

Borneo Orangutan Survival UK

Charity No. 1144267

Company No. 07800920

Trustees' Report and Unaudited Accounts

31 December 2019

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07800920

Charity No. 1144267

Principal Office

483 Green Lanes
London
England
N13 4BS

Registered Office

483 Green Lanes
London
N13 4BS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Alan Edwards
Chris Worwood
Lady Odile Slynne
Dr Jarmatin Sihite
Geoffrey Adrian Dennis

Key Management Personnel

Alan Edwards

Accountants

Artifin Accountants
Docklands Business Centre
Suite 12/3D
10-16 Tiller Road
E14 8PX

Bankers

HSBC
2 Walton Road
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OBJECTIVES AND ACTIVITIES

The objects of Borneo Orangutan Survival UK as set out in its governing document in the Memorandum and Articles of Association are:

"Promotion of the preservation of the wild Orangutan in their natural habitat and the advance of the public benefit in the study, preservation and protection of the wild Orangutan."

OUR VISION

To restore the natural balance for Bornean orangutans. Their survival is at risk solely due to human impact, pushing them to the brink of extinction.

Our mission is two-fold. First, we save orangutans in immediate danger through rescue, rehabilitation, and re-introduction to protected rainforests. Second, and equally important, we protect and restore their wild habitat by working alongside the native communities bordering them.

STRATEGIC AIMS FOR 2019-2020

Expand our educational outreach here in the UK to advance the knowledge of the issues facing Orangutans to people of all ages.

Build out our support throughout the UK to advance our program work in Indonesia.

INTERNAL AIMS

Further professionalise the organisations operating procedures to provide a platform for effective expansion and growth for the benefit of Orangutans and their habitat.

Be the "go- to" organisation for Orangutan and rainforest conservation in Indonesian Borneo.

PUBLIC BENEFIT SUMMARY

Orangutan and rainforest conservation is directly linked to the welfare of the human species. Rainforests are havens for biodiversity, with around 50% of all known flora and fauna species calling them home. These critical habitats provide vital oxygen, serve as carbon reserves, and help regulate our weather systems. These effects are seen globally, and the results of their loss are being experienced in all areas of the planet.

Orangutans are a keystone species for the Indonesian rainforest, and vital to its ongoing health. By protecting orangutans and their rainforest homes we ensure these vital biodiversity havens remain intact, and restoring degraded rainforest serves to build back what we have lost. Our relationships with local communities to perform this work, which also builds their own local economies further, serves as a public benefit to those indigenous people.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

19 YEARS OF CHAMPIONING ORANGUTANS

For almost 20 years BOS Foundation has worked to carry out their vision of thriving orangutan populations in Indonesia to ensure the continuation of these incredible species, along with all the other Indonesian flora and fauna. BOS-UK is proud to support this work.

Together, we focus in four key areas:

Rescue/Rehabilitation/Release: By rescuing, rehabilitating and releasing orphaned orangutans we ensure these endangered animals have a second chance at life.

Sanctuary: For those orangutans unable to return their native habitat we provide lifetime care.

Rainforest Preservation: Our work to protect and rebuild the degraded rainforest is vital to our vision of saving wild orangutans from extinction.

Education and Outreach: Expand the knowledge and support for orangutan and rainforest conservation through education and outreach.

MESSAGE FROM OUR MANAGING DIRECTOR BENJAMIN CALLISON:

It has been my honour to continue and lead Borneo Orangutan Survival UK through 2019. Our charity continues to grow in scale and effectiveness year over year. This growth has allowed us to increase our support for Borneo Orangutan Survival Foundation (BOSF) in 2019– our beneficiary organisation located in Indonesia. This support is vital to ensuring all of BOSF’s program work continues and expands for the benefit of orangutans and the rainforest.

The UK is overflowing with support for orangutan conservation, and we are proud to serve as BOSF’s official UK partner for this work. The BOS global partnership is the largest and most effective of its kind for the conservation of orangutans and the rainforest, but we cannot rest as Bornean orangutan and rainforests are still in dramatic decline. We owe a huge thanks to all of our supporters, as without them we simply wouldn’t be accomplishing what we are for orangutan conservation.

MESSAGE FROM BOSF CEO, AND BOS-UK TRUSTEE JAMARTIN SIHITE:

Our Earth is one incredibly large ecosystem, whose future depends on the actions of just one creature: mankind. As many people are working to reduce the rate of environmental damage, on the other side there are those who continue to exploit the planet’s natural resources for personal gain. With this knowledge, the BOS Foundation refuses to sit in silence - we have to continue working to save orangutans and their habitats, for the future of all mankind.

To conserve just one species may sound like a small, easy task. However, this is not the case. It involves much more than simply taking action on the ground in their native habitat. Saving a species from the brink of extinction goes further than merely protecting its populations. Our 29 years of experience have taught us that in order to protect one species, you also need to protect its habitat. Therefore, our orangutan conservation work is deeply tied to the preservation of forests in Kalimantan, and the orangutan’s role in maintaining these forest ecosystems. Our approach to orangutan conservation focuses on four main areas – orangutan reintroduction, sanctuary care, conservation of wild populations and habitats, and sustainable community empowerment.

Over the years, we have learned that conservation is a huge undertaking that requires partnership and dedication from all stakeholders, no matter their role in today’s world and their relationship to orangutan habitat. We are willing to work together with those who wish to be part of the solution, not part of the problem. We welcome all parties who understand that preserving orangutans and their habitats is a shared responsibility.

Dr. Jamartin Shite

ACHIEVEMENTS AND PERFORMANCE

In the past 29 years, BOSF has taken in more than 2,500 orangutans at their two rehabilitation centres in Central and East Kalimantan, to be cared for and guided through the long rehabilitation process in preparation for their return to the wild. While we have been able to release most of the rescued orangutans through translocation or reintroduction, the grim fact remains that there are still hundreds of orangutans in our rehabilitation centres who, due to their compromised health, advanced age, or lack of skills and natural behaviours, have slim to no chance of being released. For this group - referred to as the 'unreleasables' - we have built forested island sanctuaries in Central and East Kalimantan. Life on the islands gives these individuals a sense of freedom in an environment similar to that of a natural forest, but with all the human support necessary they need to survive.

In 2019, the BOS Foundation rescued 17 orangutans, 13 of whom are still undergoing the rehabilitation process at our centres, while the remaining four were translocated to safer, conflict-free locations. At the same time, through our #OrangutanFreedom campaign, we released 76 orangutans back to the forest in 12 release events and transferred 59 orangutans that had completed their rehabilitation to pre-release islands. We also worked tirelessly to protect the estimated 2,550 wild orangutans living in the Mawas Conservation Area, which was ravaged by fires on several occasions.

In Central Kalimantan, we expanded our release area in the Bukit Baka Bukit Raya National Park (TNBBBR) to include a new area known as the Hiran watershed, as we were previously releasing rehabilitated orangutans only in the Bemban watershed. Meanwhile, in East Kalimantan, we started to prepare a new release area within the Kehje Sewen Forest. This expansion effort included us planning to enlarge and train new Post-Release Monitoring team members, alongside building new supporting infrastructure.

We are delighted to report that our intensive reintroduction efforts have continued to show positive results, with several natural births recorded among our released orangutans. Throughout 2019, we discovered that four baby orangutans had been born in the release forests. In total, since 2012, there have been 19 natural births recorded in the wild, with a new generation of wild orangutans emerging from the generation of rehabilitated and released orangutans.

To help protect orangutan habitats, we continue to work closely with those communities living nearby or on the fringes of the forests. Our collaborations with community groups in a number of villages in Kapuas, South Barito, Katingan, Pulang Pisau, and Murung Raya districts in Central Kalimantan, and East Kutai district in East Kalimantan, help to create a safe and supportive environment for the conservation of both wild and released orangutans. These cooperative efforts include the development of sustainable, alternative livelihoods; the prevention and management of forest and land fires; land rehabilitation and restoration; and environmental conservation education.

Thus, it is our pleasure to present a more detailed account of our achievements for the year 2019. But first, I want to remind everyone that the achievements listed in this report would not have been possible without the support of you all: our stakeholders, donors, and extraordinary supporters from around the world. A huge THANK YOU from all of us. Despite the challenges that 2019 brought, we hope to keep moving forward and achieve even more for orangutans, forests, and the wider community. All for the future of our planet.

SANCTUARY CARE

One hundred twenty-three orangutans reside at the Samboja Lestari Orangutan Rehabilitation Centre, of which 93 are currently considered unreleaseable due to disease (primarily tuberculosis and orangutan respiratory disease syndrome (ORDS)), physical disability, and age or duration of captivity. Eighty-one individuals live in cages and twelve on sanctuary islands (including one orangutan in Forest School). At the Nyaru Menteng Orangutan Rehabilitation Centre, of the 316 orangutans who are in our care, 65 are currently considered unreleaseable due to disease, significant physical disability, abnormal behaviour, and age or duration of captivity. Fifty-two individuals live in the cages and 13 on the Badak Kecil Sanctuary Island in the Salat Island Cluster.

We hope that of the individuals impaired by the duration of their captivity (currently 77 individuals, 40 in Samboja Lestari and 37 in Nyaru Menteng) will be able to improve upon their natural behaviours once they are placed on semi-natural islands so that we may reconsider them for release to the wild.

RESCUE

At the Samboja Lestari Orangutan Rehabilitation Centre in East Kalimantan (Samboja Lestari), four more orangutans joined us in 2019, following rescue missions undertaken in collaboration with the East Kalimantan Natural Resources Conservation Agency (BKSDA).

Thirteen newly rescued orangutans arrived at the Nyaru Menteng Orangutan Rehabilitation Centre in Central Kalimantan (Nyaru Menteng). We also translocated four healthy, wild, adult orangutans from dangerous areas to safer forests: one into Gunung Lumut Protection Forest and three into Bukit Baka Bukit Raya National Park (TNBBBR).

REHABILITATION

By the end of 2019, we were caring for 439 orangutans; 123 orangutans at Samboja Lestari (121 at Samboja Lestari and 2 on Juq Kehje Swen Pre-Release Island) and 316 orangutans at Nyaru Menteng (274 at Nyaru Menteng and 42 in the Salat Island Cluster).

This year we moved 59 orangutans who 'graduated' from Forest School to pre-release islands: 5 orangutans at Samboja Lestari and 54 orangutans at Nyaru Menteng. We moved 2 orangutans from Samboja Lestari to the Juq Kehje Swen Pre-Release Island, whilst in Central Kalimantan we moved 36 orangutans to the Kaja and Bangamat Pre-Release Islands and 18 orangutans to the Salat Island Cluster.

Our medical team, consisting of 13 veterinarians (6 in Samboja Lestari and 7 in Nyaru Menteng), 1 paramedic (in Nyaru Menteng), 5 veterinary medical administration staff (3 in Samboja Lestari and 2 in Nyaru Menteng), worked around the clock preparing our orangutan reintroduction candidates, conducting routine health surveillance checks, administering treatments, and undertaking disease prevention measures for all the orangutans and sun bears under our care.

The health and wellbeing of our orangutans remains our top priority and providing high-quality healthcare to such a large population is a significant task. This year our team treated 299 medical cases in 234 orangutans – 52 cases in 52 orangutans at Samboja Lestari and 247 cases in 182 orangutans at Nyaru Menteng. The most common cases were traumatic injuries and upper respiratory tract infections.

We lost ten orangutans at our rehabilitation centre due to illness, i.e. two orangutans at Samboja Lestari and eight orangutans at Nyaru Menteng.

We moved nine orangutans from the Salat Island Cluster back to Nyaru Menteng to complete their final quarantine and veterinary medical health test requirements in anticipation of release back to the wild in 2019 and 2020.

We completed the construction of three man-made islands (Islands A, B, C) and the maintenance of Islands 0, 1, 2 (with an excavator) and Islands 7 and 8 (manually), all in Samboja Lestari.

We completed the construction of Socialization Cages C and D and constructed a storage tank for wastewater catchment at the orangutan Special Care Unit (SCU) in Samboja Lestari.

We continued to manage the 82-ha Juq Kehje Swen Pre-Release Island, including the ongoing care and monitoring of two adult orangutans (Dodo and Desi).

We conducted a water gate and canal survey for the containment and enhanced security of the Juq Kehje Swen Pre-Release Island.

In Central Kalimantan, we cleared 200m of new phenology transects on the Kaja Pre-Release Island. In the Salat Island Cluster, we built feeding platforms and enrichment, and on the Badak Kecil Sanctuary Island, 600 m of phenology transects, a transit cage, and a weather station.

REINTRODUCTION

An overarching focus of our work, our reintroduction program operates in three large natural forests. With government permission, we release orangutans from Samboja Lestari into Kehje Sewen Forest in East Kalimantan and from Nyaru Menteng into Bukit Batikap Protection Forest (Batikap) and Bukit Baka Bukit Raya National Park (TNBBBR) in Central Kalimantan. The combined remaining carrying capacity of these three areas at the end of 2019, was 200 orangutans. We are still working to identify additional, suitable forests in both East and Central Kalimantan to accommodate the hundreds of orangutans still in our care at our rehabilitation centres.

In TNBBBR, we located new, suitable release areas for future releases in the Hiran watershed. The decision to use this new release site was made based on surveys indicating that the area was rich in orangutan food sources. Utilising the area allows us to better distribute the released orangutan population to minimize territory overlap and foraging competition. The terrain in the Hiran watershed is more treacherous than that of the Bemban watershed (where we also operate) due to the fast-flowing rivers bordered by large boulders and steep contours. As a result, transporting the cages in the Hiran watershed is very taxing on our team and requires extra caution.

We completed the construction of a new semipermanent camp in the Bemban watershed in TNBBBR. In the Hiran watershed, we completed the construction of a temporary camp, purchased new equipment for the camp, recruited new PRM staff, and cleared 14 km of transects for orangutan monitoring within the release area.

Within our Ecosystem Restoration Concession (ERC) in East Kalimantan, our Orangutan Habitat Restoration (RHO) program team conducted a survey of new potential release sites at Kelinjau, South Kehje Sewen, and North Kehje Sewen, assessing access points for releasing orangutans via the river from South Camp to Pelangsiran and 'Sungai 88' and overland from Muara Wahau to Pelangsiran.

We remain committed to reintroducing orangutans into their natural habitat to establish new, viable wild populations and bolstering the conservation prospects of the species. Once orangutans have acquired all the skills they need to survive in the wild, our teams engage in the detailed planning required for each release to ensure that it can be carried out safely and successfully.

This year, we reintroduced a total of 76 orangutans. Twenty-one orangutans were released into Kehje Sewen Forest, 7 orangutans into Batikap, and 48 orangutans into TNBBBR. Of the 55 orangutans released in TNBBBR and Batikap, 17 of them had completed part of their rehabilitation process in the Salat Island Cluster. This brings the total number of orangutans released since 2012 to 462 individuals: 118 orangutans into Kehje Sewen Forest, 183 orangutans into Batikap, and 161 orangutans into TNBBBR.

Of the 76 orangutans released in 2019, 69 were transported overland using vehicles and boats to carry them to their final release destination. The BOS Foundation and the Central Kalimantan Natural Resources Conservation Agency (BKSDA) received enormous support from the National Board for Disaster Management (BNPB), who generously lent us a helicopter to help transport seven orangutans from Nyaru Menteng to the Bukit Batikap Protection Forest in Murung Raya Regency, Central Kalimantan.

Due to human-orangutan conflict with local communities, one male orangutan who was previously released into TNBBBR was re-released into Batikap, Central Kalimantan.

We continued our orangutan post-release monitoring activities, our forest patrols, and phenology surveys in our three release sites, Kehje Sewen Forest, Batikap, and TNBBBR.

Post-release monitoring is essential to assess the health, behavioural adaptation, and survivorship of released orangutans. The challenge is to maintain these new populations and ensure that they are healthy and well protected long into the future. This combination of post-release monitoring and medical intervention, which we provide as needed, aims to ensure that our orangutan reintroductions are successful, and that each individual orangutan is afforded the best chance of survival.

Our ultimate goal is to ensure that orangutans are thriving in their new forest homes and our base measure of success is that an orangutan has reached the one-year survivorship milestone unaided. Between 2012 and 2018, based on only known outcomes, our success rate is 74% (n=146), with 26% unsuccessful (n=50) (confirmed dead, translocated, or received medical intervention).

Four new babies were born, three in Batikap and one in TNBBBR, bringing the total number of babies born in the wild since 2012 to nineteen. Four staff members participated as presenters in the 29th International Congress for Conservation Biology (ICCB) in Kuala Lumpur, Malaysia, on 21-25 July 2019, sharing the results of our work on post-release monitoring.

SUN BEARS

In addition to caring for and rehabilitating orangutans, our Orangutan Rehabilitation Centres at Nyaru Menteng and Samboja Lestari also care for other protected species, most notably sun bears (*Helarctos malayanus*), which have been rescued by local BKSDA officers. By the end of 2019, we were providing care for 71 sun bears, 63 of which are located in Samboja Lestari, and 8 of which are located in Nyaru Menteng. Rehabilitation and reintroduction options for sun bears are limited.

Sun bears are a forest dependent species who are listed as Vulnerable on the IUCN Red List of Threatened Species, due to the extensive habitat loss and degradation and reduction in overall range, in addition to commercial hunting. Once habituated to humans, like with other bear species, teaching them to survive in the wild is near impossible, with only few successful reintroductions reported. To improve the welfare of the sun bears at our centres who require permanent sanctuary care, we collaborate with Sun Bear Outreach, an NGO which has been providing us with technical assistance to build large, forested enclosures in Samboja Lestari. These facilities will eventually house all sun bears under our care.

Due to limitations in space and infrastructure at Nyaru Menteng, we are moving forward with plans to stop rescued sun bear intake there and transfer the remaining sun bears to Samboja Lestari where we are able to provide them with a better quality of life. On 11 September 2019, we have transferred 7 sun bears (3 males and 4 females) from Nyaru Menteng to Samboja Lestari. In 2019, we also received six new sun bears from BKSDA East Kalimantan.

At Samboja Lestari our team, together with Sun Bear Outreach, made significant progress on improving our sun bear facilities and welfare, including:

- Completing the construction of ten forested sun bear enclosures (enclosures F, G, H, I, J, K, L, M, N, and O).
- Conducting training in husbandry practices for sun bears in the training cages.
- Adding a new pool in Enclosure J, shelter for compost in the back yard area, and a platform for an enclosure divider in Cages K and L.
- Installing sleeping platforms and hammocks.
- Erecting a new electric fence and installing electrical wire for the enclosures and cages.
- Regularly providing enrichment items, including wooden logs, leaves, balls, peanut-butter pipes, and sacks for the sun bears still housed in cages.
- Conducting renovations on reintroduction cage roofs and fences in the buffer zone, the enrichment room, technician doors, fences, the floor of enclosure A, and catwalk bridges.

ANIMAL WELFARE

As an orangutan-focused conservation organisation with the responsibility of caring for animals both exsitu and in-situ, we aim to ensure that our activities are underpinned by the highest of standards in animal welfare.

We ensure that our orangutans and sun bears have access to a varied diet and enrichment that provides them with stimulation to help keep them mentally and physically healthy. Achieving this requires an ongoing program dedicated to their welfare. Throughout the year, different enrichment tools were developed to keep them active and for orangutans, foster wild behaviours such as climbing, arboreal travel, nest building, food foraging, and so on.

In Samboja Lestari, we installed semi-permanent enrichment structures, such as rope swings, vertical and horizontal ropes, hammocks, and blue barrels made from rubber drums, in the individual cages and Socialisation Cage C.

We also built feeding platforms for orangutans and installed semi-permanent enrichment structures on Islands 1 and 2.

Our animal husbandry team began to regularly assess the condition of the orangutans at Samboja Lestari and Nyaru Menteng using Body Condition Scores (BCS), while also beginning to closely monitor the behaviour of orangutans exhibiting stereotypic and other abnormal behaviours.

Experienced zookeepers from the Oregon Zoo and an animal behaviour expert, trained our surrogate mothers, animal husbandry technicians, and veterinarians to implement a positive reinforcement training regimen to facilitate and ease the veterinary care of our orangutans in Nyaru Menteng and to improve overall animal welfare.

In July, Ida Lewis, a primate specialist from the Fort Worth Zoo, provided training to clinic technicians who are responsible for orangutan care.

Two of our veterinarians, Maryos Tandang (Nyaru Menteng) and Agnes Pratamiutami Sriningsih (Samboja Lestari) attended the workshop “Collection and Transportation Management (packing and cold chain) of Samples Based on Biosafety Principles” held by IPB University’s Primate Research Centre at the Ragunan Zoological Park on 9–10 September 2019.

Dr. Nancy Lung from the Orangutan Species Survival Plan (Orangutan SSP) trained junior veterinarians at Samboja Lestari in procedures for anaesthesia, infusion, and suturing and provided materials on ORDS. Through support and collaboration with the Melbourne Zoo and the Sydney Zoo (facilitated by BOS Australia), we conducted an animal welfare and husbandry workshop, as well as welfare surveys twice this year, with aim of strengthening the implementation, monitoring, and evaluation of our Animal Welfare Code. Arga Sawung Kusuma, a veterinarian at Nyaru Menteng, was awarded the Bronwyn Watson Orangutan Veterinary Aid scholarship by Orangutan Veterinary AID (OVAID) for study in the United Kingdom. The training was held at the Chester Zoo, Paignton Zoo, University of Liverpool, and specialist veterinary practices in the UK.

ORANGUTAN ECOSYSTEM RESTORATION

Once a barren wasteland, our ongoing reforestation program has already transformed Samboja Lestari into an oasis of young forest covering 1,853 hectares, to aid in the rehabilitation and welfare of orangutans and sun bears. We controlled and extinguished fire outbreaks across 9.69 ha of Samboja Lestari land in 2019.

Across the 1,853 hectares of land, we carried out regular maintenance of 89.41 hectares of recently rehabilitated land (e.g. weeding, fertilising, replacement planting, etc) and reforested a further 475 trees by visitors.

Mawas Conservation Program

In the 1990’s, large areas of peat forest within the Mawas Conservation Area (MCA) were significantly degraded or cleared entirely due to a failed large-scale rice growing program. Our work in Mawas continues to focus on habitat conservation and restoration, illegal logging monitoring, fire prevention and control, and community development. Man-made canals developed in the 1990’s cut across the land and, in the framework of our restoration activities, we have been blocking numerous canals in order to re-wet the peat, aid reforestation efforts, prevent fires, and protect this valuable carbon sink.

Working Area Monitoring and Protection

One hundred ninety-two routine patrols were conducted by the Mawas team in Kapuas and South Barito to monitor and prevent illegal activities, during which they encountered 62 instances of illegal activities including 23 fires, which were extinguished by the patrol team, and 39 acts of illegal logging, with a total of 6,660 mixed-species logs recorded.

Seventy-five routine patrols were undertaken by the community patrol teams who recorded nine cases of illegal logging and nine fire outbreaks. Community firefighters successfully extinguished all fires with assistance from members of their respective communities.

All of our patrol findings were reported to the pertinent local authorities in the Kapuas and South Barito Regencies.

We constructed 41 deep wells in Block A and 27 deep wells in Block E to support our reforestation and firefighting efforts around the MCA.

Land Rehabilitation and Restoration

We completed the construction, with two community groups in the Mantangai Hulu village, of five dams along tertiary canals in our reforestation site in Mantangai, and blocked three local canals (tatas) with 25 dams owned by three canal owners in the Tuanan area. We conducted regular monitoring of our land rehabilitation and restoration projects in both Block A (Sei Mantangai) and Block E (Tuanan and Rantau Upak).

We regularly monitored community-led reforestation efforts covering 22 ha in Block A and 30 ha in Block E, including the production of 93,687 seedlings in Block A and 105,415 seedlings in Block E. A total of 77 hectares were reforested during 2019 in Block A of the MCA.

Fire Outbreaks

In Samboja Lestari, East Kalimantan, we controlled and extinguished fire outbreaks across 9.69 hectares of land. The dry season was marked by two fire outbreaks in the Tuanan area of Block E, covering an area of 523 ha, while additional fire outbreaks in 8 locations of the Mantangai Sub-District area of Block A affected another 873 ha of land (see Figure 9). To extinguish these large-scale fire outbreaks, our team received extensive, dedicated support from village fire teams, the Tuanan research station fire team, the Forest Fire Control Brigade team (Mangala Agni), as well as water-bombing helicopter support from the National Board for Disaster Management (BNPB). Forty-one orangutans in Nyaru Menteng, Central Kalimantan suffered respiratory problems presumed to be due to haze inhalation.

ORANGUTAN HABITAT RESTORATION PROGRAM

In 2010, the BOS Foundation, through our sister company PT Restorasi Habitat Orangutan Indonesia (RHOI), bought the rights to manage the Kehje Sewen Forest in East Kalimantan as an Ecosystem Restoration Concession (ERC). The area was formerly a production forest and is currently our primary orangutan reintroduction site in East Kalimantan, which accommodates orangutans from Samboja Lestari. While a large portion serves as a reintroduction forest, land has also been set aside as a translocation area for rescued, wild orangutans. RHOI works to rehabilitate and restore to healthy forest in the remaining land within the ERC.

In 2019, our RHO program, fulfilled several legal obligations such as the revision of our 10-year management plan (RKU), which included conducting a routine ERC forest inventory (IHBRE/ER) of our ERC and regular patrols to ensure the protection of the area.

As part of our mandatory ERC Annual Inventory, we made 60 Permanent Sample Plots around Gunung Belah and Sungai Lembu to facilitated in the collection of data on phenology and vegetation growth. On 9 September 2019, RHOI paid the replacement cost for boundary demarcation to the Indonesian Ministry of Finance:

- Kong Kemul Protection Forest (HL Kong Kemul) function limit: 22.4 km
- Gunung Menyapa Protection Forest (HL Menyapa Mountain) function limit: 52.6 km
- Gunung Batu Mesangat Protection Forest (HL Gunung Batu Mesangat) function limit: 0.8 km

To fulfil the obligations of an Ecosystem Restoration Concession holder, two RHOI staff members have participated in the technical personnel training held by the Directorate General of Sustainable Production Forest Management (PHPL).

ACCOMPLISHMENTS

RESEARCH AND DEVELOPMENT

Reintroduction Biology

Our long-term, continuous post-release monitoring has produced the largest dataset ever collected on orangutan reintroduction biology and is growing every day. We are currently in the process of cleaning this data for analysis and submission to a peer-reviewed scientific journal.

Our standard operating procedures (SOPs) on rescue, rehabilitation, and release are used by the Government of Indonesia as a reference on orangutan reintroduction.

Wild Orangutan Research

At our Tuanan Orangutan Research Station in the Mawas Conservation Area, our collaboration with the National University (Indonesia) and Rutgers University (USA) is facilitating long-term research on:

- Orangutan nutrition, energetics, inflammation.
- Orangutan gut microbiome.
- Orangutan nutriscape utilising drone technology.
- Orangutan ranging patterns.
- Biodiversity assessments utilising camera traps.
- Monitoring orangutan health in relationship to environmental variables.
- Plant secondary metabolites and diet selection.
- Ethnobotany
- Long-term patterns of tree and liana phenology and the effects of weather and fires.
- The effects of fires on orangutan diet, ranging, and health.

Human Ecology and Alternate Livelihoods

The main goal of our research is to explore coastal community adaptation along the Kapuas river to increasing fire risks:

- Explore dependence on natural resources and characterize livelihoods.
- Conduct value chain analysis of swallow nest harvesting and other forest commodities.
- Identify alternative livelihood options and willingness to participate in incentive-based interventions for fire management and prevention.
- Determine correlates of fires to coastal livelihoods and health.

Research on Peatlands and Fires

We are working on three major projects concerning peatlands and fire in the Mawas Conservation Area.

We continued our work with Bogor Agriculture Institute (IPB) University, NASA, and University of Maryland (Centre for Environmental Science) on a project entitled, "Incorporating, Quantifying, and Locating Fire Emissions from within Tropical Peat Swamp Forests". This research has helped BOSF to improve our understanding of the orangutan habitat and vegetation condition, the impacts of land rehabilitation efforts such as canal blocking, reforestation, and fire management, and the carbon storage and emissions within MCA specifically. Main outputs to date:

- Collected long-term landscape-scale vegetation, hydrology, peat, and fire monitoring data across the Mawas peat dome.
- Developed and published standardised methods for Fire Scene Evaluation and Peat Fire Behaviour and Emissions.
- Published several international peer-reviewed articles related to the project objectives.
- Collaborated with researchers, conservationists, and governments in collecting nation-wide data regarding project objectives.

We also began a large, multi-institutional, collaborative research project for improving community fire management and peatland restoration, led by the Australian Centre for International Agricultural Research (ACIAR). The benefits for BOSF are increased knowledge, and an expanded network relating to tropical peatland rehabilitation efforts and the causes of peat fires. Main outputs to date include:

- Continued training and data collection on the causes of peat fire and recovery of peat structure after rewetting.
- Stakeholder engagement, from village through national levels, on capacity building and knowledge transfer.

We started a collaborative project focused on the detailed long-term monitoring of carbon and water fluxes through the degraded, target reforestation area in Mawas, providing climatic, atmospheric, and fire risk data, with the Royal Melbourne Institute of Technology (RMIT) University (Australia) and Palangka Raya University, as a part of an ACIAR SRA Project. Main outputs to date are:

- Successful government socialisation and support for launch of this project.
- Construction of flux tower, solar panels, and flux equipment.
- Hourly monitoring of carbon dioxide and methane fluxes in system.
- Installation of Chameleon peat moisture sensors.

Best Management Practices

Nearly all the orangutans that we rescue and care for in our two Orangutan Rehabilitation Centres were direct victims of habitat loss or human-wildlife conflict within plantations.

Urgent solutions are needed to reduce the pressure that development places on wild orangutan populations, especially populations outside of protected forests. To do this we have continued to develop our Best Management Practices (BMP) program on the management of orangutan habitat in oil palm concessions.

- We conducted training for multiple private sector and government stakeholders in the Mawas Conservation Area on:

1. Mitigation of Human-Orangutan Conflict
2. Introduction of BMPs for Orangutan Conservation

3. Spatial Monitoring and Reporting Tools (SMART) training including the use of GIS and drones for natural resource monitoring and patrolling

- We conducted an orangutan survey methodology training, developed phenology transects, and identified tree species within oil palm concessions owned by PT United Agro Indonesia (PT UAI), Central Kalimantan. We identified 96 tree species with 90% of the species being potential orangutan food tree species.

- We updated data on the orangutan population, assessed habitat carrying capacity, and conducted vegetation surveys within High Conservation Value (HCV) areas of a subsidiary company of the Korindo Group. Our surveys found an estimated orangutan population of 45 – 54 individuals within the concession area and identified 23 mammal species, 133 bird species, and 225 trees species, with 86% of tree species being potential orangutan food sources.

- We drafted SOPs for orangutan handling and monitoring in the concession area.

- We drafted a workplan and terms of reference for BMP activity on orangutan conservation in Central Kalimantan within two oil palm concessions, namely PT United Agro Indonesia, Kapuas Regency and PT Kalimantan Sawit Abadi, West Kotawaringin Regency, as well as one timber company, PT Korintiga Hutani, West Kotawaringin Regency.

- We monitored and evaluated ongoing BMP projects in East Kalimantan with PT Nusaraya Agro Sawit, East Kutai Regency and PT Global Primatama Mandiri, Berau Regency.
- We started to design the Conservation Management Plan (CMP) for public access.
- We joined the working group on National Interpretation of Principle and Criteria 2018 from the Roundtable Sustainable Palm Oil (RSPO).
- We participated in focus group discussions, held by the Ministry of Environment and Forestry, related to the rescue, rehabilitation, and release of orangutans.
- We participated in the Indonesian Primates Congress and Symposium, held by the Indonesia Primates Association.
- We conducted a site visit and held initial negotiations relating to our BMP project support with PT Sakti Mait Jaya Langit, owned by Mentari Group in Kapuas Regency, Central Kalimantan.

Sustainable Community Development

We value and promote the involvement of local communities in the BOS Foundation's orangutan and ecosystem conservation activities. Our community development strategy in both East and Central Kalimantan is focused on the development of sustainable livelihood alternatives for the communities who live in and around orangutan habitat. We promote and support sustainable development that includes social, environmental, and economic factors and fosters the increased engagement of local communities in the protection and conservation of orangutans, their habitat, and other natural resources.

Sustainable Community Development Around Our Rehabilitation Centres

We remain fully dedicated to engaging and supporting the communities around our areas of work. Our orangutan rehabilitation centres at Nyaru Menteng and Samboja Lestari also rely on local groups to supply them with sustainable food for our orangutans

Sustainable Community Development Around Our Orangutan Release Sites

Central Kalimantan

In Central Kalimantan, we conducted community education and development activities in 9 villages around Bukit Baka Bukit Raya National Park (TNBBBR), consisting of:

- Socialisation and planning with local community members of three villages (Sebaung, Tumbang Taei, and Tumbang Melawan) for the new orangutan release site in the Hiran watershed.
- 'Increased Capacity for Conflict Resolution and Improved Livelihoods of the Indigenous Dayak Katingan Communities Surrounding TNBBBR' project:
 1. Project socialisation and collection of initial village data within six villages (Dehes Asem, Rangan Kawit, Kiham Batang, Tumbang Tundu, Tumbang Tabulus, Batu Panahan) in the Sei Sanamang and Sei Bemban areas of TNBBBR, including discussing the participatory rural appraisal (PRA) process.
 2. Facilitation of livelihood activities (the village midterm development plan and group strengthening) in six villages in Sei Sanamang and Sei Bemban.
 3. Preparation of participatory mapping plans in 3 villages (Tumbang Tundu, Tumbang Tabulus, and Batu Panahan) in Sei Bemban area of TNBBBR.
 4. Planning for the mapping and usage of the traditional zone of TNBBBR, which encompasses three villages (Dehes Asem, Kiham Batang, and Rangan Kawit) in the Sei Sanamang area of TNBBBR.

- Reintroduction of orangutans from the rehabilitation centre to TNBBBR in Central Kalimantan and ecosystem protection through community and government support:
 1. Establishment of a community development team in the Sei Hiran area of TNBBBR.
 2. Socialisation of community development project with local community and village authorities in three villages in the Sei Hiran area.
 3. Development of training material on communication protocols and human–orangutan conflict mitigation for the nine target villages.
 4. Socialisation of the training plan for human–orangutan conflict mitigation in three villages (Tumbang Sebaung, Tumbang Taei, and Tumbang Melawan) in the Hiran area.
 5. Training on human–orangutan conflict mitigation in six villages (Dehes Asem, Rangan Kawit, Kiham Batang, Tumbang Tundu, Tumbang Tabulus, Batu Panahan) in the Sei Sanamang and Sei Bemban areas.
 6. Training on and facilitation of PRA for three villages in the Hiran area.
 7. Joint patrols with TNBBBR authority using Spatial Monitoring and Reporting Tools (SMART) in the Hiran and Bemban areas.

East Kalimantan

In East Kalimantan, community development activities continue to be implemented through our RHO program which supports three villages around Kehje Sewen Forest: Bea Nehas, Diaq Lay, and Dea Beq. Most people living in these villages are of the indigenous Dayak Wehea tribe. Community development activities within these villages consisted of:

Increasing environmental awareness in the three target villages through local involvement in the protection of orangutans and their habitat including:

1. Supporting local health through assistance on the initiation and running of village community health clinics and demonstration plots for animal husbandry:
 - a. Supported knowledge dissemination of nutrition, water, hygiene, and sanitation.
 - b. Ran a food provision program for local babies, toddlers, expectant mothers, breastfeeding mothers, and the elderly.
 - c. Monitored the villages' sustainable food houses and family medicinal plants (TOGA).
 - d. Disseminated information on drugs, psychotropics, and addictive substances at Bea Nehas and Diaq Lay infant–toddler activities.
 - e. Disseminated information on cervical cancer at Dea Beq infant–toddler activities.
 - f. Held health information sessions on dengue fever, including details on its symptoms and prevention, as well as on nutrition for infants and toddlers at Dea Beq village.
2. Alternative economic income generating activities, capacity building for improved livelihood strategies (namely fish farming, duck farming, chicken farming, and crop farming).
3. Provided environmental education to enhance orangutan conservation awareness in local communities:
 - a. Provided books and building materials for improved learning facilities at local schools.
 - b. Socialised orangutan conservation through the learning house (Rumah Belajar) and drawing competitions for pupils.

Capacity building for improved livelihoods and recognition of rights for the indigenous culture of the Wehea tribe:

1. Assisted in preparing a written dictionary of the Dayak Wehea language by confirming the previously recorded linguistic data and adding several new words. RHO invited several community members to assist in the development of this dictionary.

Sustainable Community Development for Wild Orangutan Conservation In the Mawas Conservation Area, Central Kalimantan

In 2019, community development activities in Mawas continued in four villages. Three of those villages, Timpah, Tumbang Mangkutup (Tuanan Neighbourhood), and Mantangai Hulu are in the Kapuas Regency, and the final, Mangkatip, is located in the South Barito Regency. In all villages, we implemented activities including capacity building and the improvement of economic conditions through sustainable alternative livelihoods.

- Our work in community empowerment for sustainable livelihoods consisted of:

1. Best Practice Case for Empowering Rubber Smallholders in Timpah:
 - a. Providing field school training for grafting of high-yielding rubber seedlings.
 - b. Improved harvesting and post-harvesting techniques for integration into rubber agroforestry systems that can produce high quality latex. On March 2019, we procured the rubber rootstock seed from the Technical Implementation Unit for the Rubber Plantation (Rubber Seed Breeding Centre) in Dangka Village, South Barito Regency.
 - c. Produced 21,918 rubber rootstock seedlings by 38 community members from 5 groups.
 - d. Developed and maintenance 1,000 rubber entris seedlings for grafting materials of superior rubber clones.
 2. Community-Based Restoration of a Wild Orangutan Research Area in Tuanan Village:
 - a. Socialised this project to village authorities and local community members in Tumbang Mangkutup village (including Tuanan neighbourhood).
 - b. Established three community groups (with 79 members) and developed three village nurseries. Produced and maintained 65,753 seedlings (26 species) for planting in 50 hectares of a wild orangutan research area in Tuanan village.
 - c. Facilitated socio-economic data collection, Participatory Rural Appraisal (PRA), and participatory mapping in Tumbang Mangkutup Village.
 - d. Negotiated and signed agreements with 14 canals owners for 14 local canals. Of these, we completed the blocking of 3 by building 25 dams.
 3. Facilitating Sustainable Community Development, Reforestation, Forest Fire Management, and Biodiversity Monitoring for Orangutan Conservation in Mantangai Hulu Village, Kapuas Regency:
 - a. Socialised this project to village authorities and local community members in Mantangai Hulu Village.
 - b. Collected, discussed, and established socioeconomic baseline data, facilitated the PRA, and facilitated the village participatory mapping.
 - c. Conducted the participatory mapping process (surveys and interviews) to collect the data for development livelihood strategy of Mantangai Hulu village.
 - d. Established five community groups and developed five village nurseries. Produced and maintained 61,686 seedlings and completed planting in 55 hectares area in Block A.
 4. Supported the establishment of two village fire teams in Tumbang Mangkutup (RPK Handep Kapakat) and in Mantangai Hulu village (RPK Palampang Tarung), to support the community in protecting themselves and their natural resources against fire, including training, procurement of firefighting equipment, transportation for regular patrols, and construction of 47 deep wells for clean water resources and fire prevention.
- Sustainable Income Generation in Mangakatip village, South Barito Regency:
 - a. Facilitated planning meetings on the protection of natural resources by the local community for future generations through sustainable use and natural resource planning management.
 - b. Conducted the participatory mapping process (surveys and interviews) to collect the data required for livelihood strategy development for the Mangkatip village.

Environmental Education

In 2019, we increased our efforts to expand our Orangutan Goes to School (OGTS) program. The OGTS program aims to educate and inspire the youth of Indonesia about the plight of the orangutan and actions they may take to help change the outlook for this Critically Endangered species. Additionally, it often involves a fundraising component. By the end of 2019, OGTS had visited 38 schools and reached over 3,500 students in Jakarta, Bogor, Bandung, East Kalimantan, and Central Kalimantan.

In East Kalimantan, Samboja Lestari frequently welcomed students from various schools who visited the centre to learn about orangutan conservation, habitat protection, and land rehabilitation. Our Orangutan Habitat Restoration program also conducted training and assisted youth groups establishing waste banks and gave environmental education sessions to local school children, farmers, and village leaders.

In Central Kalimantan, we continued to provide environmental education at our Visitor Information Centre at Nyaru Menteng and our Tuanan Orangutan Research Station, which accommodated several research students conducting field work and research. We also regularly facilitated environmental education activities in six villages (Tumbang Tundu, Batu Panahan, Tumbang Tabulus, Rangan Kawit, Kiham Batang, and Dehes Asem) around the TNBBBR release site.

All of our activities in the Mawas Conservation Area were complemented by some form of environmental education.

BOS-UK 2019 in numbers

- £85,612 - the amount of funds transferred directly over to Borneo Orangutan Survival Foundation in support of these programs.
- 726 – Monthly adopters/supporters who's monthly gifts support our rescue, rehabilitation and release programs at Samboja Lestari and Nyaru Menteng
- 7534 – Amount of people signed up for our enewsletter to keep updated on our work
- £1,910 – Funds raised during our 2019 Fire Appeal, where all funds were transferred to BOSF to cover the damaging costs of the tragic Indonesian forest fires.
- 1 – Amount of staff at BOS-UK, with the remaining support coming from volunteers and minimal consulting services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Borneo Orangutan Survival UK was setup under a Memorandum and Articles of Association signed by its trustees on the 21 March 2002 and was registered as a charity on 23 September 2003 (charity number 1099591) as "Balikpapan Orangutan Foundation UK". Then on 7 October 2011 the charity changed names to "Orangutan Protection Foundation" with new charity number 1144267, and finally on 17 April 2018 changed names to Borneo Orangutan Survival UK Ltd (maintaining same charity number). Borneo Orangutan Survival UK Ltd is a company limited by guarantee, registered in England and Wales with company number 07800920.

TRUSTEES

During the financial year 1 January 2019 to 31 December 2019 and up to the date of approval of these financial statements, Bioregional Development Group's trustees were:

Chair: Alan Edwards

Treasurer: Chris Worwood

Trustees: Lady Odile Slynn

Dr. Jamartin Sihite

Geoffrey Dennis

Trustees are recommended and nominated by invitation and appointed by vote of existing trustees. The trustees act as directors of Borneo Orangutan Survival UK.

The trustees are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the group and of the income and expenditure of the group 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 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom 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 to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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 above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A. Edwards


Alan Edwards (12/29/2020 01:29 GMT)

Trustee

23 October 2020

Borneo Orangutan Survival UK
Independent Examiners Report

Independent Examiner's Report to the trustees of Borneo Orangutan Survival UK

I report to the charity trustees on my examination of the accounts of Borneo Orangutan Survival UK for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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).

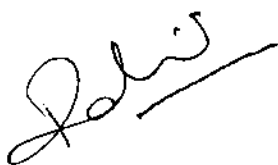
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.



Rahim Uddin
Chartered Management Accountant
Artifin Accountants
Docklands Business Centre
Suite 12/3D
10-16 Tiller Road

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E14 8PX
23 October 2020

Borneo Orangutan Survival UK
Statement of Financial Activities
for the year ended 31 December 2019

		Unrestricted		
		funds	Total funds	Total funds
		2019	2019	2018
	Notes	£	£	£
Income and endowments				
from:				
Donations and legacies	4	231,641	231,641	134,180
Charitable activities	5	12,204	12,204	-
Other trading activities	6	521	521	-
Gift Aid	7	5,002	5,002	-
Other	8	128	128	-
Total		249,496	249,496	134,180
Expenditure on:				
Raising funds	9	21,719	21,719	-
Charitable activities	10	86,580	86,580	3,074
Other	12	111,854	111,854	105,421
Total		220,153	220,153	108,495
Net gains on investments		-	-	-
Net income		29,343	29,343	25,685
Transfers between funds		-	-	-
Net income before other gains/(losses)		29,343	29,343	25,685
Other gains and losses				
Net movement in funds		29,343	29,343	25,685
Reconciliation of funds:				
Total funds brought forward		101,545	101,545	75,860
Total funds carried forward		130,888	130,888	101,545

Borneo Orangutan Survival UK
Summary Income and Expenditure Account
for the year ended 31 December 2019

	2019	2018
	£	£
Income	244,494	-
Gift Aid	5,002	-
Gross income for the year	<u>249,496</u>	<u>-</u>
Expenditure	219,203	105,416
Interest payable	950	5
Total expenditure for the year	<u>220,153</u>	<u>105,421</u>
Net income/(expenditure) before tax for the year	29,343	(105,421)
Net income /(expenditure)for the year	<u>29,343</u>	<u>(105,421)</u>

Borneo Orangutan Survival UK**Balance Sheet****at 31 December 2019**

Company No. 07800920	Notes	2019	2018
		£	£
Fixed assets			
Tangible assets	15	-	-
Current assets			
Debtors	16	-	8,652
Cash at bank and in hand		130,888	102,479
		<u>130,888</u>	<u>111,131</u>
Creditors: Amount falling due within one year	17	-	(9,586)
Net current assets		<u>130,888</u>	<u>101,545</u>
Total assets less current liabilities		<u>130,888</u>	<u>101,545</u>
Net assets excluding pension asset or liability		<u>130,888</u>	<u>101,545</u>
Total net assets		<u><u>130,888</u></u>	<u><u>101,545</u></u>
The funds of the charity			
Restricted funds	18		
Unrestricted funds	18		
General funds		130,888	101,545
		<u>130,888</u>	<u>101,545</u>
Reserves	18		
Total funds		<u><u>130,888</u></u>	<u><u>101,545</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 23 October 2020

And signed on its behalf by:


A. Edwards

Trustee

23 October 2020

for the year ended 31 December 2019**1 Accounting policies****Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	Unrestricted funds are those which are not subject to any special restrictions and they can be used as the trustees decide. Designated funds are part of unrestricted funds and are amounts the trustees have set aside to cover particular expenditure.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	Restricted funds are those where the donor has imposed restrictions on how the fund may be used, but which do not prevent the fund being spent.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The company is registered with the Charity Commission No. 1144267 and as such is exempt from taxation under S.505 of ICTA 1988 on its charitable activities.

Tangible fixed assets and depreciation

Where individual fixed assets exceed a value of £1,000 or a bulk purchase of fixed assets exceeds £1,000, they are capitalised. They are stated at cost, which represents their purchase cost together with any incidental costs of acquisition less accumulated depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	33% Straight line
Office equipment	33% Straight line
Fixtures and fittings	20% Straight line
Fixtures and fittings	20% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability.

Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the group and the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at rates ruling at the date of transactions. Exchange differences are taken into account in arriving at the net incoming resources for the year.

Leases

Payments under operating leases are charged to the statement of financial activities in equal annual instalments over the period of the leases.

Pension costs

The charity pays contributions to a defined contribution scheme on behalf of staff. The pension costs are charged to the Statement of Financial Activities as the contributions fall due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2018 £	Total funds 2018 £
Income and endowments from:		
Donations and legacies	134,180	134,180
Total	134,180	134,180
Expenditure on:		
Raising funds	104,372	104,372
Charitable activities	3,074	3,074
Other	1,049	1,049
Total	108,495	108,495
Net income	25,685	25,685
Net income before other gains/(losses)	25,685	25,685
Other gains and losses:		
Net movement in funds	25,685	25,685
Reconciliation of funds:		
Total funds carried forward	25,685	25,685

4 Income from donations and legacies

Unrestricted	Total 2019	Total 2018
£	£	£
93,596	93,596	134,180
69,895	69,895	-
68,150	68,150	-
231,641	231,641	134,180

5 Income from charitable activities

Unrestricted	Total 2019	Total 2018
£	£	£
12,204	12,204	-
12,204	12,204	-

6 Income from other trading activities

Unrestricted	Total 2019	Total 2018
£	£	£
521	521	-
521	521	-

7 Gift Aid

Unrestricted	Total 2019	Total 2018
£	£	£
5,002	5,002	-
5,002	5,002	-

8 Other income

Unrestricted	Total 2019	Total 2018
£	£	£
40	40	-
88	88	-
128	128	-

9 Expenditure on raising funds

Costs of generating voluntary income

17,274	17,274	-
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Fundraising trading costs

4,445	4,445	-
21,719	21,719	-

10 Expenditure on charitable activities

Expenditure on charitable activities

968	968	-
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Grants made

85,612	85,612	3,074
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Governance costs

86,580	86,580	3,074
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11 Analysis of grants

Activity or programme	Grants to Institutions	Total 2019	Total 2018
	£	£	£
Orangutans Survival	85,612	85,612	3,074
	<u>85,612</u>	<u>85,612</u>	<u>3,074</u>
Activity or programme	Activities undertaken directly	Total 2019	Total 2018
	£	£	£
Orangutans Survival	85,612	85,612	3,074
	<u>85,612</u>	<u>85,612</u>	<u>3,074</u>

12 Other expenditure

	Unrestricted	Total 2019	Total 2018
	£	£	£
	2,156	2,156	-
Bank loan and overdraft interest payable	950	950	5
Employee costs	47,464	47,464	63,676
Motor and travel costs	2,805	2,805	-
Premises costs	10,357	10,357	8,764
General administrative costs	16,067	16,067	13,983
Legal and professional costs	32,055	32,055	18,993
	<u>111,854</u>	<u>111,854</u>	<u>105,421</u>

13 Trustee remuneration and expenses

	2019 Number	2018 Number
The nature of the reimbursed expenses	For the period ended 31 December 2019, trustee remuneration and expenses was £nil (2018 £nil)	

14 Staff costs

Salaries and wages	36,689	63,676
Social security costs	10,775	-
	<u>47,464</u>	<u>63,676</u>

No employee received emoluments in excess of £60,000.

15 Tangible fixed assets

	Plant and machinery	Office equipment	Fixtures and fittings	Total
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16 Debtors

	2019 £	2018 £
Other debtors	-	8,652
	<u>-</u>	<u>8,652</u>

17 Creditors:

amounts falling due within one year

	2019 £	2018 £
Other creditors	-	9,586
	<u>-</u>	<u>9,586</u>

18 Movement in funds

	At 1 January 2019	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2019 £
Restricted funds:				
Unrestricted funds:				
General funds	101,545	249,496	(220,153)	130,888
Revaluation Reserves:				
Total funds	<u>101,545</u>	<u>249,496</u>	<u>(220,153)</u>	<u>130,888</u>

19 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	130,888	130,888
	<u>130,888</u>	<u>130,888</u>

20 Reconciliation of net debt

	At 1 January 2019 £	Cash flows £	New HP/Finance leases £	At 31 December 2019 £
Cash and cash equivalents	102,479	28,409		130,888
	<u>102,479</u>	<u>28,409</u>	-	<u>130,888</u>
Net debt	<u>102,479</u>	<u>28,409</u>	-	<u>130,888</u>

21 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities
for the year ended 31 December 2019

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:			
Donations and legacies	93,596	93,596	134,180
	69,895	69,895	-
	68,150	68,150	-
	<u>231,641</u>	<u>231,641</u>	<u>134,180</u>
Charitable activities	12,204	12,204	-
	<u>12,204</u>	<u>12,204</u>	<u>-</u>
Other trading activities	521	521	-
	<u>521</u>	<u>521</u>	<u>-</u>
Gift Aid	5,002	5,002	-
	<u>5,002</u>	<u>5,002</u>	<u>-</u>
Other	40	40	-
	88	88	-
	<u>128</u>	<u>128</u>	<u>-</u>
Total income and endowments	249,496	249,496	134,180
Expenditure on:			
Costs of generating donations and legacies	17,274	17,274	-
	<u>17,274</u>	<u>17,274</u>	<u>-</u>
Costs of other trading activities	4,445	4,445	-
	<u>4,445</u>	<u>4,445</u>	<u>-</u>
Total of expenditure on raising funds	21,719	21,719	-
Charitable activities	968	968	-
Grants made	85,612	85,612	3,074
	<u>86,580</u>	<u>86,580</u>	<u>3,074</u>
Total of expenditure on charitable activities	86,580	86,580	3,074
Other expenditure	2,156	2,156	-

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities

Bank loan and overdraft interest payable	950	950	5
	<u>3,106</u>	<u>3,106</u>	<u>5</u>
Employee costs			
Salaries/wages	36,689	36,689	63,676
Employer's NIC	10,775	10,775	-
	<u>47,464</u>	<u>47,464</u>	<u>63,676</u>
Motor and travel costs			
Travel and subsistence	2,805	2,805	-
	<u>2,805</u>	<u>2,805</u>	<u>-</u>
Premises costs			
Rent	10,357	10,357	8,764
	<u>10,357</u>	<u>10,357</u>	<u>8,764</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	-	-	-
Depreciation of Office equipment	-	-	-
Depreciation of Fixtures and fittings	-	-	-
Bank charges	6,401	6,401	1,044
General insurances	1,247	1,247	-
Information and publications	176	176	1,089
Postage and couriers	2,568	2,568	2
Software, IT support and related costs	2,366	2,366	2,893
Sundry expenses	2,168	2,168	8,548
Telephone, fax and broadband	1,141	1,141	407
	<u>16,067</u>	<u>16,067</u>	<u>13,983</u>
Legal and professional costs			
Accountancy and bookkeeping	-	-	15,686
Other legal and professional costs	32,055	32,055	3,307
	<u>32,055</u>	<u>32,055</u>	<u>18,993</u>
Total of expenditure of other costs	<u>111,854</u>	<u>111,854</u>	<u>105,421</u>
Total expenditure	<u>220,153</u>	<u>220,153</u>	<u>108,495</u>
Net gains on investments	-	-	-
	<u>29,343</u>	<u>29,343</u>	<u>25,685</u>
Net income			
Net income before other gains/(losses)	<u>29,343</u>	<u>29,343</u>	<u>25,685</u>
Other Gains	-	-	-
Net movement in funds	<u>29,343</u>	<u>29,343</u>	<u>25,685</u>

Borneo Orangutan Survival UK
Detailed Statement of Financial Activities

Reconciliation of funds:

Total funds brought forward	101,545	-	-	101,545	75,860
Total funds carried forward	<u>130,888</u>	<u>-</u>	<u>-</u>	<u>130,888</u>	<u>101,545</u>

Borneo Orangutan _Accounts_31.12.2019

Final Audit Report


2020-10-29

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