

Company no. 05988371

Charity registration no. 1117131

**THE GORILLA ORGANIZATION**  
(A company limited by guarantee)

**Report and Financial Statements**  
**For the year ended 31 December 2022**



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**THE GORILLA ORGANIZATION  
REPORT AND FINANCIAL STATEMENTS 2022  
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## **THE GORILLA ORGANIZATION**

### **Report of the trustees for the year ended 31 December 2022**

The trustees are pleased to present their annual directors' report together with the audited financial statements of the charity for the year ended 31 December 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Chairman's report**

At the start of 2022, as the world tried desperately to rebuild in the wake of Covid -19, our projects in Africa and operations in the UK faced formidable challenges. The pandemic had left a trail of disruption and uncertainty in its wake.

In Uganda and the Democratic Republic of Congo (DRC), our project partners and beneficiaries had endured immense hardship. They had mourned the loss of loved ones, eked out meagre rations during lockdowns, seen their crops rot in the fields, and faced sickness while essential vaccines and medicines remained scarce. People who had lost everything tried bravely to start again. "We were afraid hunger would kill us before the virus could," a farmer in Uganda told us. The same was true in Congo.

From our regional resource centre in SW Uganda, Dr Samson Werikhe and his team set out to restart our projects. By December 2021, they had provided food for the rangers who had stayed in the forest to protect the gorillas and had laid the groundwork for a project to bring fresh water to thousands of people in remote communities at the edge of Bwindi National Park. Tragically, as the engineers returned to work and the farmers returned to their fields, disaster struck. In January, torrential rainfall caused the crater lake at the summit of Mount Maghinga to burst its banks, resulting in flooding and landslides that devastated the communities below. Lives were lost, homes were destroyed and fields were ruined.

Meanwhile, in DRC, our project manager Henry Cirhuza and his team found themselves powerless in the face of an overwhelming resurgence in political violence that cut them off from the very projects they were struggling to maintain. A year earlier they had endured the eruption of Mount Nyiragongo, and before that, an outbreak of the deadly Ebola virus. Underreported in the world's press, DRC endures constant suffering.

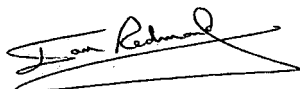
Nevertheless, against this backdrop, and seemingly against all odds, our brave and loyal staff, rangers, project partners and local beneficiaries continued to protect the gorillas in their care.

In London, we adapted to the changing circumstances by downsizing our head-office to accommodate a reduced number of staff and the new working style necessitated by the pandemic.

We extend our deepest gratitude to our donors, whose unwavering support remained a lifeline for our work. Time and again they rallied to purchase equipment, food and supplies for the rangers, assist in rebuilding projects, and help plant thousands more trees to protect the environment.

As you will see in the following report, we did, as the year progressed, regain our momentum. Gorillas were diligently monitored, rangers were equipped, schools, farmers and indigenous communities supported. And with the remarkable support of one inspiring donor, the water systems at Bwindi National Park were installed and operational, delivering clean, fresh water to more than 8,000 people by the end of the year.

In this chairman's letter, I want to express heartfelt thanks to everyone who has played a part in this journey. From the courageous people in Africa, to our diligent team in the UK, but most significantly to our incredible donors whose foresight and generosity enable us to continue this vital work in safeguarding some of world's last remaining gorillas.



**Ian Redmond**  
**Chair**

# THE GORILLA ORGANIZATION

## Report of the trustees for the year ended 31 December 2022

### Our purposes and activities

In the heart of Africa, our commitment to conservation and community engagement continues to shape the mission of The Gorilla Organization. We present our 2022 Annual Report, showing our efforts to protect gorillas and their natural habitat with a focus on sustainability through community involvement.

Reference to the Charity Commission guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)', has been made when reviewing the aims and future activities of the charity.

### Our Roots

Established in 1989, The Gorilla Organization carries forward the pioneering work of Dr. Dian Fossey. Our core mission is to ensure the survival of the world's remaining wild gorilla populations.

### Our Vision and Objectives

Our vision is one of harmony, where all gorilla species and subspecies coexist sustainably within their habitats. This vision is primarily upheld by local communities, supported by their national governments and the global community.

### Our Community Partners

We pride ourselves on pioneering community-led conservation. By improving socio-economic conditions in marginalized communities near gorilla habitats, we reduce their reliance on forest resources and empower them to protect the environment from outside threats - from commercial bushmeat hunting to international extractive industries - thereby safeguarding the gorillas within their natural habitat.

### Our Strategic Approach

Our strategies are carefully designed to realise our objectives:

- **Gorilla Protection:** Through ranger-based conservation initiatives and veterinary care, we establish safe zones for gorillas, conduct habitat monitoring, and offer socio-economic support to local communities.
- **Sustainable Agriculture and Beekeeping:** We empower local communities to cultivate food sustainably through methods such as organic farming, beekeeping, and fruit tree cultivation. Surplus produce contributes to improved livelihoods.
- **Engagement with Indigenous Communities:** We support displaced indigenous communities with land, resources, and technical assistance to foster self-sufficiency. Our efforts also encompass adult literacy training, healthcare, and children's education.
- **Rehabilitating Poachers:** Former poachers, having relinquished their weapons and committed to conservation under the aegis of the local wildlife authority, transition to food cultivation and income generation.
- **Tree Planting:** Strategically planted trees near gorilla habitats alleviate resource pressures, serving as a sustainable source of timber, fuel, and nutrition.
- **Conservation Education:** Our Children for Sustainable Conservation program imparts conservation education to African youth through film shows, competitions, park visits, and eco-gardens, instilling a profound appreciation for environmental preservation.
- **Supporting Research:** We extend grants to African postgraduate primate researchers and provide ongoing support to projects in the Democratic Republic of Congo (DRC), advancing scientific understanding.
- **Global Advocacy:** Our commitment to global advocacy for gorilla conservation encompasses education, awareness campaigns, lobbying efforts, and participation in collaborative initiatives.

# THE GORILLA ORGANIZATION

## Report of the trustees for the year ended 31 December 2022

### Achievements and performance

#### 1. Operations in the Democratic Republic of Congo (DRC)

In eastern DRC, we are committed to a range of critical initiatives aimed at gorilla protection, economic development, and biodiversity preservation.

From our base in Goma, at the foot of the active volcanoes Nyamulagira and Nyiragongo, our headquarters staff manage gorilla protection activities within the vast Maïko, Itombwe and Walikale reserves. Headed by project manager Henry Cirhuza, our dedicated teams work tirelessly to safeguard the magnificent gorillas and their habitats.

At Virunga and Kahuzi-Biega National Parks, we also support vital economic development projects. These include reforestation at Kalehe, near Kahuzi-Biega, and a ground-breaking social integration project for indigenous Bambuti people at Ngwenda, adjacent to Virunga.

Sadly, our work is significantly impeded by a resurgence in insecurity. Despite the presence of 20,000 UN peacekeepers in our area of operations, armed militias maintain control over the road to Virunga, obstructing rangers' access to the park. Civilian deaths are increasing, and displaced populations continue to face immense hardship. The lack of essential infrastructure, such as roads, access to clean water, food and fuel, compounds the difficulties our staff and project partners face in striving to protect gorillas and the environment.

**Walikale Community Reserve:** At Walikale a team of 50 rangers carry out monthly monitoring patrols. For the first time this year they used camera traps to capture images of various species, including monkeys, forest pigs and chimpanzees, with the promise that gorilla images will come soon. In September the rangers underwent training in SMART bio-monitoring to improve reporting to meet international monitoring standards.

The reserve faces significant anthropogenic challenges, including trapping and gold panning. Rangers discovered 244 traps, 2 gold mines, 10 hunters' camps and 1 field of beans within the protected forest. These activities pose a tremendous threat to the fragile ecosystem.

We actively encourage local communities to participate in conservation activities. Direct beneficiaries are estimated to be 6,000 households with five people per household. In the current year, our support has contributed to the construction of a patrol post and a health clinic, vital infrastructure for community well-being and conservation efforts.

**Itombwe Nature Reserve:** Situated in the southern part of the Maïko, Taina, Kahuzi-Biega landscape, the Itombwe forest stands out as the largest and most isolated intact montane forest in Africa. It is a sanctuary for Grauers (eastern lowland) gorillas, eastern chimpanzees, forest elephants, and many endemic species. Gorilla Organization supports patrols and monitoring within the reserve, with a special emphasis on gorillas. The reserve faces tremendous threats, including poaching, artisanal as well as large-scale commercial mining of minerals such as cassiterite, coltan, and gold, and deforestation.

**Maïko National Park:** One of eight national Parks in DRC, covering an area of around 10,830 square kilometres, Maïko shares its eastern boundary the territory of Walikale.

The Gorilla Organization supports park management in surveillance, biomonitoring, and community-based conservation activities. We also engage in community awareness initiatives to promote local involvement in the sustainable conservation of the park's rich biodiversity.

Rangers play a pivotal role by conducting patrols and monitoring flagship species, including gorillas and chimpanzees. They identify human activities such as illegal mining and poaching. One of the most significant threats is the illegal occupation of the park by armed groups, known as Simba rebels. Illicit mining and the encroachment of permanent agriculture further compound conservation challenges.

## THE GORILLA ORGANIZATION

### Report of the trustees for the year ended 31 December 2022

**Reforestation at Kalehe and Kabare:** This project successfully reduces pressure for wood, charcoal and other resources on the lowland gorilla habitat of Kahuzi-Biega National Park by creating community forests adjacent to the park.

With 10 additional tree nurseries planted this year, our extensive network of 20 nurseries, has significantly expanded forest cover, spanning more than 80 kilometres along the main road to Kahuzi-Biega. The project has also raised awareness among the communities of Kabare and Kalehe, in close proximity to the gorilla habitat of Kahuzi-Biega.

Tree species planted include *Alnus Acuminata*, *Grevillea Robusta*, *Eucalyptus Maidenii*, *Eucalyptus Grandis*, *Cedrella Odorata*, *Arcocarpus Moesopsis Eminii*, *Arcocarpus Fraxynifolius*, *Sesbania Sasha*, and *Leucena*. These carefully selected species not only enhance biodiversity but also provide valuable resources such as honey, fruit, and energy.

Each tree nursery can produce up to 25,000 seedlings per season. This exceptional production capacity demonstrates the value of reforestation on a substantial scale.

Demand for these trees remains robust, estimated at a staggering 6 million seedlings, as communities have recognized that trees are not only vital for ecological balance but have also become a source of income and valuable resources.

**Bambuti Indigenous People's Integration Project:** The Gorilla Organization supports the integration of the indigenous and minority Bambuti people in Ngwenda village, Rutshuru, near Virunga National Park.

Two hundred direct beneficiaries grow maize and subsistence crops on a communal 15-hectare plot purchased by the project. We have built and maintain the Ngwenda health clinic. We have built homes, promote agroforestry and reforestation, and we support 30 children in school each year. Notably, some children have now progressed to secondary school, illustrating the impact of our educational support.

Our work with the Bambuti people in Ngwenda fosters integration, sustainability, and the well-being of indigenous communities despite the challenges posed by population movements and insecurity. In this respect Ngwenda continues to take in Bambuti families from other, insecure villages, as they seek access to essential medical care and fertile land.

## 2. Operations in Uganda

From The Gorilla Organization's field headquarters and training centre in Kisoro, Uganda, Regional Programme Manager Dr Samson Werikhe oversees a range of projects designed to foster sustainable community-based conservation and support the rangers and operations of the Uganda Wildlife Authority.

The projects are strategically located in areas adjacent to the gorilla habitats of Bwindi Impenetrable National Park and Mgahinga Gorilla National Park. By improving economic opportunities and standards of well-being in the communities closest to the gorilla habitat, we continue to garner their long-term support for gorilla conservation. The approach successfully diminishes the demand for forest products such as timber, fuelwood, bush meat, honey, medicinal plants, bamboo, mushrooms, and water. This, in turn, helps to protect and preserve vital natural resources and the habitat of Uganda's 400 mountain gorillas.

**Children for Sustainable Conservation Project:** This initiative operates in 26 schools and is designed to inspire a sense of environmental stewardship and conservation ethics in the younger generation. Through teacher training, field camps, education and awareness, we are nurturing a future generation of conservation advocates.

**Bwindi Community Water Project:** This project provides clean and accessible water to remote hillside villages adjacent to Bwindi National Park. Building on work completed in 2021, we successfully installed **this** year a further seven rainwater harvesting systems in three schools, significantly expanding our impact to reach more than 8,000 beneficiaries in six locations along the park boundary. Access to clean water is not only a fundamental human right but also a cornerstone of improved health, education, and overall quality of life. A third phase will continue in 2023 with a project to renovate dilapidated toilets in schools where fresh water has been installed.

## THE GORILLA ORGANIZATION

### Report of the trustees for the year ended 31 December 2022

**Organic Farming with Kisoro District Farmers' Association:** By promoting organic farming practices, we are not only enhancing food security but also advocating for environmentally friendly agricultural methods. This year 36 farmers received intensive training in organic methods, as well as tools, seeds and a goat. In total more than 200 goats have been distributed to trained farmers who then share their knowledge with others.

**Reformed Poachers' Projects at Rubugiri and Mgahinga:** Our commitment to rehabilitating former poachers and providing them with alternative livelihoods underscores our dedication to conservation and community development. Inspired by the older project at Rubugiri, members at Mgahinga have adopted crop rotation. At Rubugiri they cultivate 10 different types of vegetables using crop rotation to replenish the soil. At Mgahinga they are producing onions, beans and peas as well as the staple Irish potatoes. Mgahinga members have also been working with wildlife authority rangers to locate and clear invasive species such as *Alnus* from the park, in line with the park's management plan.

**Honey Farming and Training at our Queen Bee Raising Centre:** This project empowers local communities to engage in sustainable honey farming, thereby reducing their reliance on forest resources while promoting economic growth. In addition, a project to control rogue animals by installing 750 beehives along the edge of Bwindi National Park has protected farmers' crops and with training and supervision given them additional skills, nutrition and income.

**Promoting Batwa Integration with UOBDU:** We collaborate with UOBDU, an indigenous people's NGO, to promote the integration of the Batwa community in nine villages close to the gorillas. This partnership is vital for fostering inclusivity and ensuring that the marginalised Batwa, who lost their land to the national parks, are active participants in gorilla conservation.

### 3. International Projects

**Supporting Gorilla Veterinarians:** With the understanding that rangers and specialist veterinarians are the vital front line in saving the life of an injured or sick gorilla, we support veterinary care carried out by the American NGO Gorilla Doctors for both mountain gorillas and Grauers gorillas in Uganda, Rwanda and the Democratic Republic of the Congo.

**Ymke Warren Memorial Conservation Award:** This prestigious award honours young African primatologists whose research is instrumental in advancing our understanding of wild gorillas and other great apes. Winner of the 2022 award Dr Nelson Bukamba has been working with the wildlife veterinarians Gorilla Doctors in Uganda since 2020 and is currently completing a Masters degree in conservation medicine at the University of Edinburgh where he studies gorilla epidemiology.

**International Collaboration, Education and Awareness Raising:** The Gorilla Organization is a member of the UN Great Apes Survival Partnership and the Ape Alliance. We produce an annual newsletter *Digit News*, maintain our website [www.gorillas.org](http://www.gorillas.org) and a strong social media presence. From the UK and online we give talks to schools and companies, attend fundraising events, sell merchandise, offer gorilla adoptions, and send appeals and project updates to our database of 12,000 supporters.

# THE GORILLA ORGANIZATION

## Report of the trustees for the year ended 31 December 2022

### Our Impact

Through these projects, The Gorilla Organization is creating a holistic approach to conservation that places communities at the heart of the solution. By improving their lives and fostering a deeper connection to the environment, we are paving the way for sustainable conservation efforts.



#### Our Impact on UN Sustainable Development Goals 2030

At The Gorilla Organization, our projects are not just about conservation; they are about contributing to a brighter, more sustainable future for our planet. Our efforts are aligned with eight of the 17 United Nations Sustainable Development Goals 2030:

**Goal 1 - Zero Poverty:** By empowering local communities through sustainable income generation and livelihood enhancement, we work towards the goal of eradicating poverty.

**Goal 2 - End Hunger and Promote Sustainable Agriculture:** Our focus on sustainable farming and beekeeping helps address food security issues and promotes agriculture practices that nourish both people and the planet.

**Goal 4 - Quality Education:** Through our Children for Sustainable Conservation program, we foster quality education for African youth, empowering them with knowledge about conservation and environmental protection.

**Goal 5 - Gender Equality and Empowerment of Women and Girls:** We actively promote gender equality by engaging and empowering women in our community-led conservation initiatives.

**Goal 6 - Clean Water and Sanitation:** Our projects are designed to minimize environmental impact, including the protection of water sources, ensuring access to clean water, and promoting sanitation practices.

**Goal 7 - Affordable and Clean Energy:** We work towards sustainable energy solutions that align with the goal of making clean energy more accessible and affordable for all.

**Goal 8 - Sustainable Economic Growth:** Our community-focused approach to conservation supports inclusive and sustainable economic growth in the regions we operate, promoting self-sufficiency and prosperity.

**Goal 15 - Terrestrial Ecosystems, Forest Management, and Biodiversity:** We are committed to the preservation and sustainable management of terrestrial ecosystems and forests, combatting desertification, halting land degradation, and reversing biodiversity loss.

By addressing these Sustainable Development Goals, The Gorilla Organization not only protects gorillas and their habitats but also plays a vital role in building a more equitable, sustainable, and prosperous world for all.

### Fundraising statement

The Gorilla Organization aims to create lasting relationships with individual donors through a programme of direct mail appeals, committed giving and legacies. We make applications to charitable trusts and companies and have three commercial participators. We participated in a joint charity lottery and have five places available in the London Marathon. Volunteers sometimes fundraise in aid of the charity but we do not outsource fundraising to professional fundraisers.

The Gorilla Organization is registered with the Information Commissioner's Office and Fundraising Regulator and follows the Code of Fundraising Practice to ensure that our fundraising is fair, honest and transparent. We are members of the Institute of Fundraising and Fundraising Preference Service.

Fundraising is monitored following guidance from the Fundraising Regulator and is measured against budgeted income targets. We use a commercial participator agreement developed by the Institute of Fundraising.

The Gorilla Organization received no complaints in relation to its fundraising in 2022. Any requests to be removed from mailings were dealt with and preferences recorded on our database. As members of the Fundraising Preference Service we encourage callers to make use of the service and advise them of our legal requirement to comply. In May 2018 we became GDPR compliant. We have a clearly identified privacy policy detailing what personal data we collect and on what legal basis it is processed.

## **THE GORILLA ORGANIZATION**

### **Report of the trustees for the year ended 31 December 2022**

All of our communications include a link to the privacy policy on our website and instructions on how an individual can change their preferences and how to contact us.

#### **Financial review**

Income for the year was £1,158,986 (2021: £2,135,426), a decrease of £976,440 or 46% on 2021. The net deficit for the year was £176,462 (2021: surplus of £1,004,420). The net movements in funds were a deficit of £132,998 (2021: surplus of £1,003,931) on the unrestricted funds and deficit of £43,464 (2021: surplus of £489) on the restricted funds. The decrease in income from legacies was anticipated as a result of the unusually high level of legacies notified to us during the previous year. Income from other areas such as corporate, community fundraising and events continues to be considerably reduced due to the effects of Covid-19.

#### **Investment powers and policy**

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees see fit. The trustees, having regard to the liquidity requirements of the charity, have kept available funds in interest-bearing deposit accounts.

#### **Reserves policy**

At 31 December 2022 unrestricted general fund free reserves were £2,338,243. This represents approximately 31 months' operating costs. Whilst this is more than the reserves policy of 12 months, because of the unpredictability, volatility and delay in timing of the significant legacy income, and the new inherent uncertainty that the Covid-19 pandemic and current world events has brought, the trustees have concluded that this is an acceptable level. This is in order to give the fund an ability to respond to any emergency situations that may arise in the field or in the UK and to provide a cushion against any sudden shortfall in fundraising income.

At the year-end a total of £31,418 was held in restricted funds, in the form of investments and short-term assets, and the trustees are satisfied that the charity's assets are available and adequate to fulfil the obligations of the charity in respect of each restricted fund.

#### **Going concern**

The trustees have satisfied themselves that the charity will be able to continue operations for at least 12 months from the date of this report.

#### **Plans for future periods**

The Covid-19 pandemic and subsequent economic crisis put pressure on all charities to maintain their most loyal donors. As a small to medium sized entity, our approach is to be fiscally risk averse in developing new income streams while supporting those actions that have proved to effective over the long haul. Relationship fundraising – taking care of donors who want to make sure gorillas survive - is key to our approach. We intend to steward our major donors and corporate partners with personalised engagement opportunities to encourage their deeper involvement in our mission. While public fundraising events have largely ceased due to the pandemic, we plan to hold smaller, more intimate gatherings, such as legacy tea parties, which have proved so valuable in the past.

Leveraging the power of social media and online fundraising, including electronic appeals, has helped us reach a broader audience. The increased use of phone cameras and platforms such as WhatsApp in Africa has streamlined the flow of images from the field. Our website will be updated to reflect the speed of delivery needed to satisfy curious donors with the latest news.

In Africa we plan to strengthen the projects we have maintained throughout the crisis. They have shown us that building resilience is vital to mitigating the threats to the gorillas. Working with the wildlife authorities also builds capacity to face unforeseen challenges. At the request of the Uganda Wildlife Authority, we plan to build a ranger post adjacent to our projects at Rubugiri and continue working with their community conservation wardens.

## **THE GORILLA ORGANIZATION**

### **Report of the trustees for the year ended 31 December 2022**

In DRC, where most of the Grauers gorillas exist outside of the national parks, we plan to work with a new project partner to survey and support rangers in the Kisumu-Ikobo region. This large area adjoins Walikale and forms a contiguous landscape of gorilla habitation.

The collapse in tourism and other revenue streams in Africa have threatened rural livelihoods and conservation efforts. The charity will continue to monitor the situation closely, adapting future plans accordingly while remaining ready to take targeted action.

Through these measures, we remain committed to our mission of protecting gorillas and their habitats while adapting to the changing landscape brought about by the pandemic and global economic challenges.

#### **Reference and administrative details**

Charity number:	1117131
Company number:	05988371
Registered address:	110 Gloucester Avenue Primrose Hill London NW1 8HX
Bankers	Lloyds TSB Bank Plc 79/81 Brompton Road, London SW3 1DD
Solicitors	Bates Wells & Braithwaite 10 Queen Street Place, London EC4R 1BE
Auditor	PKF Littlejohn LLP 15 Westferry Circus, Canary Wharf, London E14 4HD

#### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving were as follows:

B Chakraborty  
G Clark  
S Crossman  
Dr G Kalema  
S Phillips  
I Redmond OBE  
Dr S Semple  
B Wakeling

Secretary and Chief Executive Officer - J Miller

# **THE GORILLA ORGANIZATION**

## **Report of the trustees for the year ended 31 December 2022**

### **Structure, governance and management**

#### **Governing document**

The Gorilla Organization is a company limited by guarantee, incorporated on 3 November 2006, governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission for England and Wales. The trustees are the members of the company, each of whom agree to contribute £1 in the event of the charity winding up.

#### **Appointment of trustees**

As set out in the Articles of Association, trustees are appointed by resolution of the trustees and hold office until they resign or are removed.

#### **Trustee induction and training**

New trustees receive a welcome pack that includes the charity's annual report and accounts for the past three years, minutes of three previous board meetings and a full set of current literature. A PowerPoint presentation on the charity's work is available, as are field reports and project overviews. In addition new trustees receive a copy of the leaflet *Duties of Charity Trustees*, produced by our charity lawyers Bates, Wells and Braithwaite, as well as a copy of the Charity Commission guidance booklet *The Essential Trustee – What You Need To Know*. The annual budget, forecast, management accounts, governing document, details of other trustees, dates of meetings and an organisational chart are also included.

#### **Organisation**

The board of trustees administers the charity. The board meets twice a year. From time to time short-term working groups are also set up to consider specific areas, being disbanded once the objectives have been met. A chief executive officer is appointed by the board to manage the day-to-day operations of the charity. To facilitate effective operations, the chief executive officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme activities.

#### **Related parties**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with any supplier or beneficiary of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The fund does not pay for trustee indemnity insurance. Trustees may be reimbursed for out of pocket expenses, for example when travelling to represent the charity. Trustees did not receive any other payments.

#### **Risk management**

The trustees have a risk strategy comprising:

- an annual review of the principal risks and uncertainties the charity faces
- the establishment of systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

This work has identified the following as the most significant risks:

- Covid-19 effect on both operations and fundraising
- Reduction in donor funding
- Key-man risks, particularly for those working in Africa and dependence on the CEO
- Changes in the political climate for NGOs in the field.

The trustees continue to monitor these risks and are satisfied that all necessary steps are being taken to mitigate their potential impact.

## **THE GORILLA ORGANIZATION**

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also directors of the company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

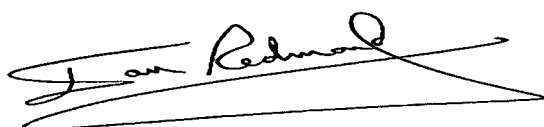
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Statement as to disclosure to our auditors**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the company's auditor that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**By order of the board of trustees**

A handwritten signature in black ink, appearing to read 'Ian Redmond', with a long horizontal flourish extending to the right.

**Ian Redmond**  
**28 September 2023**

# THE GORILLA ORGANIZATION

## Independent auditor's report to the members of The Gorilla Organization

### Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company'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 Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. 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.

# **THE GORILLA ORGANIZATION**

## **Independent auditor's report to the members of The Gorilla Organization**

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

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

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:

- We obtained an understanding of the charitable company and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, sector research and application of cumulative audit knowledge and experience.

## THE GORILLA ORGANIZATION

### Independent auditor's report to the members of The Gorilla Organization

- We determined the principal laws and regulations relevant to the charitable company in this regard to be those arising from the Companies Act 2006, Charities Act 2011, Financial Reporting Standard 102, the Charities SORP and relevant employee legislation.
- We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the charitable company with those laws and regulations. These procedures included, but were not limited to enquiries of management, review of minutes and review of legal and regulatory correspondence.
- We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, that there was a potential for management bias in the timing of recognition of income from legacies. We addressed this through review of all legacy correspondence and receipts up to the date of approval of the financial statements, to ensure correct treatment under the Charities SORP, including consideration of the accounting period in which income should be recognised.
- We also identified potential for management bias in the allocation of support costs against charitable activity categories. We addressed this through reviewing the method used for reasonableness, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.
- We also identified potential for management bias in the depreciation rate applied to tangible fixed assets, and we addressed this by considering the useful economic life applied for the types of asset held, and re-performing the calculation to ensure it had been performed accurately in line with the stated method.
- As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. 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 for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities) [http://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-\(1\)](http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-forhttps://www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2010-ethical-standards-for-auditors-(1)). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Alastair Duke (Senior Statutory Auditor)**  
**For and on behalf of PKF Littlejohn LLP**  
**Statutory Auditor**  
Date: 1 November 2023

15 Westferry Circus  
Canary Wharf  
London E14 4HD

**THE GORILLA ORGANIZATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an income and expenditure account)  
For the year ended 31 December 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Donations and legacies	2	1,154,970	-	1,157,970	2,133,709
Charitable activities	3	-	-	-	-
Other trading activities	4	578	-	578	1,184
Investments		3,094	343	3,437	533
<b>Total income</b>		<b>1,158,642</b>	<b>343</b>	<b>1,158,985</b>	<b>2,135,426</b>
<b>Expenditure on:</b>					
Raising funds		705,151	-	705,151	638,269
Charitable activities	5	586,297	37,027	623,324	492,020
Other	4	192	-	192	102
<b>Total expenditure</b>		<b>1,291,640</b>	<b>37,027</b>	<b>1,328,667</b>	<b>1,130,391</b>
Net gains / (losses) on investments	11	-	(6,780)	(6,780)	(615)
<b>Net income / (expenditure) and net movement in funds for the year</b>		<b>(132,998)</b>	<b>(43,464)</b>	<b>(176,462)</b>	<b>1,004,420</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		2,507,475	74,882	2,582,357	1,577,937
<b>Total funds carried forward</b>		<b>2,374,477</b>	<b>31,418</b>	<b>2,405,895</b>	<b>2,582,357</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

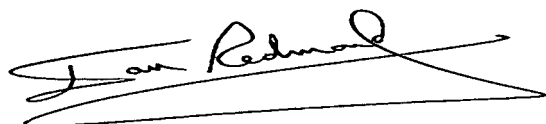
The notes on pages 18 to 27 form part of these financial statements

**THE GORILLA ORGANIZATION  
BALANCE SHEET  
31 December 2022  
Company no. 05988371**

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	10	-	5,814
Investments	11	36,234	42,767
		-----	-----
		36,234	48,581
		-----	-----
<b>CURRENT ASSETS</b>			
Stock		886	811
Debtors	12	872,619	1,116,779
Cash		1,576,376	1,620,095
		-----	-----
		2,449,881	2,737,685
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	13	(80,220)	(203,909)
		-----	-----
<b>NET CURRENT ASSETS</b>		2,369,661	2,533,776
		-----	-----
<b>NET ASSETS</b>		2,405,895	2,582,357
		=====	=====
 <b>THE FUNDS OF THE CHARITY:</b>			
Unrestricted funds		2,374,477	2,507,475
Restricted funds		31,418	74,882
		-----	-----
<b>TOTAL CHARITY FUNDS</b>		2,405,895	2,582,357
		=====	=====

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved and authorised for issue by the trustees on 28 September 2023.



**Ian Redmond**

The notes on pages 18 to 27  
form part of these financial statements.

**THE GORILLA ORGANIZATION**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 31 December 2022**

	2022 £	2021 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities:</b>		
Net movement in funds	(176,462)	1,004,420
Add back depreciation charge	5,814	13,927
Less profit on sale of fixed assets	-	-
Deduct interest income shown in investing activities	(3,094)	(205)
Net losses/(gains) on investments	6,780	615
(Increase)/decrease in stock	(75)	(218)
(Increase)/decrease in debtors	244,160	(626,357)
Increase/(decrease) in creditors	(123,689)	115,274
	-----	-----
<b>Cash (used in)/generated by operating activities</b>	<b>(46,566)</b>	<b>507,456</b>
	-----	-----
Interest income	3,094	205
Purchases of investments	(343)	(329)
Purchase of tangible fixed assets	-	-
Proceeds from sale of fixed assets	-	-
Proceeds from sale of investments	96	98
	-----	-----
<b>Cash provided by (used in) investing activities</b>	<b>2,847</b>	<b>(26)</b>
	-----	-----
Increase/(decrease) in cash and cash equivalents in the year	(43,719)	507,430
Cash and cash equivalents at the beginning of the year	1,620,095	1,112,665
	-----	-----
<b>Total cash and cash equivalents at the end of the year</b>	<b>1,576,376</b>	<b>1,620,095</b>
	=====	=====

The notes on pages 18 to 27 form part of these financial statements.

**THE GORILLA ORGANIZATION**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 31 December 2022**

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation of uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 Practice as it applies from 1 January 2019.

In preparing this report the Trustees have taken advantage of the small company exemptions provided by section 415A of the Companies Act 2006 and as a result no Strategic Report is included.

The financial statements are prepared under the historical cost convention, as modified by the revaluation of investments.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b) Preparation of the accounts on a going concern basis**

The financial statements have been prepared on the going concern basis. The trustees have reviewed the forecasts and agreed that the unrestricted funds held are sufficient and they are satisfied that the use of the going concern basis is appropriate. In reaching this conclusion a period of greater than 12 months from the date of approval of these financial statements has been considered.

**c) Income**

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

Income from government and other grants, whether capital or revenue, 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 executors 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 not been met, then the legacy is treated as a contingent asset and disclosed if material.

**d) Donated goods and services**

Donated goods 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 of the item by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP, the general time of volunteers is not recognised.

**THE GORILLA ORGANIZATION**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 31 December 2022**

**1. ACCOUNTING POLICIES (CONTINUED)**

**e) Interest receivable**

Interest on funds held as investments and on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification by the investment company or bank.

**f) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor or funder has specified are to be solely used for specific projects.

**g) Expenditure**

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. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of appeals, events and their associated support costs.

Expenditure on charitable activities includes the costs of field programmes in Africa, providing support to the programmes from the UK and educational activities undertaken in the UK to further the purposes of the charity and their associated support costs.

**h) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs. These costs have been allocated between costs of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated to activities on the basis of estimated time spent by staff in performing each activity.

**i) Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

**j) Tangible fixed assets**

Individual fixed assets in the UK costing more than £2,000 are capitalised at cost. Other items are expensed to the Statement of Financial Activities as incurred.

Portable computer equipment to be used in Africa is expensed to the Statement of Financial Activities as incurred. Motor vehicles held overseas are capitalised at cost.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, evenly over its expected useful life, as follows:

Office furniture and computer equipment	20% - 33% per annum
Motor vehicles held overseas	33% per annum

**k) Investments**

Investments are stated at fair value at the balance sheet date. The unrealised gains and losses arising as a result are included in the Statement of Financial Activities, together with any realised gains or losses on any disposals in the year.

**THE GORILLA ORGANIZATION**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 31 December 2022**

**1. ACCOUNTING POLICIES (CONTINUED)**

**l) Stock**

Stock comprises goods for resale and is valued at the lower of cost and net realisable value.

**m) Foreign exchange**

Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the dates of the transactions. Monetary assets and liabilities in foreign currencies at the balance sheet date are translated at the rates ruling at that date. All translation differences are dealt with in the Statement of Financial Activities.

**n) Pension costs**

Pension contributions are made to defined contribution pension schemes and the charge recorded in these accounts is the amount payable during the year.

**o) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. It therefore meets the definition of a charitable company for UK corporation tax purposes.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and memberships	850,446	-	850,446	995,473
Public collections	697	-	697	2,635
Corporate and trusts	60,313	-	60,313	47,727
Legacies	239,786	-	239,786	1,071,527
Donations from fundraising events	-	-	-	10,386
Raffles and lotteries	1,524	-	1,524	1,620
Gorilla Adoptions	2,204	-	2,204	4,341
	<b>1,154,970</b>	<b>-</b>	<b>1,154,970</b>	<b>2,133,709</b>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Statutory funding	-	-	-	-

**THE GORILLA ORGANIZATION**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 31 December 2022**

<b>4. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Merchandise</b>		
Sales	578	1,184
Cost of sales:		
Opening stocks	811	593
Purchases	267	320
Closing stocks	(886)	(811)
	<u>192</u>	<u>102</u>
Net profit from merchandise sales	<u>386</u>	<u>1,082</u>

<b>5. EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Uganda resource centre and projects	240,561	36,961	277,492	191,432
Congo resource centres and projects	277,875	-	277,875	253,705
Awards and grants	-	-	-	-
Conservation education costs	67,861	-	67,861	46,883
	<u>586,297</u>	<u>36,961</u>	<u>623,228</u>	<u>492,020</u>

Support costs of £ 57,811 are included above within unrestricted expenditure in Uganda and Congo, allocated pro-rata to the level of direct costs incurred.

<b>6. GOVERNANCE COSTS</b>	<b>2022</b>	<b>2021</b>
(Included in Support Costs – see note 8)	<b>£</b>	<b>£</b>
Trustees' expenses	-	-
Auditor's remuneration	10,000	10,000
Legal and professional fees	13	9,627
	<u>10,013</u>	<u>19,627</u>

**THE GORILLA ORGANIZATION**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 31 December 2022**

<b>7. NET INCOME / (EXPENDITURE) FOR THE YEAR</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net income / (expenditure) is stated after charging / (crediting):		
Depreciation of tangible fixed assets	13,927	13,927
Profit on disposal of tangible fixed assets	-	-
Operating lease rentals	22,380	29,304
Auditor's remuneration (excluding VAT)	8,333	8,333
	=====	=====

**8. ANALYSIS OF EXPENDITURE**

	<b>Conservation Education</b>	<b>Raising Funds</b>	<b>Support Costs</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Personnel</b>					
Salaries	38,757	69,301	36,019	144,077	152,584
Staff training and recruitment	-	66	-	66	1,916
Consultancy	-	8,250	-	8,250	4,750
Volunteer expenses	-	-	-	-	-
Trustee meeting expenses	-	-	158	158	-
	-----	-----	-----	-----	-----
	38,757	77,617	36,178	152,552	159,394
	-----	-----	-----	-----	-----
<b>Premises</b>					
Rent and rates	6,754	12,149	6,315	25,258	31,948
Light and heat	249	444	231	924	2,773
Insurance	392	702	635	1,459	3,652
Computer maintenance	511	913	719	2,143	2,935
Depreciation	-	-	-	-	-
	-----	-----	-----	-----	-----
	7,946	14,208	7,630	29,784	41,308
	-----	-----	-----	-----	-----
<b>Professional and financial</b>					
Bookkeeping	-	-	30,600	30,600	29,700
Audit fee	-	-	10,000	10,000	10,000
Legal and professional	-	-	13	13	9,628
Sundries	1,023	1,829	951	3,802	5,871
Bank and financial charges	-	-	21,305	21,305	19,827
	-----	-----	-----	-----	-----
	1,023	1,829	62,868	65,720	73,226
	-----	-----	-----	-----	-----
<b>Other operating costs</b>					
Stationery and copying	2	4	2	8	894
Postage	323	578	300	1,201	1,749
Travel and shipping	-	-	959	959	342
Telephone and fax	956	1,710	889	3,555	4,399
Entertaining	-	-	48	48	-
Support materials	-	5,574	-	5,574	2,932
Marketing support and events	-	570,883	-	570,883	471,401
Website and media	540	-	-	540	651
Profit from sale of fixed assets	-	-	-	-	-
	-----	-----	-----	-----	-----
	1,821	578,749	2,198	582,768	482,368
	-----	-----	-----	-----	-----
Allocation of support costs	18,315	32,747	(51,063)	-	-
	-----	-----	-----	-----	-----
Totals	67,862	705,151	57,811	830,824	756,296
	=====	=====	=====	=====	=====

Support costs of £57,811 are allocated to the Uganda and Congo programme costs pro-rata.

**THE GORILLA ORGANIZATION**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 31 December 2022**

**9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs for employees on UK contracts:		
Wages and salaries	130,273	138,620
Social security costs	9,476	9,724
Pension costs	4,328	4,240
	-----	-----
	144,077	152,584
	=====	=====

The average number of persons employed by the charity in the UK during the year was:

	<b>No.</b>	<b>No.</b>
Fund-raising	1	2
Project support	1	1
Education	1	-
Governance	-	-
	-----	-----
	3	3
	=====	=====
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

Staff costs for employees on overseas contracts:		
Wages and salaries	103,379	89,624
Social security costs	8,047	7,001
	-----	-----
	111,426	96,625
	=====	=====

The average number of staff employed by The Gorilla Organization working overseas under overseas contracts during 2022 was 15 (2021 -15). These staff costs are included as programme costs.

The total remuneration paid to key management personnel was £100,914 (2021 - £89,070). The emoluments of the highest paid employee were £85,500 and pension contributions for this employee amounted to £4,275 (2021 - emoluments were £76,000 and pension contributions amounted to £3,800). No other employees earned over £60,000.

The Trustees were not remunerated. During the year expenses of £nil (2021 - £nil) incurred by the Trustees for travel (2021 - nil), were reimbursed. The fund paid £nil (2021 - £nil) for Trustee indemnity insurance.

**THE GORILLA ORGANIZATION**  
**NOTES TO THE ACCOUNTS**  
**For the year ended 31 December 2022**

**10. TANGIBLE FIXED ASSETS**

	- Overseas Assets -	- UK Assets - Fixtures, fittings and equipment	Total
	Motor vehicles £	£	£
Cost:			
At 1 January 2022	60,063	3,531	63,594
Additions	-	-	-
Disposals	(-)	(-)	(-)
At 31 December 2022	60,063	3,531	63,594
Depreciation:			
At 1 January 2022	54,249	3,531	57,780
Charge for the year	5,814	-	5,814
Disposals	(-)	(-)	(-)
At 31 December 2022	60,063	3,531	63,594
Net book value:			
At 31 December 2022	-	-	-
At 31 December 2021	5,814	-	5,814

**11. INVESTMENTS**

	2022 £	2021 £
Balance brought forward	42,767	43,151
Additions	343	329
Withdrawals	(96)	(98)
Unrealised gain / (loss)	(6,780)	(615)
Fair value at year end	36,234	42,767
Investments at historic cost	33,102	32,855

The investments are held in Ethical Bonds as restricted funds for The Ymke Warren Memorial Fund.

**12. DEBTORS**

	2022 £	2021 £
Income tax recoverable	26,000	30,890
Other debtors	786,704	973,473
Prepayments	29,915	112,416
	842,619	1,116,779

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**13. CREDITORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	20,108	137,497
Taxation and social security costs	-	3,027
Other creditors	-	3,500
Accruals and deferred income	60,112	59,885
	-----	-----
	80,220	203,909
	=====	=====

Deferred income comprises registration fees for the following years' events and auction prizes not yet taken.

Movement on deferred income:

Balance at 1 January 2022	38,000
Amount released to income	(-)
Transferred to other creditors	(-)
Amount deferred in year	-
	-----
Balance at 31 December 2022	38,000
	=====

**14. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS**

	<b>At 1 Jan Incoming 2022 resources</b>		<b>Outgoing Gain/Loss on resourcesInvestments</b>		<b>At 31 Dec 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
Ymke Warren memorial	41,154	343	(96)	(6,780)	34,621
Bwindi community water project	23,950	-	(36,931)	-	(12,981)
Other	9,778	-	-	-	9,778
	-----	-----	-----	-----	-----
	74,882	343	(37,027)	(6,780)	31,418
	=====	=====	=====	=====	=====
<b>Comparatives for previous year</b>					
	<b>At 1 Jan Incoming 2021 resources</b>		<b>Outgoing Gain/Loss on resourcesInvestments</b>		<b>At 31 Dec 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
Ymke Warren memorial	41,154	329	(98)	(615)	41,154
Bwindi community water project	23,950	46,138	(22,188)	-	23,950
Other	9,778	-	-	-	9,778
	-----	-----	-----	-----	-----
	74,882	46,467	(45,363)	(615)	74,882
	=====	=====	=====	=====	=====

Restricted funds have been set up and used for the following purposes:

**Ymke Warren Memorial fund** - This fund was established following the death of Ymke Warren, primatologist and a former GO volunteer. At the wishes of the donors, the funds are invested in a specific ethical investment fund and a scholarship programme commenced in 2014.

**Bwindi community water project** - A project for delivering clean water to villages next to the gorilla habitat in South Bwindi in partnership with Just a Drop (a UK NGO). The balance was overdrawn at the year end but this was covered by expected restricted donations in early 2023. The project will end in 2023.

**Other** - This fund was established to fund activities in Gabon and Cameroon.

**THE GORILLA ORGANIZATION**  
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**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible fixed assets £</b>	<b>Invest- ments £</b>	<b>Net current assets £</b>	<b>Total £</b>
Restricted funds at 31 December 2022	-	36,234	(4,816)	31,418
Unrestricted funds at 31 December 2022	-	-	2,374,477	2,374,477
	-----	-----	-----	-----
	-	36,234	2,369,661	2,405,895
	=====	=====	=====	=====
<b>Comparatives for previous year</b>	<b>Tangible fixed assets £</b>	<b>Invest- ments £</b>	<b>Net current assets £</b>	<b>Total £</b>
Restricted funds at 31 December 2021	-	42,767	32,115	74,882
Unrestricted funds at 31 December 2021	5,814	-	2,501,661	2,507,475
	-----	-----	-----	-----
	5,814	42,767	2,533,776	2,582,357
	=====	=====	=====	=====

**16. FINANCIAL COMMITMENTS**

At 31 December 2022 the charity was committed to making annual payments amounting to £18,000 in respect of property rented under a one-month licence (2021 £31,680).

**17. FINANCIAL INSTRUMENTS**

The charity holds a number of financial assets (for example investments, debtors and cash) and financial liabilities (for example creditors), which meet the definition of basic financial instruments under the FRS 102 SORP. Details of the measurement bases, accounting policies and carrying values for these financial assets and liabilities are disclosed above.

**THE GORILLA ORGANIZATION**  
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**18. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b> <b>Unrestricted</b> <b>funds</b> <b>£</b>	<b>2021</b> <b>Restricted</b> <b>funds</b> <b>£</b>	<b>2021</b> <b>Total</b> <b>funds</b> <b>£</b>
<b>Income from:</b>			
Donations and legacies	2,087,571	46,138	2,133,709
Charitable activities	-	-	-
Other trading activities	1,184	-	1,184
Investments	204	329	533
<b>Total income</b>	<b>2,088,959</b>	<b>46,467</b>	<b>2,135,426</b>
<b>Expenditure on:</b>			
Raising funds	638,269	-	638,269
Charitable activities	446,657	45,363	492,020
Other	102	-	102
<b>Total expenditure</b>	<b>1,085,028</b>	<b>45,363</b>	<b>1,130,391</b>
Net gains / (losses) on investments	-	(615)	(615)
<b>Net income / (expenditure) and net movement in funds for the year</b>	<b>1,003,931</b>	<b>489</b>	<b>1,004,420</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward	1,503,544	74,393	1,577,937
<b>Total funds carried forward</b>	<b>2,507,475</b>	<b>74,882</b>	<b>2,582,357</b>