

REGISTERED COMPANY NUMBER: 07338954 (England and Wales)
REGISTERED CHARITY NUMBER: 1138538

ORANGUTAN APPEAL UK
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

HPCA Limited
Chartered Accountants
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

ORANGUTAN APPEAL UK

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for the year ended 30 November 2020

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REPORT OF THE TRUSTEES
for the year ended 30 November 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102) 'Accounting and Reporting by Charities' issued in January 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07338954 (England and Wales)

Registered Charity number

1138538

Registered office

Charbury
Orestan Lane
EFFINGHAM
Surrey
KT24 5SN

Trustees

Mrs K Angell (resigned 13.8.20)
Mrs S A Sheward Administrator/Secretary
J Potgeiter Director (appointed 13.8.20)
Ms D Parkin Groom
H E Holman Actor and Author (appointed 13.8.20)
A L Russell Carpenter (appointed 6.8.20) (resigned 26.4.21)
Ms S F Gordon (appointed 26.4.21)

Independent Examiner

HPCA Limited
Chartered Accountants
Station House
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REPORT OF THE TRUSTEES
for the year ended 30 November 2020

ACHIEVEMENT AND PERFORMANCE

CHARITABLE ACTIVITIES

During the year to 30 November 2020 the Appeal's total gross income amounted to £428,442, with costs of generating voluntary income totalling £51,173 giving a gross surplus of £377,269. This is an increase of £26,843 on the previous year and is explained by a decrease in expenditure on administration and UK staff salaries.

The Orangutan Appeal UK website is still the main source of income and provides an excellent platform to keep the general public aware of the plight of the orangutan and the efforts being taken to tackle the issues faced. Additionally, our Liaison Officer (LO) at the Sepilok Orangutan Rehabilitation Centre, in Sabah, provides an essential education facility for the public and encourages visitors to donate to the Appeal. Due to the COVID-19 pandemic we were only able to have a LO in place at Sepilok for the first 4 months of the year. This has resulted in a reduction of income generated by the adoption programme.

Despite this the adoption programme has continued to provide the Appeal with a steady income, amounting to £132,316 during this period which, in conjunction with some generous donations and grants from our supporters, enables us to continue our support of the Sepilok Orangutan Rehabilitation Centre, the Wildlife Rescue Unit (WRU), as well as sponsoring the work of the Borneo Nature Foundation's (BNF) fire-fighting team and the Centre for Orangutan Protection (COP) in Indonesian Borneo. We received legacies amounting to £114,138 which, together with donations received has enabled us to carry out essential activities, including the continued employment of our veterinary and care staff at the Sepilok Orangutan Rehabilitation Centre and the continued commitment to the WRU.

The Orangutan Appeal UK trustees believe that it is vital to educate as many people as possible of the plight of the orangutan and actively seeks opportunities to give presentations in schools and to interested groups, including clubs and schools based in the UK. Our Liaison Officer stationed at the Sepilok Orangutan Rehabilitation Centre is an essential part of our awareness campaign. The Appeal's newsletter, which is published twice a year, reaching supporters in both the UK and countries across the globe, keeps supporters informed of our activities and encourages their participation. In addition, we have a large active social media following on Facebook, Instagram and Twitter.

The trustees continue to be mindful of keeping administration costs as low as possible and we have kept our admin staff costs down to £38,774 for the year, this being 9% of gross income.

Orangutan Appeal UK continues to have a reserve policy of £50,000 which is kept in a high interest deposit account to cover unforeseen occurrences.

The Appeal identifies specific areas in need and adopts them as projects, which it not only raises the necessary funds to complete, but is actively involved in. Total costs incurred by the various projects for the period was £73,398. This does not include expenditure on the Wildlife Rescue Unit as this has been accounted in the previous year. Due to the management team being unable to visit Borneo due to the COVID-19 pandemic new projects have been unable to be developed. This has led to reduction in project expenditure in this period. Orangutan Appeal UK will put plans in place with stakeholders in Borneo to identify projects going forward as soon as the necessary face to face contact is able to be arranged.

The major projects in the year under review were:

1. Liaison Officer Project £3,348.

The Appeal sponsors a Liaison Officer for the centre, educating visitors from all over the world and spreading awareness of the orangutan's plight and the essential work being carried out by the Centre's staff and by Orangutan Appeal UK.

2. Sepilok Rehabilitation Centre, including Veterinary Nurse, Care Staff and Rangers £60,050.

REPORT OF THE TRUSTEES
for the year ended 30 November 2020

During this period the Appeal has continued to provide the Sabah Wildlife Department with a Malaysian veterinary nurse and seven carers / rangers to work at the Sepilok Orangutan Rehabilitation Centre. All of the staff employed are Sabahan locals who are able to act as ambassadors for the work we do in their local communities. The staff care for the young orphans and train them with the skills they need to survive in the wild. This team is led by their Supervisor Lineker Likuk. These Orangutan Appeal UK staff carry out numerous other duties such as assisting the Malaysian vet during the weekly health checks of the young orphans in the nursery. They also supervise the activities of the youngsters who have been transferred to the Outdoor Nursery and check each one daily to ensure they are in good health. The team gained additional responsibility and workload as a result of movement restrictions meaning that government employees were not able to work at the centre for large periods of time. The rangers also continue to conduct maintenance at the Tabin release site camp alongside their work with the rescued baby Bornean Elephants that are being cared for at Sepilok.

3. Borneo Nature Foundation (BNF) (The Orangutan Tropical Peatland Project) £8,000.

We have agreed to continue fund the fire-fighting team in the peat lands of Kalimantan who work tirelessly to prevent wild fires devastating the area and killing the existing wildlife population which include many orangutans. The work being carried out to reduce the damage caused by the outbreak of wildfires is paramount to the orangutan's survival in this area. Part of our previous support was to supply BNF with drones to assist the monitoring of hotspots from the sky, and therefore reduce fire outbreaks. These drones continue to be in use and have been instrumental in the firefighting project. BNF are also undertaking tree planting initiatives, which over the longer term will create vital new habitat.

4. Centre for Orangutan Protection (COP) £2,000.

Orangutan Appeal UK has continued to support the Centre for Orangutan Protection, a rescue and rehabilitation project located in Kalimantan in Indonesian Borneo. This funding enables them to continue their rescue and rehabilitation work in Indonesia.

5. Wildlife Rescue Unit (WRU) £25,150.

The appeal has continued to fund the WRU from its outstanding commitment of MYR1 million made in 2018. Funding of £21,000 has been provided for staff pay, and £4,150 for personal protective equipment. This will help the WRU to enable them to continue their vital wildlife rescue operations across the Sabah region of Borneo. This expenditure shows in the 2019 figures as part of the allowance made in that years accounts. There is an ongoing commitment to fund this project by a further £65,950, which is included in the original pledge which will be used to support the WRU over the coming months.

THE FUTURE

The Appeal is committed to continue supporting the work carried out at Sepilok Orangutan Rehabilitation Centre as well as BNF and the WRU. These are essential projects which are very expensive and require funds in excess of £150,000 to be held in readiness for each year.

In 2019 the Appeal has created an unrestricted land purchase fund of £350,000. Due to COVID-19 no progress has been made towards this project and it is temporarily on hold.

The Sabah government have set up an exciting new project, the Endangered Species Conservation Unit (ESCU), based in Lahad Datu, Sabah this new organisation will enable greater protection of orangutans and other endangered species. The trustees of Orangutan Appeal UK have been approached regarding providing funding towards this project and will in due course make a decision on funding for this project.

Approved by order of the board of trustees on 17 May 2021 and signed on its behalf by:

Mrs S A Sheward - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ORANGUTAN APPEAL UK

Independent examiner's report to the trustees of Orangutan Appeal UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lance Redman FCA FCCA
Institute of Chartered Accountants in England and Wales
HPCA Limited
Chartered Accountants
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

17 May 2021

ORANGUTAN APPEAL UK

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 November 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		405,326	418,525
Other trading activities	2	10,418	16,121
Investment income	3	2,116	1,140
Other income	4	10,582	-
Total		<u>428,442</u>	<u>435,786</u>
 EXPENDITURE ON			
Raising funds		81,476	106,803
Charitable activities			
Project costs		73,398	272,827
Office support & other costs		87,456	115,246
Total		<u>242,330</u>	<u>494,876</u>
NET INCOME/(EXPENDITURE)		<u>186,112</u>	<u>(59,090)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		438,710	497,800
TOTAL FUNDS CARRIED FORWARD		<u><u>624,822</u></u>	<u><u>438,710</u></u>

The notes form part of these financial statements

BALANCE SHEET
30 November 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS			
Tangible assets	11	668	172
CURRENT ASSETS			
Debtors	12	8,781	12,879
Cash at bank and in hand	13	<u>689,175</u>	<u>522,560</u>
		697,956	535,439
CREDITORS			
Amounts falling due within one year	14	(73,802)	(96,901)
NET CURRENT ASSETS		<u>624,154</u>	<u>438,538</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		624,822	438,710
NET ASSETS		<u>624,822</u>	<u>438,710</u>
FUNDS	15		
Unrestricted funds		<u>624,822</u>	<u>438,710</u>
TOTAL FUNDS		<u>624,822</u>	<u>438,710</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
30 November 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2021 and were signed on its behalf by:

S A Sheward - Trustee

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 30 November 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Fixed assets acquired in Malaysia and Indonesia from funding provided by the Appeal are not capitalised; instead these are treated as support costs.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 November 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Calendars	6,291	5,925
DVD's, materials and other merchandise	4,127	10,196
	<u>10,418</u>	<u>16,121</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>2,116</u>	<u>1,140</u>

4. OTHER INCOME

	2020	2019
	£	£
Government grants	<u>10,582</u>	<u>-</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Independent examiners fees	3,649	3,800
Depreciation - owned assets	<u>254</u>	<u>68</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Mrs D Parkin, a Trustee of the Charity, received remuneration of £3,300 (2019: £3,300) for clerical work carried out on behalf of the Appeal during the year ended 30 November 2020.

Mrs S Sheward MBE, a Trustee of the Charity, received remuneration of £26,250 (2019: £16,667) for work carried out on behalf of the Appeal. Also, the charity paid Mrs S Sheward £8,965 for the office facilities in her house.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2020 nor for the year ended 30 November 2019.

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 November 2020**

7. STAFF COSTS

	2020 £	2019 £
Wages and salaries	74,151	81,074
Trustee remuneration	29,550	19,967
Social security costs	(5,392)	4,018
Other pension costs	1,320	1,222
	<u>99,629</u>	<u>106,281</u>

None of the employees or trustees received employee benefits of more than £60,000.

A refund of employer's national insurance for £8,483.10 was received from HMRC regarding payments for a previous employee for tax years 2014-2018. This has been offset against social security costs.

Average number of employees were 7 (2019: 8) during the year.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	418,525
Other trading activities	16,121
Investment income	1,140
Total	<u>435,786</u>
EXPENDITURE ON	
Raising funds	106,803
Charitable activities	
Project costs	272,827
Office support & other costs	115,246
Total	<u>494,876</u>
NET INCOME/(EXPENDITURE)	<u>(59,090)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	497,800
TOTAL FUNDS CARRIED FORWARD	<u>438,710</u>

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 November 2020**

9. PROJECT COSTS

	2020 £	2019 £
Liaison Officer project	3,348	3,384
<u>Sepilok Rehabilitation Centre</u>		
Sepilok veterinary and care staff wages	60,050	49,000
Borneo Nature Foundation (BNF) (The Orangutan Tropical Peatland Project)	8,000	20,000
Centre for Orangutan Protection	2,000	6,000
Sabah management visit	-	18,180
Camera	-	375
Wildlife Rescue Unit (WRU)	-	175,888
	<u>73,398</u>	<u>272,827</u>

10. OFFICE SUPPORT & OTHER COSTS

	2020 £	2019 £
Wages (excluding Trustee's remuneration)	38,774	51,373
Rent and office costs	17,921	21,985
Insurance	3,511	3,939
Telephone	1,907	2,371
Postage & stationery	7,145	15,491
Travel	986	3,372
Bank charges	7,989	9,824
Independent examiner's fees	3,649	3,800
Legal fees	5,319	3,023
Depreciation	255	68
(Gain)/Loss on foreign exchange	-	-
	<u>87,456</u>	<u>115,247</u>

Excluding depreciation and travel, the total of overhead expenditure as a proportion of total incoming resources was 19% (2019: 25%).

Office wages as a proportion of total incoming resources was 9% (2019: 11%).

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2020

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 December 2019	2,936	801	5,612	9,349
Additions	-	-	750	750
At 30 November 2020	<u>2,936</u>	<u>801</u>	<u>6,362</u>	<u>10,099</u>
DEPRECIATION				
At 1 December 2019	2,882	748	5,547	9,177
Charge for year	13	13	228	254
At 30 November 2020	<u>2,895</u>	<u>761</u>	<u>5,775</u>	<u>9,431</u>
NET BOOK VALUE				
At 30 November 2020	<u>41</u>	<u>40</u>	<u>587</u>	<u>668</u>
At 30 November 2019	<u>54</u>	<u>53</u>	<u>65</u>	<u>172</u>

Fixed assets acquired in Malaysia and Indonesia from funding provided by the Appeal are not capitalised; instead these are treated as support costs.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Gift aid	6,227	9,731
Prepayments	<u>2,554</u>	<u>3,148</u>
	<u>8,781</u>	<u>12,879</u>

13. CASH AT BANK AND IN HAND

Within bank and cash £350,000 (2019: £350,000) has been allocated for the future purchase of land.

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2020

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	1,155	1,758
Other creditors	68,847	91,343
Accruals	3,800	3,800
	<u>73,802</u>	<u>96,901</u>

15. MOVEMENT IN FUNDS

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
Unrestricted funds			
General fund	88,710	186,112	274,822
Land purchase fund	350,000	-	350,000
	<u>438,710</u>	<u>186,112</u>	<u>624,822</u>
TOTAL FUNDS	<u>438,710</u>	<u>186,112</u>	<u>624,822</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	428,442	(242,330)	186,112
TOTAL FUNDS	<u>428,442</u>	<u>(242,330)</u>	<u>186,112</u>

Comparatives for movement in funds

	At 1.12.18 £	Net movement in funds £	Transfers between funds £	At 30.11.19 £
Unrestricted funds				
General fund	497,800	(59,090)	(350,000)	88,710
Land purchase fund	-	-	350,000	350,000
	<u>497,800</u>	<u>(59,090)</u>	<u>-</u>	<u>438,710</u>
TOTAL FUNDS	<u>497,800</u>	<u>(59,090)</u>	<u>-</u>	<u>438,710</u>

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2020

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	435,786	(494,876)	(59,090)
TOTAL FUNDS	<u>435,786</u>	<u>(494,876)</u>	<u>(59,090)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.18 £	Net movement in funds £	Transfers between funds £	At 30.11.20 £
Unrestricted funds				
General fund	497,800	127,022	(350,000)	274,822
Land purchase fund	-	-	350,000	350,000
	<u>497,800</u>	<u>127,022</u>	<u>-</u>	<u>624,822</u>
TOTAL FUNDS	<u>497,800</u>	<u>127,022</u>	<u>-</u>	<u>624,822</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	864,228	(737,206)	127,022
TOTAL FUNDS	<u>864,228</u>	<u>(737,206)</u>	<u>127,022</u>

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 November 2020

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2020.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.