

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

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<b>Charity number</b>	1158711		
<b>Registered office and operational address</b>	6 Lombard Street Abingdon Oxfordshire OX14 5BJ		
<b>Trustees</b>	<p>The trustees are who served during the year and up to the date of this report were as follows:</p> <p>Katie Arber Simon Constantine Stephen Griffin Ed Matthew Gary Mitchell Peter Stimpson Steven Trent Fiona Wheatley</p> <p>(Resigned 25 April 2022)</p>		
<b>Director</b>	Helen Buckland		
<b>Bankers</b>	<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		
<b>Solicitors</b>	Clifford Chance LLP 10 Upper Bank Street Canary Wharf London E14 5JJ		
<b>Independent examiners</b>	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**

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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**

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#### **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

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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

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#### **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

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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

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#### **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**

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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**

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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**

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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**

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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**

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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 £
<b>Income from:</b>					
Donations and legacies	3	216,816	359,091	<b>575,907</b>	437,738
Other trading activities	4	-	3,516	<b>3,516</b>	11,525
Investments		-	13	<b>13</b>	35
<b>Total income</b>		<u>216,816</u>	<u>362,620</u>	<u><b>579,436</b></u>	<u>449,298</u>
<b>Expenditure on:</b>					
Raising funds		-	115,841	<b>115,841</b>	105,952
Charitable activities:					
<i>Projects and grants</i>		266,883	94,106	<b>360,989</b>	162,091
<i>Advocacy and communications</i>		<u>3,801</u>	<u>95,006</u>	<u><b>98,807</b></u>	<u>101,576</u>
<b>Total expenditure</b>	6	<u>270,684</u>	<u>304,953</u>	<u><b>575,637</b></u>	<u>369,619</u>
<b>Net income / (expenditure)</b>		(53,868)	57,667	<b>3,799</b>	79,679
Transfers between funds		<u>29,780</u>	<u>(29,780)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	7	(24,088)	27,887	<b>3,799</b>	79,679
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>45,124</u>	<u>129,335</u>	<u><b>174,459</b></u>	<u>94,780</u>
<b>Total funds carried forward</b>		<u><u>21,036</u></u>	<u><u>157,222</u></u>	<u><u><b>178,258</b></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 £
<b>Current assets</b>				
Stocks	10	-		81
Debtors	11	6,012		3,470
Cash at bank and in hand		<u>187,346</u>		<u>182,066</u>
		<b>193,358</b>		185,617
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	12	<u>(15,100)</u>		<u>(11,158)</u>
<b>Net current assets</b>			<u><b>178,258</b></u>	<u>174,459</u>
<b>Net assets</b>	14		<u><b>178,258</b></u>	<u>174,459</u>
<b>Funds</b>	15			
Restricted funds			<b>21,036</b>	45,124
Unrestricted funds			<u><b>157,222</b></u>	<u>129,335</u>
<b>Total charity funds</b>			<u><b>178,258</b></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 £
<b>Net movement in funds</b>	<b>3,799</b>	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>
<b>Net cash provided by / (used in) operating activities</b>	<b><u>5,267</u></b>	<b><u>83,542</u></b>
<b>Cash flows from investing activities:</b>		
Interest from investments	<u>13</u>	<u>35</u>
<b>Net cash provided by / (used in) investing activities</b>	<b><u>13</u></b>	<b><u>35</u></b>
<b>Increase / (decrease) in cash and cash equivalents in the year</b>	<b>5,280</b>	83,577
Cash and cash equivalents at the beginning of the year	<u>182,066</u>	<u>98,489</u>
<b>Cash and cash equivalents at the end of the year</b>	<b><u><u>187,346</u></u></b>	<b><u><u>182,066</u></u></b>

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**

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#### **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

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##### 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**

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**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

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



# 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

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#### 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	<b>132,447</b>
Grants payable (note 13)	-	234,767	-	-	<b>234,767</b>
Media and campaigns	-	-	2,166	-	<b>2,166</b>
Travel and subsistence	-	-	5,032	-	<b>5,032</b>
Training and recruitment	-	-	450	1,504	<b>1,954</b>
Office expenses	-	1,516	-	15,647	<b>17,163</b>
General expenses	6,583	-	2,661	1,383	<b>10,627</b>
Marketing*	-	-	47,597	-	<b>47,597</b>
Insurance	-	-	-	1,108	<b>1,108</b>
Audit and accountancy	-	-	-	5,246	<b>5,246</b>
Consultancy	67,285	47,745	2,500	-	<b>117,530</b>
<b>Sub-total</b>	106,035	351,182	89,000	29,420	<b>575,637</b>
Allocation of support and governance costs	9,806	9,807	9,807	(29,420)	-
<b>Total expenditure</b>	<b>115,841</b>	<b>360,989</b>	<b>98,807</b>	<b>-</b>	<b>575,637</b>

\*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
<b>Sub-total</b>	96,232	152,370	91,855	29,162	369,619
Allocation of support and governance costs	9,720	9,721	9,721	(29,162)	-
<b>Total expenditure</b>	<b>105,952</b>	<b>162,091</b>	<b>101,576</b>	<b>-</b>	<b>369,619</b>

## 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><b>6,012</b></u>	<u><b>3,470</b></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><b>15,100</b></u>	<u><b>11,158</b></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><b>234,767</b></u>	<u><b>85,419</b></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	<b>193,358</b>
Current liabilities	-	(15,100)	<b>(15,100)</b>
<b>Net assets at 31 March 2022</b>	<b>21,036</b>	<b>157,222</b>	<b>178,258</b>
<b>Prior year comparative</b>			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	45,124	140,493	<b>185,617</b>
Current liabilities	-	(11,158)	<b>(11,158)</b>
<b>Net assets at 31 March 2021</b>	<b>45,124</b>	<b>129,335</b>	<b>174,459</b>

# 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 £
<b>Restricted funds</b>					
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	-
<b>Total restricted funds</b>	<b>45,124</b>	<b>216,816</b>	<b>(270,684)</b>	<b>29,780</b>	<b>21,036</b>
<b>Unrestricted funds</b>					
General funds	129,335	362,620	(304,953)	(29,780)	157,222
<b>Total unrestricted funds</b>	<b>129,335</b>	<b>362,620</b>	<b>(304,953)</b>	<b>(29,780)</b>	<b>157,222</b>
<b>Total funds</b>	<b>174,459</b>	<b>579,436</b>	<b>(575,637)</b>	<b>-</b>	<b>178,258</b>

### 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**

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

### 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	-	-
	<b>-</b>	<b>1,000</b>

### 17. Related party transactions

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