

# Annual Report and Financial Statements

For the year ended 31 December 2022

## Orangutan Foundation

Company Number: 4624177

Charity number: 1095660



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# Orangutan Foundation

## Reference and Administrative Details

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<b>Trustees:</b>	Sir Richard Gozney Ashley Leiman OBE (Chair) Marcus Phipps (resigned March 2022) Ian Redmond OBE Dr Jack Rieley Richard Robinow Guy Sanders (Treasurer)
<b>Key Management Personnel:</b>	John Robertson (Director of Indonesian Programmes)
<b>Principal address &amp; Registered Office:</b>	7 Kent Terrace London NW1 4RP
<b>Registered company number:</b>	4624177
<b>Registered Charity number:</b>	1095660
<b>Independent auditor:</b>	Blue Spire Ltd Cawley Priory South Pallant Chichester PO19 1SY
<b>Bankers:</b>	Lloyds Bank Plc 185 Baker Street London NW1 6XB

# Orangutan Foundation

## Trustees' Report

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The Trustees present their Annual Report and Accounts for the year ended 31 December 2022.

### Objects and Activities

The objects of the Orangutan Foundation are:

- to promote for the public benefit, the preservation of non-human primates in their natural habitat, to promote their long-term welfare in all parts of the world and to protect them from extinction; and
- to advance education for the public benefit in the study, preservation and protection from extinction of non-human primates;

### Public Benefit

All Trustees give their time voluntarily and receive no benefit with the exception of rent for office space as set out in Note 5.

Details of the work undertaken by the Orangutan Foundation in 2022, as set out in this report, satisfies the public benefit requirements for Charities engaged in animal welfare, promoting the environment and the advancement of education. The Charity's Trustees have thus complied with the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

### Structure, Governance and Management

Orangutan Foundation is a charity established as a Company Limited by Guarantee (No 4624177). The company is registered with the Charity Commissioners (No 1095660) and is governed by a Memorandum and Articles of Association, which were incorporated in December 2002. The Foundation provides funds to fulfil its objectives, to its Indonesia Country Office, which is registered as a foreign non-governmental organisation (NGO).

Originally, the Orangutan Foundation ("the Foundation") was established as a Charity under a trust deed approved by the Charity Commission (No 1095660-1) in 1994. The objects of the original Charity were to promote the preservation of wild orangutans and to advance education to preserve and protect the species from extinction. As the Foundation evolved, it became necessary to widen its activities. A unifying direction was given by the Charity Commissioners in October 2003 'linking' the two Charities together. This means that whilst both Charities remain separate legal entities, there is no requirement for separate financial statements or annual returns.

The governance of the Charity is vested in a Board of Trustees, which meets on at least two occasions each year. The Board will continue to endeavour to widen its skills base and recruit trustees with relevant experience. New trustees receive induction training and are briefed on developments in charity law and financial matters, as appropriate. Marcus Phipps resigned as a Trustee in March 2022 and the Board thanked him for his inestimable work over many years on behalf of the Foundation. Details of all remaining trustees, all of whom served for the whole period, are shown on page 2 of this report.

Day-to-day management of the Charity's affairs is the responsibility of the Director, who is also a Trustee, assisted by a small number of employed staff.

# Orangutan Foundation

## Trustees' Report

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### Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The Trustees are satisfied that major risks to which the Charity is exposed have been discussed and systems have been put in place to mitigate those risks. The principal risks identified by the Trustees are as follows:

- Ongoing threats of habitat loss and degradation, particularly in the face of commercial pressures in Indonesia.
- Challenges raising unrestricted funds to enable continued support of field operations, due to the current financial climate.
- Loss or incapacitation of key staff
- Depreciation of sterling, especially relative to the US dollar, as a result of global economic factors, increasing operating costs of the Country Office in Indonesia.

### 2022 Activities and Achievements

The Orangutan Foundation offers its appreciation to all grant giving bodies, donors and supporters without whom we would not be able carry out our mission to provide a future for Orangutans, Forests and People in Indonesian Borneo, which is carried out by the Foundation's Indonesia Country Office.

#### **The Indonesia Country Office activities**

Notable achievements of the Foundation's Indonesia Country Office during the year include:

#### **Lamandau Wildlife Reserve, Central Kalimantan, Indonesian Borneo.**

The reserve and adjoining buffer zone forests cover over 200,000 acres (82,685 hectares) and was established as a release site for orangutans. The Foundation collaborates with the government's conservation agency BKSDA in protecting the reserve and its orangutan population.

#### ***Habitat protection***

- The integrity and biodiversity of the reserve is threatened by illegal logging, encroachment, fires, and hunting. To address these threats, habitat protection efforts focused on the operation of nine guard posts that are located at strategic points around the reserve, to control access, prevent transportation of illegally felled timber, and to launch monitoring patrols. 48 routine patrols were conducted from each of seven guard posts, monitoring the forest up to 5 km around the guard post, using GPS with SMART Patrol software.
- During routine monitoring patrols, 31 incidents of illegal activities were detected and disrupted during the year, comprising encroachment (9), illegal logging (9), and hunting

(13). All these cases were reported to BKSDA and then followed up with four sets of joint patrols carried out together with BKSDA.

- The patrol staff also played a crucial role in the early detection and extinguishing of bush fires. Ten bush fires were extinguished during the year together with BKSDA (5 inside the reserve and 5 in the buffer zone). For larger outbreaks, support was provided by the district forest fire-fighting unit (Manggala Agni) and other local agencies.
- All the guard posts have been equipped with firefighting equipment, including portable water pumps, hoses, and jet shooters.
- In addition to ground monitoring, aerial monitoring was conducted using a drone and Geographic Information System (GIS) analysis of satellite imagery. GIS analyses were used to plot the locations of illegal activities and outbreaks of wildfires using input data from SMART Patrols, to assist with conservation management planning and collaboration with the conservation agency BKSDA.
- A GIS landcover analysis of the reserve for 2022 was prepared, which was crucial in being able to identify areas of encroachment that mainly comprises small plantations in already degraded areas of the reserve. Despite this, there was no significant change in the amount of forest cover compared to the previous year (% change <0.02%), indicating that overall, the patrol system was effective in protecting the integrity of the standing forest in the reserve through early detection to resolve all small cases of illegal logging before they could develop into large-scale degradation of forest structure.
- An analysis of above-ground carbon stocks found 6,538,908 tonnes Carbon in the reserve. This is in addition to the below ground peat deposits of 36,500,504 tonnes C estimated by a consultant team in 2010. This gives a total of more than 43 million tonnes C (equivalent to 157,811,177 tonnes CO<sub>2</sub> emissions), just for inside the reserve, without the additional deeper peat layers within the 21,260-hectares (ha) eastern buffer zone area. This emphasises the importance of habitat protection efforts for both global climate change and biodiversity conservation.

### ***Orangutan rescues and post-release monitoring***

- Five orangutan release camps were operated as part of the post-release monitoring programme. Foundation staff monitored the presence of sixty-three orangutans regularly during the year in the forest around the camps, comprising 36 reintroduced orangutans, 13 wild orangutans and six graduates of the soft-release process living independently, as well as a further eight undergoing soft-release.
- Two orangutans (Satria and Nyunyu) were released after successfully graduating from the soft-release process. They had undergone a five-year period, since taken in as orphaned infants, to develop the skills needed to survive independently in the forest.
- Four orangutans whose pregnancies were monitored gave birth during 2022. There have now been more than 98 orangutan births monitored under the reintroduction programme to end of 2022, comprising 87 second-generation births (born to mothers who had been released in the reserve), seven third-generation births (i.e., infants whose grandmothers had been released), and four of totally wild origin monitored by camp staff. Through the combined efforts of releases, protection, and monitoring, we have helped to establish and maintain a self-sustaining viable population.
- The health of all released orangutans still under observation is monitored by camp staff, whilst weekly and on-call health checks are made by the Foundation's Veterinary Doctor, especially for the infants in soft-release.

# Orangutan Foundation

## Trustees' Report

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- Four orangutans were rescued and released into the reserve together with BKSDA during the year; whilst 27 individuals of other species were also released.

### ***Habitat restoration***

- Four nurseries were maintained to support the habitat restoration programme, where wild seedlings from 10 species that had been collected by local villagers were maintained and nurtured for 6-9 months before planting out.
- To restore degraded habitat and increase the carrying capacity of the Reserve, 54,000 wild seedlings were planted out at the beginning of the rainy season at four locations covering 30 ha of degraded land and enrichment planting in 50.5 ha under natural succession. The total area restored now covers 328 acres (133 hectares), with 191,858 seedlings planted out since 2015. To maximise their survival, maintenance work is carried out on each seedling at intervals since planting of about 3, 12, and 24 months. The total area maintained in 2022 was 70 ha (including seedlings planting out in previous two years). The collection of wild seedlings, planting out, and after-planting maintenance was carried out using 18 daily labourers from local communities.

### **Tanjung Puting National Park, Central Kalimantan, Indonesian Borneo**

The Foundation collaborates with the park management BTNP to protect the park and conduct research to support conservation management planning.

### ***Habitat protection***

- The Foundation operated two guard posts on the western side of the park, which are strategically located to control the main river access points into the core zone, and from which both weekly river and weekly land forest monitoring patrols were carried out. The weekly patrols use SMART Patrol software with handheld GPS units, with the data being processed in the GIS and shared with BTNP. 126 monitoring patrols were conducted here during 2022, covering 1,453 km. All incidents of illegal activities are reported to BTNP Head of Resort.
- The guard post staff also helped BTNP staff to monitor the park for any outbreaks of fire.

### ***Research and education***

- The Foundation continued to operate an international Tropical Forest Research Station at Pondok Ambung in the northern sector of the park.
- The camera-trapping programme continued, with 12 camera traps in operation around the Pondok Ambung area, recording 788 animals from 30 species in 2022. Overall, thirty-seven rare species have been recorded, comprising 2 species of reptiles, 9 bird species, and 26 species of mammals, including the endangered Bornean Clouded Leopard, Sun Bear, porcupine, six species of primates, three species of deer, two species of small wild cats, three species of pheasant and monitor lizards.
- Night-time surveys of Bornean Tarsier (nocturnal primate) and Tomistoma (crocodilian) were conducted, together with daytime surveys of Proboscis Monkeys.
- Growth development of 136 trees from 48 species in twenty sample plots within two permanent vegetation plots was measured twice (every six months), whilst a survey of the phenology of 51 tree species was carried out every month.

# Orangutan Foundation

## Trustees' Report

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- The Information Centre in the park operated by the Foundation with a local guide, received 1,917 visitors from 43 different countries during the year, as it recovered from travel restrictions related to the Covid-19 pandemic.

### **Forests outside conservation areas, western Central Kalimantan, Indonesian Borneo**

This is a joint initiative with Yayorin (the Foundation's local partner NGO), to conserve populations of the critically endangered Bornean Orangutan and other wildlife that survive in forests outside conservation areas, where the majority of orangutans and their habitats are found.

Highlights of our work in this area include:

- Collaborating with industrial concessionaires responsible for managing forest lands outside conservation areas in five districts of western Central Kalimantan, which together cover over one million hectares (2.5 million acres) of forests. This work, carried out with BKSDA and concessionaires, focused on conducting surveys in high biodiversity forests to determine the status of orangutan populations within each management concession and conservation actions required.
- During 2022, surveys were conducted in six locations along 72 km of transects covering an area of 231,588 ha (572,000 acres).
- Three stakeholder workshops were conducted jointly with BKSDA and Yayorin to present and discuss the results with all related industrial concessionaires – held separately for logging and plantation concessionaires.
- A local public consultation was held, in collaboration with BKSDA, the Provincial Forestry Service, and district government agencies, for a plan to establish an Essential Ecosystem Area (KEE) covering some 21,260 hectares of forest land in the buffer zone adjoining the Lamandau Wildlife Reserve. Following a recommendation from the Head of the District Government, a joint presentation was made to the DG for Conservation of Natural Resources and Ecosystems.
- Forest monitoring patrols in the buffer zone forests around the Lamandau WR, under the responsibility of two districts' FMUs, were conducted to protect these forests from illegal logging, encroachment, and outbreaks of wildfires.
- A training programme in wildlife and habitat survey techniques was held for 21 staff from participating concession holders and related Forestry agencies (BKSDA, BTNTP, FMs).

### **Education, research, and co-ordination**

- Five conservation education events were organised with guest speakers, hosted by the Country Office. These were held to celebrate annual nature days, including Primate Day, Earth Day, Biodiversity Day, and International Orangutan Day. National Tree Planting Day was celebrated in November at the Danau Burung reforestation sites together with BKSDA and 22 students from two local schools, who learnt about the reforestation programme, and each planted a seedling.
- The field teams provide regular video clips, photographic documentation and news updates that are used on the Foundation's social media platforms both in Indonesia and the UK.



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- Four research grants of £500 each were awarded to Indonesian students to conduct fieldwork in tropical ecology. This long-term programme aims to support the development of future conservation leaders and practitioners.
- Regular meetings for presenting work plans and co-ordinating activities were held with officials from the Ministry of Environment & Forestry, local government agencies, NGOs, and other stakeholders.

### UK office activities

- A bespoke painting by artist Kiril Jeliakov in partnership with philanthropic fashion house, Treun House Atelier, was auctioned for Earth day in April raising £500 for the Foundation.
- Wilhelma Zoologisch-Botanischer Garten agreed a new 3 year grant towards the reforestation programme.
- Explorers Against Extinction chose Orangutan Foundation as their charity of the year with funds going towards the reforestation programme.
- Big Green Match Fund raised just over £11,000 towards Habitat Protection and Habitat Restoration.
- In May, Orangutan Foundation attended the launch of "OrWanguTuan", a craft beer collaboration with comedian Phil Wang, Anspach & Hobday brewers and The Wine Society with proceeds from beer sales going towards the Foundation.
- Founder and Director, Ashley Leiman, undertook her first trip to the field since before the Covid-19 pandemic. She had a productive meeting with the Assistant to the Secretary General in Jakarta, strengthening support and partnership with government, and took part in the release of the orangutan Satria.
- Erica Stanford cycled an amazing 980 miles across 9 days from Land's End to John O'Groats to complete the Race Across Britain in September raising over £3,000 for the Orangutan Foundation.
- Finance Manager, Coreen Reilly, was delighted to attend the 12<sup>th</sup> Discworld Convention in Birmingham in August where attendees raised almost £10k for the Foundation.
- Sponsor an Acre for International Orangutan Day in August helped to protect 3,348 acres of rainforest.
- Ashley Leiman, along with Regina Frey, founder of PanEco and Dr Ian Singleton, director of Sumatran Orangutan Conservation Programme accompanied 12 people on the "30 years of conservation tour" in November, visiting conservation programmes in Sumatra and Borneo.
- The Big Give Christmas Challenge raised just over £33,000 to help protect the 80% of orangutans that live under threat of habitat loss outside of national parks and reserves.
- We have continued to increase our audience across all social platforms by posting stories from the field and the UK office frequently and consistently. Instagram remains our largest online supporter base with 25.3k followers. Our Twitter and LinkedIn have also continued to grow apace with 15.8k and 2.2k followers, respectively, compared to 15k and 1.7k in 2021. Our average reach on Facebook has increased by 33% compared to 2021. Over the next year, we will be focussing on collecting analytic data to continue to adapt and improve our social reach and engagement across all platforms.

# Orangutan Foundation

## Trustees' Report

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### Staff and volunteers

- As of June 2023, Pak Hendra resigned from his role as Programme Manager with Orangutan Foundation in order to return to his role with government. Recruitment for a new Programme Manager is ongoing.
- Communication and Operations Manager, Rob Durgut, left the Foundation in November 2022 and was replaced by Amy Crawford as Communication and Operations Officer in December 2022. Amy is already proving to be an asset to the Foundation.

The Foundation achieved all its main aims for 2022.

### **Aims for 2023**

We have set ourselves the following challenges for 2023:

- Boost the protection of orangutans and their habitats in the Lamandau Wildlife Reserve and Tanjung Puting National Park through joint planning and implementation of conservation programmes based on conservation needs and in collaboration with government conservation agencies and surrounding communities.
- Support the protection of orangutans and their habitats through the operation of eleven guard posts, five post-release monitoring camps, a research station, and a visitor information centre, as well as by remote sensing using drones and GIS technology.
- Increase protection of the Lamandau Wildlife Reserve through establishing a new guard post in the southern sector and increase the frequency of weekly forest monitoring patrols.
- Continue the Forest Restoration Programme in the Lamandau Wildlife Reserve through nurturing and then planting out 43,500 wild seedlings to restore 36 ha of degraded orangutan habitat; carrying out maintenance work on saplings planted out over the previous two years; and facilitating natural regeneration.
- Monitor overall changes in forest cover of the Lamandau Wildlife Reserve in 2023 through GIS analysis of satellite imagery, supplemented with aerial photography by drones.
- Collaborate with industrial concessionaires, Yayorin and BKSDA to support orangutan conservation efforts in forests outside conservation areas in Central Kalimantan, covering more than 1 million hectares of prime orangutan habitats.
- Conduct an orangutan population survey in the Lamandau Wildlife Reserve and surrounding buffer zone forests to determine the overall population status and trend.
- Engage with industrial plantation holders and government agencies to prevent and mitigate human-wildlife conflicts within and around their concessions.
- Continue a study of the Tarsier (a rare nocturnal primate) at Pondok Ambung Tropical Forest Research Station, and a census of the False Gharial along the Sekonyer River.
- Facilitate Indonesian research students to conduct ecological field research based at Pondok Ambung Research Station and the Lamandau Wildlife Reserve.
- Upgrade the veterinary equipment for the Foundation's vet team at the new wildlife clinic.
- Continue with a fundraising drive to boost membership and donations, whilst simultaneously maintaining field costs in line with revenues.
- Continue to raise awareness of the Foundation's work through increased social media reach.

# Orangutan Foundation

## Trustees' Report

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### Financial Review for the year ended 31 December 2022

The Statement of Financial Activities is set out on page 17 of the financial statements. A summary of the financial results is set out below.

#### *Income*

Total income for 2022 amounted to £1,514k (2021: 679k). Income from donations and legacies, including membership subscriptions, amounted to £1,454k (2021: £609k). Income from charitable activities amounted to £60k (2021: £70k).

#### *Expenditure*

Expenditure totalled £553k (2021: £517k). The cost of raising funds related to expenditure on fundraising and publicity and amounted to £40k (2021: £28k). Expenditure on supporting activities in the field amounted to £460k (2021: £436k). Education costs were £4k (2021: £4k). Governance and support costs were £48k (2021: £49k).

The net result for the year was an increase in funds of £962k (2021: £162k).

#### *Designated Funds*

Since 2019, the Foundation has been beneficiary to several significant legacies that have helped to create a favourable financial position. As such, the Board of Trustees have decided to designate funds to ensure the sustainability of our work in Indonesia.

In May 2021, the Foundation signed a new 3-year Memorandum of Understanding (MoU) with the Ministry of Environment and Forestry (MOEF) in Indonesia setting out work plans on how the Foundation and MOEF will work together cooperatively to support the conservation of orangutans and their habitats in a sustainable manner. A target of US\$1,250,000, equivalent to £883,845<sup>1</sup>, funding from the Foundation over 3 years was included in the MoU for the implementation of these activities. At 31<sup>st</sup> December 2022, the Foundation had spent £607,923 on the implementation of activities agreed in the work plans. As this MoU is critical to the Foundation continuing to operate in Indonesia, the Board of Trustees have agreed to designate the remaining funding under the MoU, totalling £275,822, for the remaining period of the MoU to May 2024.

In 2020, the Foundation launched the Landscape Conservation Programme (LCP), a programme for the conservation of endangered apes outside conservation areas, where the majority of orangutans are found. This complements an ongoing collaboration started in 2017. The trustees believe that this programme is in accordance with the Foundation's long-term strategy and as such designated £150,000 to support its establishment and growth. As at December 31<sup>st</sup> 2022, a total of £46,978 of designated funds has been spent. In 2022, the LCP staff undertook 4 surveys, successfully determining distribution and size of orangutan populations within concessionaires and working together to devise forest management plans.

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<sup>1</sup> Figure converted into GBP using the following rate: 0.70708 GBP per USD. Rate provided by Oanda on 27<sup>th</sup> May 2021, being the date the MOU was signed.

# Orangutan Foundation

## Trustees' Report

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In addition to the designated funds set out above, following several years with limited renewal of equipment and infrastructure of other field programmes, the trustees agreed to allocate £50,000 to capital expenditure in 2020. However, this allocation was not immediately utilised because the Foundation was instead able to use a large donation received in early 2020 from an individual donor to cover immediate capital expenditure requirements. This left the £50,000 allocation carried forward to 2022 when it was set against approved capital expenditure designed to approve field operations. The expenditure included a new vehicle, new speedboat and long boat, cameras and camera traps and a drone for ariel monitoring. Total expenditure on capital expenditure in 2022 was £42,757 leaving £7,243 to be carried over into 2023.

As such, total designated funds of £386,087 are carried over into 2023.

### ***Reserves policy***

The Trustees believe that it is essential that the Foundation maintains sufficient reserves to allow it to continue its work through difficult economic times, to allow flexibility for cash flow requirements in respect of committed programmes, as well as providing resources in the event of any significant and unexpected expenditure.

The Trustees have set a target of twelve months' expected expenditure as a prudent minimum level of free reserves. This takes into account the need to have a responsible level of cover for our long-term programmes, facilities and staff – which include 11 guard posts, 5 orangutan reintroduction and monitoring camps, 8 infant orangutans under soft-release process, 4 forest restoration sites, 1 research station and a Country Office with 62 fulltime staff, and the responsibility to implement work programmes that have been agreed under an MoU with the central government.

Free reserves as at 31 December 2022 amounted to £1,797k (2021: £429k) which are available to fund ongoing operations. This exceeds the minimum reserves target set by the Trustees. However, the Trustees, in addition to ensuring that the Foundation can meet its immediate obligations also need to take into account the long-term nature of conservation and need to be confident that any programmes run by the Foundation can be sustained in the long term. Accordingly, the Trustees believe it prudent, at a time of rising global costs, to use current reserves to invest in and ensure the sustainability of existing programmes rather than initiate any new programmes at this time that may not be able to be supported with future income.

The trustees will review this policy on an annual basis.

The net assets of the Orangutan Foundation as at 31 December 2022 amounted to £2,183k (2021: £1,221k), there were no restricted funds at the year end (2021: nil), £386k is designated funds and £1,797k is unrestricted funds.

### **The financial outlook**

The Foundation was extremely grateful in 2022 to be beneficiary to several significant legacies resulting in a healthy cash balance. 2023 however has already seen a 17% increase in salary and operational field costs due to inflationary pressure. As the Trustees believe costs will only increase for the foreseeable future, they believe the current amount of reserves prudent to ensure the Foundation is able to support conservation work in the field long term.

# Orangutan Foundation

## Trustees' Report

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We continue to have a sufficient cash balance, which at the end of the year was £2,172k (2021: £1,176k), to meet forecast expenditure in 2023.

Owing to the forecasted legacy income, the Trustees agreed to investment of £500k across two 12-month fixed term deposit accounts, which will mature in October 2023 and November 2023 respectively.

### Policy for remuneration of key management

The Charity is managed, on a pro-bono basis by Ashley Leiman, who is a Director and Trustee. Remuneration for other key management personnel is set with reference to an individual's skills and performance with reference to current market rates. A review of remuneration is undertaken on an annual basis and changes implemented with effect from 1 January each year.

### Related parties

Details of transactions with related parties are given in note 5 to the financial statements'.

### Statement of Trustees' responsibility in relation to the financial statements

The Charity Trustees (who are also the directors of the Orangutan Foundation Limited for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure for that period. In preparing the 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 estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Orangutan Foundation website ([www.orangutan.org.uk](http://www.orangutan.org.uk)). Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# Orangutan Foundation

## Trustees' Report

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### Auditor

Blue Spire Limited was appointed to act as auditor for the Foundation in 2022.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on 28/12/23 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Ashley Leiman', with a stylized initial 'A'.

Ashley Leiman OBE, Director and Trustee

# Auditor's report to the Trustees of

## Orangutan Foundation

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### Independent Auditor's Report to the Trustees of Orangutan Foundation

#### Opinion

We have audited the financial statements of Orangutan Foundation (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

# Auditor's report to the Trustees of

## Orangutan Foundation

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### **Matters on which we are required to report by exception**

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

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

### **Responsibilities of trustees**

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

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

### **Auditor responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

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

Based on our understanding of the Charity and the sector in which it operates, we identified the principal laws and regulations that directly affect the financial statements to be the Charities Act, Companies Act, and Employment Act. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

In addition, the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. There is a limitation to areas most likely to have such an effect. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.



# Auditor's report to the Trustees of

## Orangutan Foundation

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Audit procedures performed by the engagement team included:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

### Use of our report

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

*Blue Spire Limited*

Blue Spire Limited, Statutory Auditor

Date

*31 August 2023*

Cawley Priory  
South Pallant  
Chichester  
West Sussex  
PO19 1SY

*Blue Spire Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

# Orangutan Foundation

## Statement of Financial Activities For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021
<b>INCOME</b>					
Income from grants, donations and legacies		1,381,084	73,188	1,454,272	609,364
Income from charitable activities		18,878	40,561	59,439	69,597
Other income		579	-	579	97
<b>TOTAL INCOME</b>	<b>2</b>	<b>1,400,542</b>	<b>113,749</b>	<b>1,514,290</b>	<b>679,058</b>
<b>EXPENDITURE</b>					
Expenditure on raising funds		40,487	-	40,487	27,559
Expenditure on charitable activities					
· Activities in the field		345,824	114,082	459,906	436,099
· Education - newsletter costs		4,146	-	4,146	4,010
Governance and support costs		48,304	- 333	47,970	49,120
<b>TOTAL EXPENDITURE</b>	<b>3</b>	<b>438,761</b>	<b>113,749</b>	<b>552,510</b>	<b>516,788</b>
<b>NET INCOME / (EXPENDITURE) FOR THE YEAR</b>		<b>961,780</b>	<b>-</b>	<b>961,780</b>	<b>162,270</b>
<b>FUND BALANCES BROUGHT FORWARD</b>	<b>8,9</b>	<b>1,221,282</b>	<b>-</b>	<b>1,221,282</b>	<b>1,059,012</b>
<b>FUND BALANCES CARRIED FORWARD</b>	<b>8,9</b>	<b>2,183,062</b>	<b>-</b>	<b>2,183,062</b>	<b>1,221,282</b>

All income and expenditure derive from continuing activities.

There were no recognised gains or losses other than those included above. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes of pages 20 to 29 form part of these financial statements.

# Orangutan Foundation

## Balance sheet as at 31 December 2022 (Company Registration Number 4624177)

	Notes	2022 £	2021 £
<b>CURRENT ASSETS</b>			
Debtors	6	16,734	50,630
Cash at bank and in hand		<u>2,172,495</u>	<u>1,175,678</u>
		2,189,229	1,226,308
<b>CREDITORS: Amounts falling due within one year</b>	7	<u>(6,167)</u>	<u>(5,026)</u>
<b>NET CURRENT ASSETS</b>		<u>2,183,062</u>	<u>1,221,282</u>
<b>NET ASSETS</b>		<u><u>2,183,062</u></u>	<u><u>1,221,282</u></u>
Represented by:			
Unrestricted reserves	8,9	1,796,975	429,198
Designated funds	8,9	386,087	792,084
Restricted reserves		-	-
		<u>2,183,062</u>	<u>1,221,282</u>

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

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the Charity as at 31 December 2022 and of its surplus for the year then ended in accordance with the requirements of S396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the Charity.

These accounts have been prepared in accordance with the provisions applicable to companies, subject to the small companies' regime.

The accounts were approved by the Board of Trustees on 8/8/2023 and signed on its behalf by



A Leiman, OBE. Director and Chair of Trustees

# Orangutan Foundation

## Statement of Cash Flows

For the year ended 31 December 2022

	Notes	£	2022	£	2021	£
Net cash flow from operating activities (see below)				996,238		193,684
Cash flow from investing activities						
Investment income		579			97	
Net cash flow from investing activities				579		97
Net increase/(decrease) in cash and cash equivalents				996,817		193,781
Cash and cash equivalents at 1 January				1,175,678		981,897
Cash and cash equivalents at 31 December				<u>2,172,495</u>		<u>1,175,678</u>
Cash and cash equivalents consist of:						
Cash at bank and in hand				<u>2,172,495</u>		<u>1,175,678</u>
Cash and cash equivalents at 31 December				<u>2,172,495</u>		<u>1,175,678</u>
Reconciliation of net income to net cash flow from operating activities						
		£	2022	£	2021	£
Net income for the period				961,780		162,270
Adjusted for:						
Investment income		(579)			(97)	
Decrease/(increase) in debtors		33,896			31,776	
Increase/(decrease) in creditors		<u>1 141</u>			<u>(265)</u>	
				34,458		31,414
				<u>996,238</u>		<u>193,684</u>

## Notes to the financial statements For the year ended 31 December 2022

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### 1. NOTES TO THE FINANCIAL STATEMENTS

The principal accounting policies adopted in the preparation of the financial statements of the Charity are set out below.

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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

b) Orangutan Foundation Limited meets the definition of a public benefit entity as defined by FRS 102.

The principal accounting policies, which have been applied consistently throughout the year, are set out below.

c) ***Going concern***

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have concluded that the Charity is a going concern.

d) ***Income***

Donations and subscriptions are recognised when they have been received by the Charity. Legacies are recognised when the Charity has entitlement to the funds and the amount due can be estimated with reasonable certainty.

e) ***Expenditure and liabilities***

Expenditure is recognised on an accruals basis as a liability is incurred, and irrecoverable VAT is charged against the category of expenditure for which it was incurred.

## Notes to the financial statements For the year ended 31 December 2022

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Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with donations direct to the field, with much of the remainder relating to the printing of educational newsletters/brochures, and include both direct costs and support costs relating to these activities.

Governance costs represent costs of Independent Examination fees and other costs directly attributable to the management of the Charity's assets, organisational, administration and compliance with constitutional and statutory requirements.

Support costs include office and staff costs and have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by the time spent, and other costs by their usage.

Liabilities are recognised as soon as there is a legal or constructive obligation to make payment.

f) **Debtors**

Debtors are valued at the settlement amount due.

g) **Cash**

Cash comprises bank deposits repayable on demand.

h) **Creditors**

Creditors and accruals are recognised at their settlement amount.

i) **Taxation**

As a charity Orangutan Foundation benefits from exemptions on income and gains falling within Sections 466-493 of the Corporation Tax Act 2010 to the extent they are derived from charitable activities.

j) **Fund accounting**

Unrestricted funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

Designated funds are those that have been set aside by the Trustees to meet essential future spending.

Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by a funder, or when funds are raised for a specific purpose.

# Orangutan Foundation

## Notes to the financial statements For the year ended 31 December 2022

### k) *Operating lease*

Rental payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

### l) *Foreign exchange currency*

Assets, liabilities, income and costs expressed in foreign currencies are translated into sterling at rates of exchange ruling on the day in which the transactions occur, except for monetary assets and liabilities which are translated at the rate ruling at the balance sheet date.

### m) *Pensions*

The Orangutan Foundation operates a pension scheme in accordance with the current pension regulations. The Foundation contributes to a Defined Contribution Scheme operated by NEST, which came into effect on 1 January 2017.

### n) *Critical accounting estimates and areas of judgement*

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no significant estimates or judgements that have a material effect on amounts recognised in the financial statements.

## 2. INCOME

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>Income from donation and legacies</b>						
Membership Subscriptions	13,257	-	13,257	17,880	-	17,880
Donations, appeals and gifts	268,884	-	268,884	283,062	-	283,062
Legacies	1,068,634	-	1,068,634	165,637	-	165,637
Grants: programmes	30,310	73,188	103,497	16,798	125,987	142,785
	<b>1,381,084</b>	<b>73,188</b>	<b>1,454,272</b>	<b>483,377</b>	<b>125,987</b>	<b>609,364</b>
<b>Income from charitable activities</b>						
Adoption	9,851	-	9,851	18,004	-	18,004
Sale of merchandise	9,027	-	9,027	15,340	-	15,340
Grants: projects	-	40,561	40,561	-	36,199	36,199
Other	-	-	-	54	-	54
	<b>18,878</b>	<b>40,561</b>	<b>59,439</b>	<b>33,398</b>	<b>36,199</b>	<b>69,597</b>
<b>Investment Income</b>						
Interest received	579	-	579	97	-	97
<b>Total income</b>	<b>1,400,542</b>	<b>113,749</b>	<b>1,514,290</b>	<b>516,872</b>	<b>162,186</b>	<b>679,058</b>

# Orangutan Foundation

## Notes to the financial statements For the year ended 31 December 2022

### 3. EXPENDITURE

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b><i>Expenditure on raising funds</i></b>						
Staff costs	23,279	-	23,279	23,650	-	23,650
Fundraising	4,678	-	4,678	1,440	-	1,440
Merchandise	2,321	-	2,321	4,722	-	4,722
Travel and subsistence	10,209	-	10,209	2,253	-	2,253
	<b>40,487</b>	<b>-</b>	<b>40,487</b>	<b>27,559</b>	<b>-</b>	<b>27,559</b>
<b><i>Expenditure on charitable activities</i></b>						
Staff costs	53,852	-	53,852	51,049	-	51,049
Project costs	-	40,561	40,561	-	36,199	36,199
Programme costs	289,972	73,521	363,493	212,340	125,987	338,327
Research grants to individuals	2,000	-	2,000	10,524	-	10,524
Travel and subsistence	-	-	-	-	-	-
<b>Cost of field operations</b>	<b>345,824</b>	<b>114,082</b>	<b>459,906</b>	<b>273,913</b>	<b>162,186</b>	<b>436,099</b>
<b><i>Education</i></b>	<b>4,146</b>	<b>-</b>	<b>4,146</b>	<b>4,010</b>	<b>-</b>	<b>4,010</b>
<b>Total expenditure on charitable activities</b>	<b>349,970</b>	<b>114,082</b>	<b>464,052</b>	<b>277,923</b>	<b>162,186</b>	<b>440,109</b>
<b><i>Governance and support costs</i></b>						
Staff costs	21,047	-	21,047	16,639	-	16,639
Office costs, IT and telephony	25,310	-	25,310	28,725	-	28,725
Governance costs	2,403	-	2,403	3,523	-	3,523
Foreign exchange (gain) / loss	(456)	333	(789)	233	-	233
	<b>48,304</b>	<b>333</b>	<b>47,970</b>	<b>49,120</b>	<b>-</b>	<b>49,120</b>
<b>Total expenditure</b>	<b>438,761</b>	<b>113,749</b>	<b>552,510</b>	<b>354,602</b>	<b>162,186</b>	<b>516,788</b>

**Project costs** represent amounts donated for specific projects as directed by the funding organisation.

These include: the Conservation of Endangered Ape Populations Outside Protected Areas in Central Kalimantan; the Protection of the Lamandau Wildlife Reserve and Buffer Zone.

**Programme costs** represent the cost of on-going operations in the field as undertaken by the Independent Country Office.



# Orangutan Foundation

## Notes to the financial statements For the year ended 31 December 2022

4. STAFF COSTS	2022 £	2021 £
Wages and salaries	91,510	85,236
Pension costs	2,200	1,995
Social security costs	4,469	4,107
	<u>98,179</u>	<u>91,338</u>
The average number of UK employees during the year	<u>3</u>	<u>3</u>

Field staff are employed and remunerated directly by the Indonesian Country Office.

Total employee benefits of key management personnel amounts to £43,896 (2021: £43,166) and relates to 1 employee (2021: 1 employee). Ashley Leiman provides her services to the Charity on a pro-bono basis.

There were no employees earning in excess of £60,000 (2021: no employees).

## 5. TRUSTEES' REMUNERATION, REIMBURSEMENT OF EXPENSES AND TRANSACTIONS

### Remuneration and reimbursement of expenses

Trustees received no remuneration (2021: nil) and no trustees received reimbursement of expenses (2021: nil).

### Transactions

During the year, payments of £12,000 (2021: £12,000) were made to Ashley Leiman for rent of the Foundation's premises. Ashley, as owner of the property, is a Director and Trustee of the Orangutan Foundation. The payment, approved by the Charity Commissioners, recognises the arms-length commercial relationship between the owner of the property and the Foundation.

# Orangutan Foundation

## Notes to the financial statements For the year ended 31 December 2022

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### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued income	7,500	3,500
Gift aid receivable	8,234	8,097
Legacies receivable	1,000	26,508
Prepayment		12,525
	<hr/>	<hr/>
	16,734	50,630
	<hr/>	<hr/>

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals	2,381	2,500
Taxation and social security	2,157	2,051
Other creditors	1,629	475
	<hr/>	<hr/>
	6,167	5,026
	<hr/>	<hr/>

# Orangutan Foundation

## Notes to the financial statements For the year ended 31 December 2022

### 8. ANALYSIS OF NET MOVEMENT IN FUNDS

#### RESTRICTED FUNDS

	Balance at 1 Jan 2022	Income	Expenditure	Balance at 31 Dec 2022
	£	£	£	£
<b>LAMANDAU WILDLIFE RESERVE</b>				
Camp Gemini costs and medical equipment	-	7,438	(7,438)	-
Forest Restoration Programme	-	37,217	(37,217)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme		22,554	(22,554)	-
				-
<b>OTHER AREAS</b>				-
Endangered orangutan populations outside protected areas	-	46,539	(46,539)	-
				-
	-	113,749	(113,749)	-

#### COMPARATIVE ANALYSIS OF RESTRICTED FUNDS

	Balance at 1 Jan 2021	Income	Expenditure	Balance at 31 Dec 2021
	£	£	£	£
<b>LAMANDAU WILDLIFE RESERVE</b>				
Field Equipment		44,487	(44,487)	-
Camp Gemini costs and medical equipment	-	6,956	(6,956)	-
Forest Restoration Programme	-	35,519	(35,519)	-
Habitat Protection and Orangutan Rescue and Reintroduction programme		39,025	(39,025)	-
				-
<b>OTHER AREAS</b>				-
Endangered orangutan populations outside protected areas	-	36,199	(36,199)	-
				-
	-	162,186	(162,186)	-

#### Description of Restricted Funds

Camp Gemini costs and medical equipment are funds received to cover general maintenance and medical equipment at Camp Gemini.

Forest Restoration Programme is funds received to cover forest restoration work including seed collection, nursery, planting out and maintenance.

# Orangutan Foundation

## Notes to the financial statements For the year ended 31 December 2022

Habitat Protection and Orangutan Rescue and Reintroduction programme is funds received to cover operating costs for Guard Post 25 and updates on orangutan TimTom in soft release for Born Free adoption programme.

Endangered orangutan populations outside protected areas is funds received to undertake surveys of orangutan population outside protected areas as well as local stakeholder biodiversity training.

### UNRESTRICTED FUNDS

	Balance at 1 Jan 2022 £	Income £	Expenditure £	Transfer between funds £	Balance at 31 Dec 2022 £
<b>Designated Funds</b>					
Landscape Conservation Programme	121,619	-	(18,597)	-	103,022
Capital Expenditure	50,000	-	(42,757)	-	7,243
Balance of MoU funding	<u>620,465</u>	<u>-</u>	<u>-</u>	<u>344,643</u>	<u>275,822</u>
	792,084	-	(61,354)	344,643	386,087
<b>General Funds</b>					
General Funds	<u>429,198</u>	<u>1,400,541</u>	<u>(377,074)</u>	<u>(344,643)</u>	<u>1,796,975</u>
	1,221,282	1,400,541	(438,428)	-	2,183,062
<b>Total</b>	<u><b>1,221,282</b></u>	<u><b>1,400,541</b></u>	<u><b>(438,428)</b></u>	<u><b>-</b></u>	<u><b>2,183,062</b></u>

Landscape Conservation Programme are funds expended to support salaries and associated logistical costs in employing a Landscape Conservation Manager and Officer to implement the programme.

Capital expenditure are funds expended to purchase and/or renew equipment or infrastructure used in the field.

Balance of MoU funding are funds to support implementation of activities until May 2024 agreed under an MoU with the Indonesian Ministry of Environment and Forestry.

General funds are those that can be expended at the discretion of the Trustees in the furtherance of the objects of the Charity.

# Orangutan Foundation

## Notes to the financial statements For the year ended 31 December 2022

### 9. NET ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Current assets	2,189,229	-	2,189,229	1,226,308
Current liabilities	(6,167)	-	(6,167)	(5,026)
	<u>2,183,062</u>	<u>-</u>	<u>2,183,062</u>	<u>1,221,282</u>

### 10. COMMITMENTS UNDER OPERATING LEASES

	Land & Building	
	2022	2021
	£	£
Within 1 year	<u>12,000</u>	<u>12,000</u>

The amount expensed to the Statement of Financial Activities in the year was £12,000 (2021: £12,000).

### 11. INDEPENDENT EXAMINER'S AND INDEPENDENT AUDITOR'S REMUNERATION

	2022	2021
	£	£
Examiner's fees - Examination		2,340
Auditor's remuneration - Audit	<u>4,200</u>	<u></u>

### 12. CONTINGENT LIABILITY

A contingent liability is being recorded as arising from a 3-year Memorandum of Understanding signed in May 2021 between the Foundation and the Indonesian Ministry of Environment and Forestry. A contingent liability amount of £275,822 to fund work plans agreed under the remainder of the MoU being January 2023 to April 2024. The quantum and timing of funding agreed under the MOU are expected to be ad hoc in nature during this period. This is not recognised in the accounts as a liability on the basis that recognition criteria has not been met.

# Orangutan Foundation

## Notes to the financial statements For the year ended 31 December 2022

### 13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

#### Comparative statement of financial activities

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £
<b>INCOME</b>				
Income from grants, donations and legacies		483,377	125,987	609,364
Income from charitable activities		33,398	36,199	69,597
Other income		97	-	97
<b>TOTAL INCOME</b>	<b>2</b>	<b>516,872</b>	<b>162,186</b>	<b>679,058</b>
<b>EXPENDITURE</b>				
Expenditure on raising funds		27,559	-	27,559
Expenditure on charitable activities				
· Activities in the field		273,913	162,186	436,099
· Education		4,010	-	4,010
Governance and support costs		49,120		49,120
<b>TOTAL EXPENDITURE</b>	<b>3</b>	<b>354,602</b>	<b>162,186</b>	<b>516,788</b>
<b>NET INCOME / (EXPENDITURE) FOR THE YEAR</b>		<b>162,270</b>	<b>-</b>	<b>162,270</b>
<b>FUND BALANCES BROUGHT FORWARD</b>	<b>8,9</b>	<b>1,059,012</b>	<b>-</b>	<b>1,059,012</b>
<b>FUND BALANCES CARRIED FORWARD</b>	<b>8,9</b>	<b>1,221,282</b>	<b>-</b>	<b>1,221,282</b>