutans from conflict situations and confiscating others from the illegal pet trade, they also conduct consistent monitoring and community outreach to ensure that their presence has a long-term impact on reducing the incidence of negative interactions between people and wildlife.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022



REWILD

Since 2008, we have been supporting our frontline partners' work with local communities to rewild and protect orangutan habitat throughout northern Sumatra. More than 2 million trees have been planted to date on over 2,000 hectares of degraded land which have been reclaimed for nature, and are now thriving young forests. Wildlife is starting to return to these areas, including orangutans, elephants, tigers and sun bears. These animals, in turn, are helping the restoration process by 'planting' seeds in their dung – we think of them as 'gardeners of the forest'.

This year the Yayasan Orangutan Sumatera Lestari (YOSL) teams planted over 199,099 seedlings across their four restoration sites. Given that this year was so challenging in terms of the covid crisis in Sumatra, this is an even bigger achievement than it initially sounds. Each of these trees represents hours of work in community relationship-building, biodiversity surveys and tree maintenance, too – all vital elements in making the restoration sites work for people as well as biodiversity.

YOSL's restoration sites include an ex-oil palm plantation on the edge of the Gunung Leuser National Park – the Selamanya Hutan (Forever Forest) restoration site, reclaimed following a successful appeal led by SOS to secure the land for conservation. The land is now undergoing the process of rewilding, turning what was once a wildlife conflict hotspot into a haven for orangutans, elephants, and tigers, and a secure buffer zone to protect the primary forests of the Leuser Ecosystem. On part of the site we have established an agroforestry demonstration plot, and this year supported the creation of a lemongrass farmers group, who have been learning techniques to help them boost productivity on their own plots of land, thereby reducing pressure on the surrounding forest.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022

This year we also continued to support restoration efforts in the Singkil Swamps Wildlife Reserve, an area of vital importance both locally and internationally. Singkil is home to irreplaceable breeding populations of Sumatran orangutans and other critically endangered species, and hundreds of thousands of people rely on the area's natural resources and ecosystem functions as well. Outside Sumatra, Singkil also matters to all of us because its deep, carbon-rich peatlands are vital as natural carbon sinks. If drained, these would release dangerous levels of pollution into the atmosphere. Significant degradation from oil palm plantations and road development threatens the integrity of the ecosystem and the security of the orangutans, exacerbated by smallholder encroachments and human-wildlife conflict. YOSL has undertaken canal-blocking to re-wet the land and rehabilitate the hydrological function of the swamp, as well as conducting ongoing biodiversity monitoring and drone surveys, and planting trees to protect and restore several hundred hectares of Singkil.

Wild orangutans were spotted in several of the restoration sites – a wonderful indicator that these programmes are contributing to rewilding land for orangutans, and giving the species more space to thrive.

Our partner organisation, Nature for Change, runs the Forest Friendly Livelihoods project which grew out of our 2020 Covid-19 appeal. Working with people who lost their livelihoods during the pandemic, Nature for Change has supported 400 families to plant 10,000 trees in the buffer zone around Gunung Leuser National Park this year. This project provides an income to guides and their families by paying people to cultivate seedlings in household tree nurseries, transporting, planting and maintaining seedlings, and making biodegradable eco poly-bags from banana trunk fibres. Forest-adjacent communities are our conservation allies, and this project enables them to improve their own livelihoods and diversify the local economy, whilst also playing an active role in safeguarding the forests. This has enabled us to help to avert immediate pressures and risks on wildlife and forests, whilst also building the strategic foundations for a longer-term, community-centred forest protection programme in these key villages which reinforces, and goes beyond, ecotourism. This programme has substantial longevity, as tree-planting can be incorporated into tourism activities once visitors start to return, and ultimately will lead to a more resilient local economy, greater biodiversity, and reduced poaching and forest loss.

Now in its fourth academic year, the Leuser Nature School, set up in memory of SOS's founder Lucy Wisdom, is going from strength to strength. Pupil numbers are increasing and students are doing well in classes, from maths and science to tree planting and permaculture. One of the school's mottos is "*One student, one tree*," which means each student has to plant one tree near the beginning of their time at the school and remain responsible for the tree during the rest of their time there. In previous years, the teachers have demonstrated how to plant the trees, covering everything from preparing seedlings to planting them out and maintaining them as they grow. This year, for the first time, the school's senior pupils (grade 9) were given responsibility for guiding the grade 7 students to plant their trees. The pupils also monitor and measure the growth of their trees on a monthly basis, and learn how to analyse the data. As the school is based at a restoration site, they are also exposed to real world examples of why this process is so important in helping areas of land become thriving ecosystems once more.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022



CONNECT

West Toba, on the edge of the Leuser ecosystem, is home to orangutans, tigers, sun bears and many more astonishing species. Here, a single forest corridor connects orangutan populations across the landscape. With an estimated population of 80 orangutans in Siranggas Wildlife Reserve, and 259 individuals in Sibongkaras Protection Forest, the corridor is of vital importance for the future of orangutans in this landscape, as neither population would be viable if separated.

This year we have laid the foundations for a new, long-term, integrated conservation and development programme in West Toba. As well as being home to orangutans, West Toba is also the home of many traditional forest-edge communities. These communities hold the key to establishing a secure future for orangutans and their forests. We have worked closely with our partners on the ground to engage with local people living close to the forest edges, to build a deep understanding of the challenges facing these communities, forests and wildlife, and how we can work together to develop forest-friendly livelihoods and protect this vital orangutan habitat. This groundwork will result in the co-creation of a landscape management plan in collaboration with communities, local NGO partners, and government stakeholders – with such cross-cutting commitments giving the best chance for sustainable forest protection.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022

Activities this year have included community-led forest patrols, biodiversity surveys and forest connectivity assessments, exploration of non-timber forest products and mapping of customary land tenure in the corridor. There is widespread support to secure forest management rights for the local communities through Indonesia's social forestry scheme, and to develop forest-friendly livelihood opportunities in the villages, including permaculture and agroforestry to support forest protection. Permaculture is a regenerative farming practice which will help the community to increase their production as well as reduce their dependency on expensive fertilisers and pesticides – reducing the need to expand farmlands into forests and rewilding the landscape for orangutans and other biodiversity. Two communities have officially agreed to donate land for the establishment of permaculture demonstration plots, which are being managed by women's farming groups. An extension program will also be established to assist the women in establishing permaculture systems in their own home gardens. We are committed to long-term engagement in this critical area for conservation.

Financial review

We have been able to achieve a huge amount to drive our mission forward this year – thanks to all of our wonderful supporters and our exceptional frontline partners.

We thank everyone who has supported SOS during the year. None of this work would be possible without our supporters around the world – individuals, companies, foundations and organisations that share our vision of Sumatran and Tapanuli orangutans thriving in the wild. We continue to work to grow our foundation of annual support, and we wish to thank our more than 400 monthly donors, our 'Orangutan Guardians', whose regular gifts enable us to develop sustainable, long-term plans to support the protection of orangutans, their forests and their future, as well as enabling us to respond swiftly to any urgent needs in the field.

We also wish to thank the following partners who supported SOS this year:

Adva Partners; Albarine; Beautiful Cups; Berni Trust; Bidu Bidu Books; Bill and Kris Bailey; BookWhen; Bruce Cecil; Chococo; Conservation, Food and Health Foundation; Edrington; ERM Foundation; Ernest Kleinwort Charitable Trust; Suzi Eszterhas; Cecile Girardin; Global Giving; Gulf Breeze Zoo; Edward Hanrahan; Infineum; Infinity Foods; Paul Jennings & Jeanette Dunn Charitable Trust; Kiln Family Trust; Komodo; Little Soap Company; Andrew Lodge; Lush; Zac Mills; Moose Drinks; June Ong; Open Gate Trust; Reed Foundation; Reforest Tea; Sawpod; Size of Wales; Space Available; Studio Birthplace; Tamga; Tommy and Lottie; Toronto Zoo; Hannah Warner; Whole Earth; Wikiloc; Work for Good; Andrew Walmsley; Ernest Zacharevic.

Income was £579,436. This represents an almost 30% increase from 2020-21 (£449,298) which is a very positive position given the ongoing challenges of the pandemic. Donations from individuals have shown a healthy uplift this year to £275,718, an increase of 30% relative to 2020-21 (£212,738), and grant income increased by 28% relative to the previous year to £90,626 (2020-21: £70,593). Income from corporate partnerships showed very healthy 70% growth this year, to £120,336 (2020-21: £71,166), and we were grateful to receive a generous £30,000 in-memory donation.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022

There was a substantial uplift in expenditure on projects and grants this year (122% increase to £360,989) compared to the previous year (£162,091), demonstrating a return to frontline programme delivery after the pandemic brought some delays to the implementation of existing projects and the development and launch of new programmes, which meant slower than anticipated disbursement of funds during the previous year. Fundraising expenditure increased by 9% this year to £115,841 (2020-21: £105,952), representing strong return on investment, and enabling the charity to continue to grow post-pandemic.

The charity's reserves stand at £178,258 and our unrestricted general funds stand at £157,222. This is above the target of £112,945, or six months' operating reserves. Additional unrestricted funds brought forward will be allocated to projects which enhance the charity's impact, at the trustees' discretion, in the year ahead.

Financial position

Regular detailed reviews of the unrestricted and restricted cash available are undertaken to ensure the charity has sufficient funds to meet liabilities as they fall due. The trustees have considered the impact that the COVID-19 pandemic may continue to have on the charity's current and future financial position. The expected implications are a reduction in income from community fundraising and events, as well as a risk of reduced individual giving in the short-medium term. In order to mitigate the impacts on the organisation, the charity has pivoted its fundraising strategy and made operating efficiencies wherever possible. The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. The charity holds reserves of 6 months' operating costs, and the charity's key funders have confirmed their financial commitments for the year ahead. The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Future plans

Over the last 20 years, SOS and our partners have supported 10,000 people in forest-edge communities to restore 2,000 hectares of degraded rainforest and to protect thousands more hectares of standing rainforest. In the year ahead we will launch our new strategy to 2030, our Conservation Greenprint, which will set out our ambitious plans to help orangutan populations to truly thrive in safe, well-connected and resilient forests. By 2030, through our network of partners and further engagement of forest-edge communities, we seek to help protect 1.8 million hectares of intact forest, rewild 10,000 hectares of degraded forest and connect key orangutan landscapes for the long-term.

In order to achieve this, we will continue to build ever-stronger partnerships with organisations in Sumatra and around the world, working together to amplify our efforts to ensure a future for orangutans and their precious forests. This will take innovation, determination, and long-term investment. At the heart of our approach will be a steadfast commitment to supporting Sumatra's forest-edge communities - the custodians of their natural environment and wildlife. In such dynamic and complex landscapes, there are no quick and easy solutions to reconcile conservation and development; but thanks to all of our work over the last two decades, we know that balancing the needs and aspirations of Sumatra's people with the protection of the island's precious and unique natural resources is not only possible but is indeed the only path to building resilience for nature and people. We would like to thank all our partners and supporters for their role in helping us get closer to realising this vision.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022

Whilst we have spent many years as a small but impactful charity, we know that achieving our ambitious goals means growing our organisation at every level. We will invest in fundraising to expand and diversify our income streams to grow our capacities to deliver game-changing conservation impact; we will maintain close and consistent engagement with field activities whilst upscaling our programmes; and enhanced communications will be essential to underpin our fundraising, outreach and policy work. Whilst this growth is very exciting, we will ensure that it does not change our fundamental way of working – to be personal, to achieve more with less, and to maintain focus on making a difference on the ground to orangutans and the lives of the people who live alongside them.

Structure, governance and management

The Charity's original governing document was a trust deed dated 20 October 2000 and SOS was registered as a charity in England and Wales (registered charity number 1085600) on 16 March 2001. In September 2014 the charity completed its registration as a Charitable Incorporated Organisation (registered charity number 1158711). The funds held by the old Trust were transferred to the new CIO in quarter 2 of the 2015-16 financial year, and the old Trust has now been wound up in accordance with the trust deed.

New trustees are recruited on a skills basis to complement the existing expertise of the Board of Trustees. When new trustees are appointed, they are given an introduction to the work of the CIO and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities Act 2011.

During the period day-to-day administration of the charity was delegated to the Director. Some decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees meet at least four times a year. The Trustees do not receive remuneration.

The Trustees have identified and continued to monitor risks which may affect the charity and have taken reasonable steps to mitigate those risks. The Trustees set out on page 1 held office during the whole period of the report except where otherwise stated.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2022

The law applicable to charities in England and Wales requires the trustees are to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 10 June 2022 and signed on their behalf by

Edward Matthew

Ed Matthew, Chair of Trustees

Independent examiner's report

To the trustees of

Sumatran Orangutan Society

I report to the trustees on my examination of the accounts of Sumatran Orangutan Society (the CIO) for the year ended 31 March 2022, which are set out on pages 13 to 29.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

William Guy Blake

Date: 10 June 2022

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Sumatran Orangutan Society

Statement of financial activities

For the year ended 31 March 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	216,816	359,091	575,907	437,738
Other trading activities	4	-	3,516	3,516	11,525
Investments		-	13	13	35
Total income		<u>216,816</u>	<u>362,620</u>	<u>579,436</u>	<u>449,298</u>
Expenditure on:					
Raising funds		-	115,841	115,841	105,952
Charitable activities:					
Projects and grants		266,883	94,106	360,989	162,091
Advocacy and communications		<u>3,801</u>	<u>95,006</u>	<u>98,807</u>	<u>101,576</u>
Total expenditure	6	<u>270,684</u>	<u>304,953</u>	<u>575,637</u>	<u>369,619</u>
Net income / (expenditure)		(53,868)	57,667	3,799	79,679
Transfers between funds		<u>29,780</u>	<u>(29,780)</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	(24,088)	27,887	3,799	79,679
Reconciliation of funds:					
Total funds brought forward		<u>45,124</u>	<u>129,335</u>	<u>174,459</u>	<u>94,780</u>
Total funds carried forward		<u><u>21,036</u></u>	<u><u>157,222</u></u>	<u><u>178,258</u></u>	<u><u>174,459</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the accounts.

Sumatran Orangutan Society

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Current assets				
Stocks	10	-		81
Debtors	11	6,012		3,470
Cash at bank and in hand		<u>187,346</u>		<u>182,066</u>
		193,358		185,617
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(15,100)</u>		<u>(11,158)</u>
Net current assets			<u>178,258</u>	<u>174,459</u>
Net assets	14		<u>178,258</u>	<u>174,459</u>
Funds	15			
Restricted funds			21,036	45,124
Unrestricted funds			<u>157,222</u>	<u>129,335</u>
Total charity funds			<u>178,258</u>	<u>174,459</u>

Approved by the trustees on 10 June 2022 and signed on their behalf by

Edward Matthew

Ed Matthew, Chair of Trustees

Sumatran Orangutan Society

Statement of cash flows

For the year ended 31 March 2022

	2022 £	2021 £
Net movement in funds	3,799	79,679
Adjustments for:		
Interest from investments	(13)	(35)
Decrease / (increase) in stock	81	-
Decrease / (increase) in debtors	(2,542)	(1,092)
Increase / (decrease) in creditors	<u>3,942</u>	<u>4,990</u>
Net cash provided by / (used in) operating activities	<u>5,267</u>	<u>83,542</u>
Cash flows from investing activities:		
Interest from investments	<u>13</u>	<u>35</u>
Net cash provided by / (used in) investing activities	<u>13</u>	<u>35</u>
Increase / (decrease) in cash and cash equivalents in the year	5,280	83,577
Cash and cash equivalents at the beginning of the year	<u>182,066</u>	<u>98,489</u>
Cash and cash equivalents at the end of the year	<u><u>187,346</u></u>	<u><u>182,066</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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).

Sumatran Orangutan Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The charity holds unrestricted net current assets of £157,222, and a cash balance of £187,346. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

For Google AdWords, the charity measures the value of the gift at 50% of the market value provided by Google. Where the market value is given in foreign currency, this is translated in line with the charity's foreign exchange policy (note 1 (p)).

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2022	2021
Raising funds	33.4%	33.4%
Charitable activities:		
Projects and grants	33.3%	33.3%
Advocacy and communications	33.3%	33.3%

i) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

j) Stock

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.

k) 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.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

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.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

r) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	122,853	314,885	437,738
Other trading activities	-	11,525	11,525
Investments	-	35	35
Total income	122,853	326,445	449,298
Expenditure on:			
Raising funds	-	105,952	105,952
Charitable activities:			
<i>Projects and grants</i>	88,499	73,592	162,091
<i>Advocacy and campaigns</i>	4,358	97,218	101,576
Total expenditure	92,857	276,762	369,619
Net income / (expenditure) and movement between funds	29,996	49,683	79,679

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

3. Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £
Grants	77,725	12,901	90,626
Corporate donations	82,564	37,772	120,336
Donations from individuals	56,527	219,191	275,718
Community fundraising	-	9,930	9,930
Legacies	-	33,115	33,115
Gifts in kind*	-	46,182	46,182
	<u>216,816</u>	<u>359,091</u>	<u>575,907</u>

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Grants	27,642	42,951	70,593
Corporate donations	55,000	16,166	71,166
Donations from individuals	40,211	172,527	212,738
Community fundraising	-	15,332	15,332
Coronavirus Job Retention Scheme grant	-	27,132	27,132
Gifts in kind*	-	40,777	40,777
	<u>122,853</u>	<u>314,885</u>	<u>437,738</u>

*Gifts in kind relate to the following services provided free of charge:

	2022 £	2021 £
Google AdWords	39,062	40,657
Business consultancy	7,000	-
Other services	<u>120</u>	<u>120</u>
Gifts in kind	<u>46,182</u>	<u>40,777</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

4. Income from other trading activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Licensing of logo	-	1,401	1,401	7,491
Merchandise sales	-	2,115	2,115	4,034
	-	3,516	3,516	11,525

All income from other trading activities was unrestricted in the prior year.

5. Government grants

The CIO received no government grants in the current period. However in the year ended 31 March 2021 government support was received under the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants was £27,132. There are no unfulfilled conditions or contingencies attaching to this grant.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure

	Raising funds	Charitable activities <i>Projects and grants</i>	<i>Advocacy and communications</i>	Support and governance costs	2022 Total
	£	£	£	£	£
Staff costs (note 8)	32,167	67,154	28,594	4,532	132,447
Grants payable (note 13)	-	234,767	-	-	234,767
Media and campaigns	-	-	2,166	-	2,166
Travel and subsistence	-	-	5,032	-	5,032
Training and recruitment	-	-	450	1,504	1,954
Office expenses	-	1,516	-	15,647	17,163
General expenses	6,583	-	2,661	1,383	10,627
Marketing*	-	-	47,597	-	47,597
Insurance	-	-	-	1,108	1,108
Audit and accountancy	-	-	-	5,246	5,246
Consultancy	67,285	47,745	2,500	-	117,530
Sub-total	106,035	351,182	89,000	29,420	575,637
Allocation of support and governance costs	9,806	9,807	9,807	(29,420)	-
Total expenditure	115,841	360,989	98,807	-	575,637

*Marketing costs include Google AdWords gift in kind of £39,062 (2020: £40,657).

Total governance costs were £5,246 (2020: £4,803).

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure (continued)

Prior year comparative

	Raising funds	Charitable activities <i>Projects and grants</i>	<i>Advocacy and communications</i>	Support and governance costs	2021 Total
	£	£	£	£	£
Staff costs (note 8)	50,072	34,336	30,063	5,221	119,692
Grants payable (note 13)	-	85,419	-	-	85,419
Media and campaigns	-	-	6,551	-	6,551
Training and recruitment	-	-	594	1,171	1,765
Office expenses	-	940	-	16,091	17,031
General expenses	4,660	-	2,216	819	7,695
Marketing	-	-	49,472	-	49,472
Insurance	-	-	-	1,057	1,057
Audit and accountancy	-	-	-	4,803	4,803
Consultancy	41,500	31,675	2,959	-	76,134
Sub-total	96,232	152,370	91,855	29,162	369,619
Allocation of support and governance costs	9,720	9,721	9,721	(29,162)	-
Total expenditure	105,952	162,091	101,576	-	369,619

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

7. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (including VAT)	2,400	3,060
▪ Other services (including VAT)	2,846	1,671
Operating lease payments	<u>1,000</u>	<u>12,000</u>

8. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	124,952	109,954
Social security costs	2,476	5,642
Pension costs	<u>5,019</u>	<u>4,096</u>
	<u>132,447</u>	<u>119,692</u>

No employee earned more than £60,000 during the year.

There were no redundancy payments in the current period. However, for the year ended 31 March 2021 salaries and wages included a redundancy payment of £3,103 for one staff member.

The key management personnel of the charity comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel were £43,179 (2021: £42,830).

	2022 No.	2021 No.
Average head count	<u>3.3</u>	<u>3.5</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Stock

	2022 £	2021 £
Merchandise	<u>-</u>	<u>81</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

11. Debtors

	2022 £	2021 £
Accrued income	4,012	1,470
Other debtors	<u>2,000</u>	<u>2,000</u>
	<u>6,012</u>	<u>3,470</u>

12. Creditors: amounts due within 1 year

	2022 £	2021 £
Trade creditors	3,160	1,145
Accruals	9,729	7,803
Other taxation and social security	<u>2,211</u>	<u>2,210</u>
	<u>15,100</u>	<u>11,158</u>

13. Grants payable

	2022 £	2021 £
Grants payable to institutions:		
Yayasan Orangutan Sumatera Lestari	207,999	57,172
Healthy Planet Indonesia	6,768	-
University of Kent - Durrell Institute of Conservation and Ecology	20,000	-
University of Oxford Wildlife Conservation Research Unit	-	11,800
Nature for Change	<u>-</u>	<u>16,447</u>
	<u>234,767</u>	<u>85,419</u>

Grants payable to institutions were used to deliver programmes which support our charitable objects.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	21,036	172,322	193,358
Current liabilities	-	(15,100)	(15,100)
Net assets at 31 March 2022	21,036	157,222	178,258
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	45,124	140,493	185,617
Current liabilities	-	(11,158)	(11,158)
Net assets at 31 March 2021	45,124	129,335	174,459

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

15. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
The Lucy Wisdom Fund	333	28,378	(29,322)	611	-
Rewilding	33,581	51,454	(79,061)	-	5,974
Legal and Policy	977	1,722	(2,627)	-	72
HOCRU	501	8,157	(8,135)	-	523
Splash and Burn	3,286	-	-	-	3,286
CARE	4,184	21,912	(16,020)	-	10,076
Conservation Leadership	-	7,500	(7,500)	-	-
Corridors	-	66,154	(74,399)	8,245	-
Guides COVID-19 Appeal	1,105	-	-	-	1,105
Batang Toru	1,157	10,922	(22,191)	10,112	-
Forest Monitoring	-	20,617	(31,429)	10,812	-
Total restricted funds	45,124	216,816	(270,684)	29,780	21,036
Unrestricted funds					
General funds	129,335	362,620	(304,953)	(29,780)	157,222
Total unrestricted funds	129,335	362,620	(304,953)	(29,780)	157,222
Total funds	174,459	579,436	(575,637)	-	178,258

Purposes of restricted funds

The Lucy Wisdom fund

A fund set up in memory of SOS founder Lucy Wisdom for scholarships, and to purchase land for conservation in Sumatra.

Rewilding

Support for a range of interventions to enhance, rehabilitate and re-establish orangutan habitat.

Legal and policy

Supporting wildlife and forest crime patrols and investigations, and policy analysis to support effective conservation initiatives.

Human-Orangutan Conflict Response Unit (HOCRU)

Donations to support the HOCRU programme in Sumatra which rescues orangutans from conflict situations and the illegal pet trade, and provides education and training to local communities affected by human wildlife conflict.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Splash and Burn Art Campaign

Curated by renowned Street Artist, Ernest Zacharevic, the Splash & Burn campaign is an innovative platform to raise global consciousness about Sumatra's incredible forests, iconic wildlife and forest-dependent communities.

Community Agroforestry, Restoration and Education (CARE)

The Community Agroforestry, Restoration and Education (CARE) programme supports the durable restoration and protection of orangutan habitat through supporting forest-adjacent communities to become conservation ambassadors and the development of sustainable livelihoods which depend on, and contribute to, the protection of the rainforest ecosystem.

Conservation Leadership

A grant to support the development, management and evaluation of conservation programmes and strategies, and technical capacity support for frontline partners.

Corridors

Enhancing the viability of wild populations of Sumatran and Tapanuli orangutans by securing and recovering connectivity between populations that are genetically isolated or vulnerable to functional extinction.

Guides COVID-19 Appeal

An appeal to provide support for forest guides and their families who lost their livelihoods due to the COVID-19 pandemic.

Batang Toru

Protection efforts for the world's rarest great ape species, the Tapanuli orangutan, and their habitat in the Batang Toru ecosystem.

Forest Monitoring

A remote satellite monitoring programme to detect and respond to deforestation events throughout the Leuser Ecosystem.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2022

15. Movements in funds (continued)

Prior year comparative

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted funds				
The Lucy Wisdom Fund	133	16,668	(16,468)	333
Rewilding	8,289	35,892	(10,600)	33,581
Legal and Policy	62	915	-	977
HOCRU	3,125	13,978	(16,602)	501
Splash and Burn	3,191	837	(742)	3,286
CARE	328	3,856	-	4,184
Guides COVID-19 Appeal	-	25,847	(24,742)	1,105
Batang Toru	-	4,900	(3,743)	1,157
Forest Monitoring	-	19,960	(19,960)	-
Total restricted funds	15,128	122,853	(92,857)	45,124
Unrestricted funds				
General funds	79,652	326,445	(276,762)	129,335
Total unrestricted funds	79,652	326,445	(276,762)	129,335
Total funds	94,780	449,298	(369,619)	174,459

16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2022 £	2021 £
Amount falling due:		
Within 1 year	-	1,000
Within 1 - 5 years	-	-
	-	1,000

17. Related party transactions

There were no related party transactions in the current or prior year.

Accounts

Charity no. 1158711

Sumatran Orangutan Society
Report and Unaudited Financial
Statements
31 March 2021

Sumatran Orangutan Society

Reference and administrative details

For the year ended 31 March 2021

Charity number	1158711		
Registered office and operational address	6 Lombard Street Abingdon Oxfordshire OX14 5BJ		
Trustees	The trustees are who served during the year and up to the date of this report were as follows: Katie Arber Karen Branagh (resigned 26 September 2020) Simon Constantine Stephen Griffin Anthony Hurford (resigned 21 October 2020) Ed Matthew Gary Mitchell Peter Stimpson Steven Trent Fiona Wheatley		
Director	Helen Buckland		
Bankers	<table><tr><td>The Co-Operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT</td><td>CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ</td></tr></table>	The Co-Operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
The Co-Operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ		
Solicitors	Clifford Chance LLP 10 Upper Bank Street Canary Wharf London E14 5JJ		
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD		

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

OBJECTIVES AND ACTIVITIES

Sumatran and Tapanuli orangutans are critically endangered. As their rainforest habitat is carved up for farmlands, infrastructure and roads, these gentle apes, amongst our closest relatives in the animal kingdom, are being pushed to the edge of extinction. SOS is dedicated to turning this situation around.

Our mission is to protect orangutans, their forests, and their future. In order to solve the orangutan conservation crisis, we must urgently address emerging threats and scale up the conservation approaches which offer the best hope for the security of Sumatra's irreplaceable rainforest ecosystems, the iconic species that live there, and the countless lives and livelihoods which depend on their protection.

Just as there are myriad threats facing orangutans in Sumatra, our response needs to be just as diverse. We deliver impact through frontline projects and worldwide partnerships which tackle the drivers of deforestation as well as the symptoms. Our strategic and impactful campaigns bring people together to work towards our vision of wild orangutans thriving in safe forests.

We are backing brave and visionary environmental defenders, funding and developing effective conservation programmes and partnerships, supporting immediate boots-on-the-ground protection, building the capacity of our partner organisations, and setting the wheels in motion for long-term conservation solutions.

Our work encompasses three main areas of focus:

1. Protecting orangutans

With fewer than 14,000 orangutans surviving in the wild in Sumatra, every life is precious. We fund and support teams on the ground who rescue orangutans in danger and return them to safe forests, where they belong. The rapid expansion of agriculture into forest landscapes can cause conflict between people and orangutans, so we also support training for farmers to help them protect their crops without harming wildlife.

2. Saving forests

The greatest threat facing orangutans is the loss of their habitat, so it is vital that we do everything we can to protect Sumatra's forests. We achieve this by actively reclaiming and restoring lost habitat, tackling forest loss on the ground by combining forest patrol teams and remote monitoring, and advocating for governments and companies to develop and enforce forest-friendly policies, meaning deforestation can be stopped in its tracks.

3. Supporting People

Local communities are vital stakeholders in the protection, restoration and safeguarding of rainforest ecosystems, and the health and prosperity of the people of Sumatra are inextricably linked to the fate of the forests. Our partners work together with local people to develop ways of protecting the forest which have their livelihood and wellbeing at heart. This approach, building a network of rainforest guardians, reducing pressure on the forest, providing greater security for orangutans and other wildlife, and helping to prevent future conservation challenges.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE

Despite the Covid-19 pandemic causing inevitable disruption to projects and plans, we have maintained constant communication with our frontline partners, enabling us to understand their needs as the crisis unfolded in northern Sumatra, and be ready to respond and support them. We are proud to continue to back the incredible teams on the frontline, the conservation champions who are behind the highlights that we share here.

We welcomed our new Conservation Director, Koen Meyers, to the team this year. Koen brings a wealth of experience and insight from more than two decades of designing and managing successful conservation programmes, including 15 years in Indonesia.

Our highlights over the year are outlined below:

1. Protecting orangutans

▪ Orangutan Rescue and Translocation

We fund and support the teams on the frontline who rescue orangutans in danger and return them to safe forests, where they belong.

Human-orangutan conflict, fuelled by agricultural expansion, is a persistent problem in Sumatra. As more vital orangutan habitat is lost, orangutans are pushed into farmlands in search of food. Their crop-raiding is considered a threat to profits and livelihoods, so they may be captured, injured, or killed. In 2010, SOS and our partners Yayasan Orangutan Sumatera Lestari – Orangutan Information Centre (YOSL-OIC) established a new programme to tackle the problem. The Human Orangutan Conflict Response Unit (HOCRU) is a specialist team responsible for tackling conflict between farmers and orangutans.

It has been another busy year for the programme, with all three teams, covering North Sumatra, Batang Toru and Aceh, continuing their vital work throughout Sumatra's lockdowns. They have rescued 22 orangutans this year, some of which were able to be translocated and released immediately into safe forests, while others were confiscated from the illegal pet trade and need to be rehabilitated before their eventual release. We were pleased to be able to fund the purchase of a new 4-wheel-drive truck for the South Aceh field team, thanks to a successful public appeal - essential to enable them to continue to reach orangutans in danger.

To date, more than 200 orangutans have been given a second chance at life in the wild thanks to this project. As well as evacuating orangutans from conflict situations and confiscating others from the illegal pet trade, they also conduct consistent monitoring and community outreach to ensure that their presence has a long-term impact on reducing the incidence of negative interactions between people and wildlife.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2021

2. Saving forests

Deforestation is the greatest threat facing orangutans – so protecting and restoring their habitat is crucial for their survival. Projects we support include:

- Reclaiming and restoring forests for wildlife

Since 2008, we have been supporting YOSL-OIC's work with local communities to restore and protect degraded areas of the Leuser Ecosystem, undoing the damage caused by illegal conversion for agriculture. More than 2 million trees have been planted to date on over 2,000 hectares of degraded land which have been reclaimed for nature, now thriving young forests. Wildlife is starting to return to these areas, including orangutans, elephants, tigers and sun bears. These animals, in turn, are helping the restoration process by 'planting' seeds in their dung – we think of them as 'gardeners of the forest'.

This year the restoration teams planted over 140,000 seedlings, restoring over 230 hectares of land.

This included the ongoing restoration of a 360 hectare oil palm plantation on the edge of the Gunung Leuser National Park – the Selamanya Hutan (Forever Forest) restoration site, reclaimed following an incredibly successful appeal led by SOS to secure the land for conservation. The land is now undergoing the process of restoration, turning what was once a wildlife conflict hotspot into a haven for orangutans, elephants, and tigers, and a secure buffer zone to protect the primary forests of the Leuser Ecosystem.

This year we also supported ongoing restoration efforts in the Singkil Swamps Wildlife Reserve, an area of vital importance both locally and internationally. Singkil is home to irreplaceable breeding populations of Sumatran orangutans and other critically endangered species, and hundreds of thousands of people rely on the area's natural resources and ecosystem functions as well. Outside Sumatra, Singkil also matters to all of us because its deep, carbon-rich peatlands are vital as natural carbon sinks. If drained, these would release dangerous levels of pollution into the atmosphere.

Significant degradation from oil palm plantations and road development threatens the integrity of the ecosystem and the security of the orangutans, exacerbated by unclear boundary demarcations, smallholder encroachments and human-wildlife conflict. YOSL-OIC have undertaken canal-blocking to re-wet the land and rehabilitate the hydrological function of the swamp, as well as conducting ongoing biodiversity monitoring and drone surveys, and planting trees to protect and restore several hundred hectares of Singkil.

Wild orangutans were spotted in several of the restoration sites, including Cinta Raja III and Singkil – a wonderful indicator that these programmes are contributing to rewilding land for orangutans, and giving the species more space to thrive.

- Conservation Corridors

Building on our previous research to identify potential sites for forest corridors which would have substantial conservation value for orangutans, this year we embarked on the next phase of this exciting programme.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2021

Having chosen the West Toba landscape as our first pilot site, our partners YOSL-OIC have begun the process of developing a collaborative management plan with key stakeholders to promote the establishment of corridors between the Siranggas wildlife reserve (home to 80 Sumatran orangutans) with the Batu Ardan and Salak forest blocks (which hold 385 and 259 orangutans respectively). Community forest patrols are also being established to tackle the threats to the forests in this region of Sumatra, which includes agricultural encroachment and illegal logging.

- **Eyes in the Sky, Boots on the Ground**

Work to create the political and economic conditions to secure the long-term protection of Sumatra's remaining forests is underway but will take time to achieve and requires bold action by politicians, corporate stakeholders, NGOs and civil society. In the meantime, illegal encroachments and infrastructure projects continue to degrade the orangutan landscapes, with thousands of hectares lost every year.

Satellite monitoring technology enables us to observe the disappearance of these irreplaceable ecosystems. Our collaborative deforestation monitoring project turns this information into action, bringing cutting edge technology to the forefront of the fight to save orangutans' precious forest home.

This project is helping us to answer vital questions about where forests are falling and what is driving that forest loss; this data will be incorporated to support decision-making and planning about where to prioritise conservation interventions.

From directing patrol teams to recent sites of deforestation, to identifying patterns of forest loss that indicate a new deforestation frontier, this data is supporting targeted conservation action on the ground. We have also continued our work with Oxford University's Wildlife Conservation Research Unit (WildCRU) to develop a predictive deforestation model which will identify high-risk areas, a vital forward-looking tool for effective conservation in the landscape.

3. Supporting People

We support grassroots projects working with forest-adjacent communities, empowering local people to become guardians of the rainforests. Our frontline partners help communities living adjacent to orangutan habitats to understand the value of forests and embrace their role in protecting them. Projects we support include:

- **Forest-friendly livelihoods**

As well as the risks to the health and wellbeing of our colleagues and Sumatra's communities, the coronavirus also posed a new and extreme risk to wild orangutans. Due to their genetic closeness to humans, orangutans are highly vulnerable to human respiratory diseases. The risk of a wild orangutan contracting Covid-19 and the virus spreading through the population meant that, alongside the ongoing threats to their habitat, the situation became even more precarious for orangutans this year.

The Gunung Leuser National Park was closed to protect orangutans, forest guides and visitors. As a result, ecotourism was abruptly halted, and hundreds of families lost their livelihoods. These communities have been acting as forest guardians and ambassadors – not only the forest guides but guest house and restaurant owners, food and souvenir vendors, porters and drivers, who together built their local economy on protecting the forest ecosystem and its unique endemic wildlife.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2021

Uncertainty about when visitors would return, coupled with tenuous food security, and limited alternative sustainable livelihood opportunities in these areas, meant that the well-being of both the communities and the forest ecosystem was in jeopardy.

In June 2020, we launched the first phase of our appeal to help affected villages. Our supporters contributed to the purchase of emergency food parcels for 558 families, which were distributed by our partners Nature for Change and Yayasan Orangutan Sumatera Lestari in Bukit Lawang, Ketambe and Tangkahan – three villages that had been heavily reliant on ecotourism.

We then devised a longer-term support system in collaboration with our local partners, establishing a new Forest Friendly Livelihoods project to bolster livelihoods through tree planting in the buffer zone of the park. This project provides an income to guides and their families by paying people to cultivate seedlings in household tree nurseries, transporting, planting and maintaining seedlings, and making biodegradable eco poly-bags from banana trunk fibres.

Forest-adjacent communities are our conservation allies, and this project enables them to improve their own livelihoods and diversify the local economy, whilst also playing an active role in safeguarding the forests.

To date, 75 people have benefitted from the project, planting over 2,500 trees. This has enabled us to help to avert immediate pressures and risks on wildlife and forests, whilst also building the strategic foundations for a longer-term, community-centred forest protection programme in these key villages which goes beyond, and reinforces ecotourism. This programme has substantial longevity, as tree-planting can be incorporated into tourism activities once visitors start to return, and ultimately will lead to a more resilient local economy, and reduced poaching and forest loss.

- Community custodians

We cannot tackle the decline in orangutan numbers without taking a holistic approach to ensuring that existing forest habitats are safe; that new trees are being planted; and that local people are empowered to protect orangutans and their ecosystems into the future.

Sekolah Alam Leuser, or Leuser Nature School, was built at Bukit Mas with the aim of incentivising local farmers to become guardians of the forest by providing free education for their children in exchange for their active involvement in forest restoration and protection efforts. There are now 39 pupils enrolled in the school, which was built in 2018 in tribute to Lucy Wisdom, the Founder of SOS, who was a champion of environmental education as a cornerstone of conservation. This year we supported the continued growth and success of the school, building three new classrooms to accommodate the growing number of local children who want to attend. The school has the slogan 'one pupil, one tree', as every student who joins the school plants a tree at the beginning of their time there and nurtures it until they graduate. Now that there are three grades at the school, the Grade 9 students are responsible for showing the Grade 7 students how to plant and care for their trees.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2021

FINANCIAL REVIEW

As the advent of the Covid-19 pandemic brought extreme disruption and uncertainty across the world, we began the year, as did so many charities irrespective of their size, with some trepidation about what this would mean for our partners, programmes, operations and ability to sustain our organisation. We undertook detailed scenario planning, budget reforecasting, restructuring, fundraising and programme delivery reviews, and as a result have been able to achieve a huge amount to continue to drive our mission forward – thanks to our wonderful supporters and our incredible frontline partners.

We thank everyone who has supported SOS during the year. None of this work would be possible without our supporters around the world – individuals, companies, foundations and organisations that share our vision of Sumatran orangutans safe and thriving in the wild. We continue to work to grow our foundation of annual support, and we wish to thank our more than 400 monthly donors, our Orangutan Guardians, whose regular gifts enable us to develop sustainable, long-term plans to protect orangutans, their forests and their future, as well as enabling us to respond swiftly to any urgent needs in the field.

We also wish to thank the following partners who supported SOS this year:

Adva Partners; Albarine; Victoria Arney; Beautiful Cups; Berni Trust; Bill and Kris Bailey; Charlie, Chloe and Kai Sillence; Care to be Cosy; Chococo; Conservation, Food and Health Foundation; Edrington; Environmental Justice Foundation; ERM Foundation; Suzi Eszterhas; Global Giving; Gulf Breeze Zoo; Hannah Warner; Infineum; Kristin Moger Art; Paul Jennings & Jeanette Dunn Charitable Trust; Jess Ridley Art; Kate Garner; Komodo; Little Soap Company; Lush; Zac Mills; Moose Drinks; Orangutan Books; Reed Foundation; Reforest Tea; Robin Ince; Sawpod; Charlie, Chloe and Kai Sillence; Yan Skates; Space Available; Tamga; Tawny Buck; Tommy and Lottie; Tori Ratcliffe Art; Toronto Zoo; Whole Earth; Work for Good; Andrew Walmsley; Ernest Zacharevic.

Income was £449,298. This represents a steady state from 2019-20 (£442,179) which is a very positive position given the challenges of the pandemic. Donations from individuals have shown a healthy uplift this year to £212,738, an increase of 50% relative to 2019-20 (£145,434), and grant income increased by 117% relative to the previous year to £70,593 (2019-20: £32,535). We participated in the UK government's Coronavirus Job Retention Scheme, benefitting from £27,132 in funding which contributed to our income remaining at a similar level to last year. These areas of income compensated for a drop in community fundraising income of 78% (2020-21: £15,332; 2019-20: £70,646) which was expected due to the impact of Covid-19 restrictions; in addition, we did not receive any legacies this year (2019-20: £69,408).

Project expenditure was substantially lower this year (£162,091) than the previous year (£699,210). Last year we were spending down a considerable pot of brought-forward funds (2019-20: £460,074), and this year the pandemic brought some delays to the implementation of existing projects and the development and launch of new programmes, which meant slower than anticipated disbursement of funds. These programmes will be rolled forward to the following year. Fundraising expenditure increased this year to £105,952 (2019-20: £72,078), representing an investment in consultancy support to develop and strengthen our partnerships with key donors to enable the charity to continue to grow post-pandemic.

The charity's reserves stand at £174,459 and our unrestricted general funds stand at £129,335. This is above the target of £89,168, or six months' operating reserves. Additional unrestricted brought forward funds will be allocated, through the SOS Development Fund, to projects which enhance the charity's impact, at the trustees' discretion, in the year ahead.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2021

Financial position

Regular detailed reviews of the unrestricted and restricted cash available are undertaken to ensure the charity has sufficient funds to meet liabilities as they fall due.

The trustees have considered the impact that the COVID-19 pandemic may continue to have on the charity's current and future financial position. The expected implications are a reduction in income from community fundraising and events, as well as a risk of reduced individual giving in the short-medium term. In order to mitigate the impacts on the organisation, the charity has pivoted its fundraising strategy and made operating efficiencies wherever possible. The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. The charity holds reserves of 6 months' operating costs, and the charity's key funders have confirmed their financial commitments for the year ahead. The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Future plans

As we approach the milestone of SOS's 20th anniversary, we are taking time to review our successes and challenges, hurdles and opportunities, to inform the development of future plans as we strive to increase the reach and impact of our work. We will launch our new 10-year strategy in 2021; this will build on the amazing work of the past 20 years and represent an evolution and re-doubling of our efforts.

Over the last two decades, SOS, our incredible frontline partners and our global network of supporters have undoubtedly helped orangutans to survive in Sumatra. From planting over 2 million trees to restore lost forests, to saving the lives of more than 200 orangutans, and engaging upwards of 20,000 local people in conservation action, we'll allow ourselves a moment of pride when we reflect on our work to date.

Yet, forests are still falling, and both Sumatran and Tapanuli orangutans are in a highly fragile position.

So, in the next decade and beyond, conservation needs to undergo a step change. We need to move beyond survival – we need to enable wild orangutans to *thrive* in safe forests.

In order to achieve this, we will continue to build ever-stronger partnerships with organisations in Sumatra and around the world, working together to amplify our efforts and our voices to ensure a future for orangutans and their precious forests. This will take innovation, determination, and long-term investment. At the heart of our approach will be a steadfast commitment to supporting Sumatra's forest-edge communities - the custodians of their natural environment and wildlife. In such dynamic and complex landscapes, there are no quick and easy solutions to reconcile conservation and development; but thanks to all of our work over the last two decades, we know that balancing the needs and aspirations of Sumatra's people with the protection of the island's precious and unique natural resources is not only possible but is indeed the only path to building resilience for nature and people.

We're thinking long-term, big-picture, striving to bring about fundamental changes to the way that Sumatra's forests are valued, managed and protected. We are reaching a point where our united voices and united actions are strong enough to turn the tide for the wildlife, forests and communities of Sumatra. We would like to thank all our partners and supporters for their role in helping us get closer to realising this vision.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2021

The year ahead will be foundational to the next decade of conservation action. We will identify the landscapes where interventions are most urgently needed, and the approaches and alliances which offer the best hope of keeping Sumatra's orangutans, forests and communities safe.

Whilst we have spent many years as a small but impactful charity, we know that achieving our ambitious goals means growing our organisation at every level. We will invest in fundraising to expand and diversify our income streams to in turn grow our capacities to deliver game-changing conservation impact; we will maintain close and consistent engagement with field activities whilst upscaling our programmes; and enhanced communications will be essential to underpin our fundraising, outreach and policy work. Whilst this growth is very exciting, we will ensure that it does not change our fundamental way of working – to be personal, to achieve more with less, and to maintain focus on making a difference on the ground to the survival of the orangutans and the lives of the people who live alongside them.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's original governing document was a trust deed dated 20 October 2000 and SOS was registered as a charity in England and Wales (registered charity number 1085600) on 16 March 2001. In September 2014 the charity completed its registration as a Charitable Incorporated Organisation (registered charity number 1158711) to put the organisation onto a more robust footing. The funds held by the old Trust were transferred to the new CIO in quarter 2 of the 2015-16 financial year, and the old Trust has now been wound up in accordance with the trust deed.

New trustees are recruited on a skills basis to complement the existing expertise of the Board of Trustees. When new trustees are appointed, they are given an introduction to the work of the CIO and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities Act 2011.

During the period day-to-day administration of the charity was delegated to the Director. Some decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees meet at least four times a year. The Trustees do not receive remuneration.

The Trustees have identified and continued to monitor risks which may affect the charity and have taken reasonable steps to mitigate those risks. The Trustees set out on page 1 held office during the whole period of the report except where otherwise stated.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2021

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees are to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 14 September 2021 and signed on their behalf by

Edward Matthew

Ed Matthew, Chair of Trustees

Independent examiner's report

To the trustees of

Sumatran Orangutan Society

I report to the trustees on my examination of the accounts of Sumatran Orangutan Society (the CIO) for the year ended 31 March 2021, which are set out on pages 12 to 27.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Alison Godfrey

Date: 16 September 2021

Alison Godfrey FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Sumatran Orangutan Society

Statement of financial activities

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	122,853	314,885	437,738	434,501
Other trading activities	4	-	11,525	11,525	7,626
Investments		-	35	35	52
Total income		<u>122,853</u>	<u>326,445</u>	<u>449,298</u>	<u>442,179</u>
Expenditure on:					
Raising funds		-	105,952	105,952	72,078
Charitable activities:					
<i>Projects and grants</i>		88,499	73,592	162,091	699,210
<i>Advocacy and campaigns</i>		<u>4,358</u>	<u>97,218</u>	<u>101,576</u>	<u>132,621</u>
Total expenditure	6	<u>92,857</u>	<u>276,762</u>	<u>369,619</u>	<u>903,909</u>
Net income / (expenditure)		29,996	49,683	79,679	(461,730)
Transfers between funds		-	-	-	-
Net movement in funds	7	29,996	49,683	79,679	(461,730)
Reconciliation of funds:					
Total funds brought forward		<u>15,128</u>	<u>79,652</u>	<u>94,780</u>	<u>556,510</u>
Total funds carried forward		<u><u>45,124</u></u>	<u><u>129,335</u></u>	<u><u>174,459</u></u>	<u><u>94,780</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the accounts.

Sumatran Orangutan Society

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Current assets				
Stocks	10	81		81
Debtors	11	3,470		2,378
Cash at bank and in hand		<u>182,066</u>		<u>98,489</u>
		185,617		100,948
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(11,158)</u>		<u>(6,168)</u>
Net current assets			<u>174,459</u>	<u>94,780</u>
Net assets	14		<u>174,459</u>	<u>94,780</u>
Funds	15			
Restricted funds			45,124	15,128
Unrestricted funds			<u>129,335</u>	<u>79,652</u>
Total charity funds			<u>174,459</u>	<u>94,780</u>

Approved by the trustees on 14 September 2021 and signed on their behalf by

Edward Matthew

Ed Matthew, Chair of Trustees

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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)).

Sumatran Orangutan Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic has had a profound impact on the global economy, and has in turn affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted net current assets of £129,335, and a cash balance of £182,066. The charity has taken measures to reduce costs and its key funders have confirmed their commitments for the year ahead. The trustees therefore consider that the charity is a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

For Google AdWords, the charity measures the value of the gift at 50% of the market value provided by Google. Where the market value is given in foreign currency, this is translated in line with the charity's foreign exchange policy (note 1 (p)).

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2021	2020
Raising funds	33.4%	33.4%
Charitable activities:		
Projects and grants	33.3%	33.3%
Advocacy and campaigns	33.3%	33.3%

i) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

j) Stock

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.

k) 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.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

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.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Termination payments

Where an employee receives a termination payment, the cost is recognised at the date that the employee is notified.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

r) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations and legacies	117,094	317,407	434,501
Other trading activities	-	7,626	7,626
Investments	-	52	52
Total income	117,094	325,085	442,179
Expenditure on:			
Raising funds	-	72,078	72,078
Charitable activities:			
<i>Projects and grants</i>	544,163	155,047	699,210
<i>Advocacy and campaigns</i>	17,877	114,744	132,621
Total expenditure	562,040	341,869	903,909
Net expenditure and movement between funds	(444,946)	(16,784)	(461,730)

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £
Grants	27,642	42,951	70,593
Corporate donations	55,000	16,166	71,166
Donations from individuals	40,211	172,527	212,738
Community fundraising	-	15,332	15,332
Coronavirus Job Retention Scheme grant	-	27,132	27,132
Gifts in kind*	-	40,777	40,777
	<u>122,853</u>	<u>314,885</u>	<u>437,738</u>

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
Grants	23,726	8,809	32,535
Legacies	-	69,408	69,408
Corporate donations	58,748	21,099	79,847
Donations from individuals	34,220	111,214	145,434
Community fundraising	400	70,246	70,646
Gifts in kind*	-	36,631	36,631
	<u>117,094</u>	<u>317,407</u>	<u>434,501</u>

*Gifts in kind relate to the following services provided free of charge:

	2021 £	2020 £
Google AdWords	40,657	36,511
Other services	<u>120</u>	<u>120</u>
Gifts in kind	<u>40,777</u>	<u>36,631</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

4. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Licensing of logo	-	7,491	7,491	5,326
Merchandise sales	-	4,034	4,034	2,300
	-	11,525	11,525	7,626

All income from other trading activities was unrestricted in the prior year.

5. Government grants

The CIO received government support under the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 March 2021 was £27,132 (2020: £nil). There are no unfulfilled conditions or contingencies attaching to this grant.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

6. Total expenditure

	Raising funds £	Charitable activities <i>Projects and grants</i> £	<i>Advocacy and campaigns</i> £	Support and governance costs £	2021 Total £
Staff costs (note 8)	50,072	34,336	30,063	5,221	119,692
Grants payable (note 13)	-	85,419	-	-	85,419
Media and campaigns	-	-	6,551	-	6,551
Training and recruitment	-	-	594	1,171	1,765
Office expenses	-	940	-	16,091	17,031
General expenses	4,660	-	2,216	819	7,695
Marketing*	-	-	49,472	-	49,472
Insurance	-	-	-	1,057	1,057
Audit and accountancy	-	-	-	4,803	4,803
Consultancy	41,500	31,675	2,959	-	76,134
Sub-total	96,232	152,370	91,855	29,162	369,619
Allocation of support and governance costs	9,720	9,721	9,721	(29,162)	-
Total expenditure	105,952	162,091	101,576	-	369,619

*Marketing costs include Google AdWords gift in kind of £40,657 (2020: £36,511).

Total governance costs were £4,803 (2020: £4,026).

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

6. Total expenditure (continued)

Prior year comparative

	Raising funds £	Charitable activities <i>Projects and grants</i> £	<i>Advocacy and campaigns</i> £	Support and governance costs £	2020 Total £
Staff costs (note 8)	38,989	43,928	30,536	5,479	118,932
Grants payable (note 13)*	-	605,456	-	-	605,456
Partner capacity building*	-	16,137	-	-	16,137
Media and campaigns	-	-	3,257	-	3,257
Travel and subsistence	975	-	7,717	-	8,692
Training and recruitment	-	-	7,280	3,175	10,455
Office expenses	-	692	-	17,571	18,263
General expenses	21,116	-	4,671	1,453	27,240
Marketing	-	-	45,621	-	45,621
Insurance	-	-	-	872	872
Audit and accountancy	-	-	-	4,026	4,026
Consultancy	-	21,998	22,540	-	44,538
Legal and professional	-	-	-	420	420
Sub-total	61,080	688,211	121,622	32,996	903,909
Allocation of support and governance costs	10,998	10,999	10,999	(32,996)	-
Total expenditure	72,078	699,210	132,621	-	903,909

*Partner capacity building contains £13,731 of grants paid to institutions making the total grants payable in the prior year to be £619,187 (note 13).

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

7. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' / independent examiners' remuneration:		
▪ Independent examination (including VAT)	3,060	3,000
▪ Other services (including VAT)	1,671	1,026
Operating lease payments	<u>12,000</u>	<u>12,000</u>

8. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	109,954	107,634
Social security costs	5,642	7,489
Pension costs	<u>4,096</u>	<u>3,809</u>
	<u>119,692</u>	<u>118,932</u>

No employee earned more than £60,000 during the year.

Salaries and wages includes a redundancy payment of £3,103 for one staff member (2020: £Nil).

The key management personnel of the charity comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel were £42,830 (2020: £41,273).

	2021 No.	2020 No.
Average head count	<u>3.5</u>	<u>3.6</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Stock

	2021 £	2020 £
Merchandise	<u>81</u>	<u>81</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

11. Debtors

	2021 £	2020 £
Accrued income	1,470	375
Other debtors	<u>2,000</u>	<u>2,003</u>
	<u>3,470</u>	<u>2,378</u>

12. Creditors: amounts due within 1 year

	2021 £	2020 £
Trade creditors	1,145	148
Accruals	7,803	3,360
Other taxation and social security	<u>2,210</u>	<u>2,660</u>
	<u>11,158</u>	<u>6,168</u>

13. Grants payable

	2021 £	2020 £
Grants payable to institutions:		
Orangutan Information Centre	57,172	199,621
Sumatran Orangutan Conservation Programme	-	93,709
HAKA (Yayasan Hutan Alam dan Lingkungan Aceh)	-	75,997
FKL (Forum Konservasi Leuser)	-	63,120
The Ecology Trust *	-	61,602
ACCI (Aceh Climate Change Initiative)	-	40,000
Canopy	-	37,100
University of Oxford Wildlife Conservation Research Unit	11,800	18,429
Wildlife Asia	-	17,000
Friends of the Earth US	-	7,236
Nature for Change	<u>16,447</u>	<u>5,373</u>
	<u>85,419</u>	<u>619,187</u>

Grants payable to institutions were used to deliver programmes which support our charitable objects.

* This represents a transfer of assets when the administration of the Leuser Ecosystem Action Fund was passed on to The Ecology Trust in August 2019.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	45,124	140,493	185,617
Current liabilities	-	(11,158)	(11,158)
Net assets at 31 March 2021	45,124	129,335	174,459
Prior year comparative	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	15,128	85,820	100,948
Current liabilities	-	(6,168)	(6,168)
Net assets at 31 March 2020	15,128	79,652	94,780

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

15. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted funds				
The Lucy Wisdom Fund	133	16,668	(16,468)	333
Forest Restoration	8,289	35,892	(10,600)	33,581
Law Enforcement	62	915	-	977
HOCRU	3,125	13,978	(16,602)	501
Splash and Burn	3,191	837	(742)	3,286
CARE	328	3,856	-	4,184
Guides COVID-19 Appeal	-	25,847	(24,742)	1,105
Batang Toru	-	4,900	(3,743)	1,157
Deforestation Monitoring	-	19,960	(19,960)	-
Total restricted funds	15,128	122,853	(92,857)	45,124
Unrestricted funds				
General funds	79,652	326,445	(276,762)	129,335
Total unrestricted funds	79,652	326,445	(276,762)	129,335
Total funds	94,780	449,298	(369,619)	174,459

Purposes of restricted funds

The Lucy Wisdom fund

A fund set up in memory of SOS founder Lucy Wisdom for scholarships, and to purchase land for conservation in Sumatra.

Forest Restoration

Donations to support the restoration of degraded forests in Sumatra.

Law Enforcement

Supporting wildlife and forest crime patrols and investigations, and policy analysis to support effective conservation initiatives.

Human-Orangutan Conflict Response Unit (HOCRU)

Donations to support the HOCRU programme in Sumatra which rescues orangutans from conflict situations and the illegal pet trade, and provides education and training to local communities affected by human wildlife conflict.

Splash and Burn Art Campaign

Curated by renowned Street Artist, Ernest Zacharevic, the Splash & Burn campaign is an innovative platform to raise global consciousness about Sumatra's incredible forests, iconic wildlife and forest-dependent communities.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Community Agroforestry, Restoration and Education (CARE)

The Community Agroforestry, Restoration and Education (CARE) programme supports the durable restoration and protection of orangutan habitat through supporting forest-adjacent communities to become conservation ambassadors and the development of sustainable livelihoods which depend on, and contribute to, the protection of the rainforest ecosystem.

Guides COVID-19 Appeal

An appeal to provide support for forest guides and their families who lost their livelihoods due to the pandemic.

Batang Toru

Protection efforts for the world's rarest great ape species, the Tapanuli orangutan, and their habitat in the Batang Toru ecosystem.

Deforestation Monitoring

A remote satellite monitoring programme to detect and respond to deforestation events throughout the Leuser Ecosystem.

Prior year comparative

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Restricted funds				
The Lucy Wisdom fund	536	2,000	(2,417)	-
Lucy Wisdom School	-	5,552	(5,538)	119
Rainforest Restoration	-	32,622	(31,320)	14
Rainforest Home	26,102	15,289	(34,404)	1,302
Law Enforcement	356	317	(611)	6,987
HOCRU	4,473	8,205	(9,553)	62
Splash and Burn	2,971	26,766	(26,546)	3,125
CARE	-	3,465	(3,137)	3,191
OIC operational costs	919	-	(919)	328
LEAF	424,717	-	(424,717)	-
Batang Toru	-	6,390	(6,390)	-
Deforestation Monitoring	-	15,488	(15,488)	-
SPOC	-	1,000	(1,000)	-
Total restricted funds	460,074	117,094	(562,040)	15,128
Unrestricted funds				
General funds	96,436	325,085	(341,869)	79,652
Total unrestricted funds	96,436	325,085	(341,869)	79,652
Total funds	556,510	442,179	(903,909)	94,780

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2021

16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021 £	2020 £
Amount falling due:		
Within 1 year	1,000	12,000
Within 1 - 5 years	-	1,000
	<u>1,000</u>	<u>13,000</u>

17. Related party transactions

There were no related party transactions in the current or prior year.