

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	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <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
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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										
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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																						

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Report of the trustees

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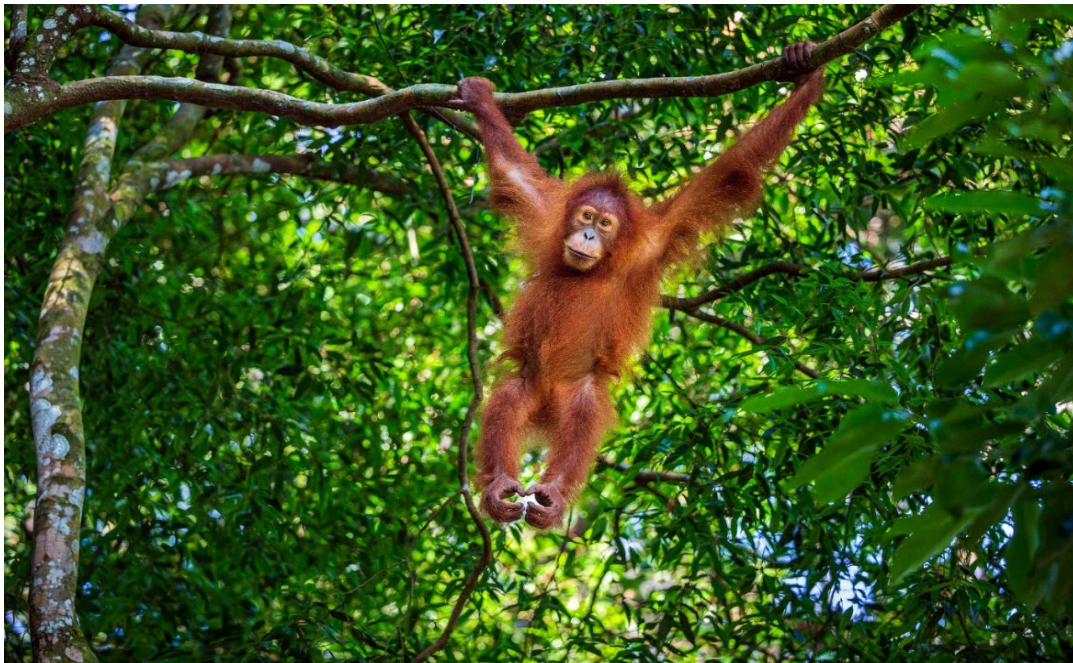
Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

OBJECTIVES AND ACTIVITIES

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.

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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.

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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.

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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.

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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.



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- **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.

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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.

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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.

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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.

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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.

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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:

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- 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		Support and governance costs	2023 Total
	£	<i>Projects and grants</i>	<i>Advocacy and communications</i>	£	£
		£	£		
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	<u>(288,368)</u>	<u>(353,947)</u>
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	<u>-</u>	<u>(95,629)</u>	<u>(95,629)</u>
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	<u>(101,490)</u>	<u>(17,184)</u>	<u>(118,674)</u>
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).