

Charity no. 1158711

**Sumatran Orangutan Society**  
**Report and Audited Financial Statements**  
**31 March 2019**

## Sumatran Orangutan Society

### Reference and administrative details

For the year ended 31 March 2019

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<b>Charity number</b>	1158711	
<b>Registered office and operational address</b>	6 Lombard Street Abingdon Oxfordshire OX14 5BJ	
<b>Trustees</b>	The trustees are who served during the year and up to the date of this report were as follows: Katie Arber Elspeth Jones Adam Gibbon Anthony Hurford David Kimpton Ed Matthew Gary Mitchell Peter Stimpson Fiona Wheatley	
		resigned 8 March 2019
		appointed 8 December 2018
<b>Director</b>	Helen Buckland	
<b>Bankers</b>	The Co-Operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Solicitors</b>	Clifford Chance LLP 10 Upper Bank Street Canary Wharf London E14 5JJ	
<b>Auditors</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

## **Sumatran Orangutan Society**

### **Report of the trustees**

#### **For the year ended 31 March 2019**

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Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

#### **Objectives and activities**

The mission of the charity is to protect Sumatran orangutans, their forests and their future. SOS achieves this through the following strategic objectives:

- 1 Fund partners and projects that support the long-term conservation of Sumatran orangutans and their habitat;
- 2 Scale up the reach and impact of conservation programmes; and
- 3 Advocate for Sumatran orangutans and their rainforest home.

SOS aims to protect, extend and secure the habitat of wild Sumatran orangutans and to grow the population. In order to achieve this, we strive to find a balance between economic and social needs and a flourishing, healthy environment for all species, including humans, in or depending on the Sumatran rainforest. Motivated by the plight of the Sumatran orangutan, staff, trustees and supporters are committed to halt and reverse the species' trajectory of decline. Through evidence-based interventions, SOS tackles the causes of deforestation as well as the symptoms. SOS takes an holistic approach, supporting and enabling vital work on the ground in Sumatra through funding and developing effective conservation programmes and partnerships, and advocating globally for changes to government policy and corporate practise to enhance conservation outcomes.

Presenting the orangutan as an ambassador for the rainforests of Sumatra, we are active in raising awareness about the urgent need to conserve our Great Ape relatives and their forest homes. Field projects we support in Sumatra include community-led forest protection and livelihoods programmes, the restoration of degraded forest land in and around the Leuser Ecosystem, a Human-Orangutan Conflict Response Unit, and environmental education initiatives.

We support grassroots projects working with forest-adjacent communities, empowering local people to become guardians of the rainforests. We actively campaign in the UK, Sumatra and internationally against policies and practices which threaten the survival of the orangutan in the wild, including the conversion of high conservation value forests to oil palm plantations.

A major highlight this year was the launch and successful completion of our Rainforest Home Appeal. With the backing of Lush, the Leonardo DiCaprio Foundation, the Lion's Share Fund and thousands of individual donors, over £870,000 was raised to enable the purchase of a strategic plot of land on the edge of the Leuser Ecosystem. Previously managed as an oil palm plantation, the land will now be reclaimed and restored for wildlife, including orangutans, elephants and tigers.

This year we also continued to work alongside colleagues around the world to advocate for the Tapanuli orangutan and their habitat in the Batang Toru ecosystem – calling for a destructive dam project to be halted. Only described as a separate species in 2017, the Tapanuli orangutan (*Pongo tapanuliensis*), is the most endangered great ape in the world, with fewer than 800 found in the wild. SOS's contribution to efforts to protect the Tapanuli orangutan are described in the report below.

## **Sumatran Orangutan Society**

### **Report of the trustees**

#### **For the year ended 31 March 2019**

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##### **Public benefit**

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the Trust's aims and objectives and in planning future activities.

##### **Achievements and performance**

We support high-impact frontline projects and deliver hard-hitting campaigns, which together secure a brighter future for Sumatra's orangutans, forests and people.

We work in partnership with local organisations to help save orangutans, and protect and restore their forest habitat. In 2001 we co-founded the Orangutan Information Centre (OIC), our primary partner in Sumatra.

Our work encompasses three main areas of focus, and our highlights over the year are outlined below:

##### **1. Protecting Orangutans**

With fewer than 15,000 surviving in the wild in Sumatra, every life is precious. Projects we support include:

- We fund and support the teams on the frontline who rescue orangutans in danger, and return them to safe forests, where they belong.

Human-orangutan conflict, fuelled by agricultural expansion, is a persistent problem in Sumatra. As more vital orangutan habitat is lost, orangutans are pushed into farmlands in search of food. Their crop-raiding is considered a threat to profits and livelihoods, so they may be captured, injured or killed. In 2010, SOS and OIC established a new programme to tackle the problem. The Human Orangutan Conflict Response Unit (HOCRU) is a specialist team responsible for investigating and mitigating conflict between farmers and orangutans. HOCRU has expanded their patrols throughout North Sumatra and Aceh provinces, evacuating 47 orangutans from conflict situations and from the illegal pet trade this year. This brings the total number of orangutans rescued since this programme began to 184.

##### **2. Saving Forests**

Deforestation is the greatest threat facing orangutans – so protecting and restoring their habitat is absolutely crucial for their survival. Projects we support include:

- Reclaiming and restoring forests for wildlife

We have been supporting OIC's work with local communities since 2008 to restore and protect degraded areas of the Leuser Ecosystem, undoing the damage caused by illegal conversion for agriculture, especially oil palm plantations. This benefits orangutans and myriad other species including Sumatran tigers, rhinos and elephants – all classified as critically endangered on the IUCN Red List.

In 2018-19 the restoration team and local communities planted 152,350 tree seedlings on degraded land in North Sumatra and Aceh, including fast growing pioneer species and fruit trees used by orangutans. This brought the total number of trees planted to date to over 1.7 million.

## **Sumatran Orangutan Society**

### **Report of the trustees**

#### **For the year ended 31 March 2019**

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In August, responding to an opportunity to secure a highly strategic plot of land on the edge of the Leuser Ecosystem in North Sumatra, we launched the Rainforest Home Appeal. Our long-term partner, Lush Natural Cosmetics launched a second wave of their #SOSsumatra campaign with a limited edition orangutan soap in their stores across the UK, Europe, North America and Asia Pacific. Substantial funds were also contributed by The Lion's Share Fund and the Leonardo DiCaprio Foundation, as well as a public appeal, supported by 2,500 donors in 45 countries. Creative agency Don't Panic donated a short film, 'Concrete Jungle', which was viewed over a million times and helped us attract substantial attention for the appeal. The success of the appeal enabled OIC to purchase a 360 hectare oil palm plantation to reclaim and restore the land for wildlife. The appeal was a huge success, raising over £870,000 in a little over 6 months (£710,697 via SOS and the remainder granted directly to our partners in Sumatra). The land is now undergoing the process of restoration, turning what was once a wildlife conflict hotspot into a safe haven for orangutans, elephants, and tigers, and a secure buffer zone to protect the primary forests of the Leuser Ecosystem.

Our continued membership of the Palm Oil Innovation Group (POIG) and Roundtable on Sustainable Palm Oil (RSPO) advance our mission to break the link between oil palm development and deforestation.

- Gathering evidence and exposing wildlife and forest crimes.

The Leuser Ecosystem is the largest contiguous forest area remaining on Sumatra, covering 2.6 million hectares and spanning two provinces, Aceh and North Sumatra. Leuser is a critical stronghold for Sumatran orangutans, elephants, tigers and rhinos, and the only place where these four iconic species still coexist.

Leuser is under immense and mounting threat from illegal activities and land use plans which could see much of its natural resources destroyed in just a few years. The impacts of new roads and infrastructure, plantations, mines, forest fires, declines in soil quality and fishing yields, and flooding and landslides are most acutely felt by rural communities.

Work to create the political and economic conditions to secure the long-term protection of Leuser is underway but will take time to achieve and requires bold action by politicians, corporate stakeholders, NGOs and civil society. In the meantime, illegal encroachments and infrastructure projects continue to degrade the ecosystem, with thousands of hectares lost every year.

Satellite monitoring technology enables us to observe the disappearance of this irreplaceable ecosystem. This year we launched a new project to turn this information into action, bringing cutting edge technology to the forefront of the fight to save Leuser.

The project will tackle illegal deforestation by piloting a dedicated framework to analyse, synthesise and interpret near-real-time deforestation data, using it to bring about swift action on the ground. Comprehensive and timely spatial data collection and analysis across the Leuser Ecosystem is fed back to frontline NGOs and law enforcement to enact rapid response interventions when encroachment is detected. We are facilitating frontline actors to access and use state of the art, high frequency, high resolution radar satellite imagery to combat multiple causes of deforestation.

## **Sumatran Orangutan Society**

### **Report of the trustees**

#### **For the year ended 31 March 2019**

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Key to long-term impact, and complementing strategic on-the-ground action, the next phase of the project will put near real-time deforestation event and trend data into the public domain and the hands of decision makers. SOS is ideally placed to bring together a multi-sector project team, uniting European private sector and academic partners, Indonesian local authority and NGO actors to catalyse a step-change in protecting Leuser's forests.

### **3.Supporting People**

Our frontline partners help communities living adjacent to orangutan habitat to understand the value of forests, and embrace their role in protecting them. Projects we support include:

- Working with local communities to develop conservation action plans which offer a real alternative to the destruction of forests for short-term profit.

Supporting local people to become guardians of the forest ecosystem is a key strategy in our work to protect wild orangutans and their natural habitat. Together with the OIC, we help communities living adjacent to orangutan habitat to understand, appreciate the value of, and embrace their role in protecting their forests. Conservation action plans are devised by the OIC in close collaboration with these communities, followed by bespoke training to support the delivery of these plans.

- Providing training in ecological agriculture, making forest-adjacent land more productive and reducing pressure on orangutan habitat.

Agroforestry is an important element of the community conservation programme. Combining conventional monoculture agriculture with more diverse crops can create vital buffer zones between forests and developed areas and protect forest by increasing crop yields on existing farmlands, thus reducing the need for further land clearance. Economic benefits are achieved by helping raise productivity and profits for local people.

This year OIC has run agroforestry and permaculture field schools involving 148 farmers. Training includes pest management, composting, soil health management, crop yield quality assurance, the production of organic pesticides and fertilisers, and marketing.

- Outreach to instil local communities with a deeper understanding of the vital ecological services that rainforests provide, helping to prevent future conservation challenges.

This year we funded the building and opening of a school in Bukit Mas, North Sumatra. We cannot tackle the decline in orangutan numbers without taking a holistic approach to ensuring that existing forest habitats are safe; that new trees are being planted; and that local people are empowered to protect orangutans and their ecosystems into the future. Sekolah Alam Leuser, or Leuser Nature School, was built at Bukit Mas with the aim of incentivising local farmers to become guardians of the forest by providing free education for their children in exchange for their active involvement in forest restoration and protection efforts. The school was officially opened in March, and there are currently sixteen pupils of secondary school age enrolled. The school was built in tribute to Lucy Wisdom, the Founder of SOS, who was a champion of environmental education as a cornerstone of conservation.

### **Steps taken to prevent deforestation and secure a future for Sumatran orangutans**

As well as working at a grassroots level with communities living next to the last standing forests in Sumatra, SOS and our partners are also working to influence decision makers – politicians and businesses - who control the fate of these precious ecosystems.

## **Sumatran Orangutan Society**

### **Report of the trustees**

**For the year ended 31 March 2019**

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#### **Batang Toru**

We have continued to support public advocacy and campaigning work to tackle the imminent threat of a new hydropower project which threatens the core habitat of the Tapanuli orangutan. Slicing through the very heart of their remaining forest habitat in Batang Toru, in a valley with the highest densities of orangutans, the dam and its associated infrastructure pose a real and immediate threat to the species' continued survival.

We invited global campaigning platform Avaaz to join the fight to save the Tapanuli orangutan, and their petition calling on the President of Indonesia to cancel the Batang Toru hydropower dam quickly gathered over 1.3 million signatures from concerned citizens worldwide. We also took part in an international day of action, lobbying the Bank of China to withdraw from the project. Protests took place outside Bank of China branches in 13 countries, and led to the bank making a public statement on their website and inviting NGOs, including SOS, to consult with them on the project – an unprecedented move. This campaign is ongoing, and we are working with partners in Sumatra and internationally to halt the dam construction.

We also continued our partnership with art activism platform Splash & Burn this year, including the creation of a striking mural of a Tapanuli orangutan in Medan, the capital city of Sumatra, by renowned street artist Vhils. The artwork garnered a great deal of media attention, including in the Jakarta Post. Splash & Burn is a visual communications campaign that bolsters and complements efforts to reduce deforestation and protect the environment in Sumatra, by shining a spotlight on the pervasive loss of forests in Indonesia and the far-reaching consequences for the health and wellbeing of people and planet.

#### **Leuser**

We have continued to administer and manage the Leuser Ecosystem Action Fund (LEAF), established by SOS in May 2017 with the backing of the Leonardo DiCaprio Foundation, Sarah Woodhead and Ben Goldsmith, with the aim of scaling up efforts to support the long-term protection of Leuser. This year's highlights from LEAF grants include:

- The Tropical Rainforest Heritage of Sumatra UNESCO World Heritage Site (of which Leuser is a part) remains on the World Heritage In Danger List thanks to successful lobbying efforts, placing pressure on the Indonesian government to crack down on illegal destructive activities.
- LEAF funded patrols covering 200,000 hectares of forest in key encroachment and poaching hotspots.
- Collaboration and capacity building between LEAF grantees and the police force in North Sumatra, alongside undercover investigations, have led to a prosecution being underway for tiger skin trading. Increasing prosecution rates will act as a deterrent to wildlife and forest crime.
- A Conservation and Green Finance Delegation from Aceh province to the Great Bear Rainforest in Canada has set the wheels in motion for green economic development in the Leuser landscape. This will provide an opportunity for the protection of the natural environment to underpin sustainable economic growth – a key strategy for long-term conservation.
- More than 50 young Indonesian conservationists have participated in Conservation Leadership Training, equipping them with the knowledge, skills and networks they need to become the future environmental leaders of northern Sumatra.

We also undertook a consultation workshop in Medan with a group of conservation organisations working in the Leuser landscape, towards building a roadmap for the long-term, durable protection of the ecosystem.

## **Sumatran Orangutan Society**

### **Report of the trustees**

#### **For the year ended 31 March 2019**

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##### **Global awareness of the crisis facing orangutans**

Our awareness and fundraising activities have continued to raise the profile of our cause and our work in Sumatra. SOS communicates its work through e-newsletters, a website and social media, and we continue to grow our audience. We are proud of the size of our community of supporters around the world, and their levels of engagement with the work we undertake and the threats we are

We were delighted when our short film *The Guardians of Leuser* was nominated for a Charity Film Award in April, and even more so when it won! The award helped us spread the word about the Sumatran rainforest, its amazing wildlife and the people working tirelessly to protect it.

##### **Financial review**

We thank everyone who has supported SOS during the year. None of this work would be possible without our supporters around the world – individuals, companies, foundations and organisations that share our vision of Sumatran orangutans safe and thriving in the wild. We wish to thank the following partners who supported SOS this year: Lush, The Lion's Share Fund, Leonardo DiCaprio Foundation, Whole Earth, Beautiful Cups, Ecosia, Ciel d'Azur, Dean's Beans, Ernest Kleinwort Charitable Trust, Ecotricity, Toronto Zoo, Tori Ratcliffe Art, Lisa Curtis and Cecile Girardin, Claire Thorogood Art, Tommy & Lottie, Sawpod, Komodo, Tentsile, Tamga, Chococo, Global Giving, the Greater Good Foundation, Oxford City Council, Suzi Eszterhas, Zac Mills, and Andrew Walmsley.

Income was £1,197,685, a significant increase from 2018 (£999,038). The charity's reserves stand at £556,510, although the majority of these funds (£460,074) are restricted and will be disbursed as grants in the year ahead, and used to ensure that we scale up the reach and impact of the most effective conservation programmes, partners and approaches.

Our unrestricted general funds stand at £96,436, this is above the target of £78,246, or six months' operating reserves. Additional unrestricted funds will be allocated, through the SOS Development Fund, to projects which enhance the organisation's impact, at the trustees' discretion.

##### **Financial position**

Regular detailed reviews of the unrestricted and restricted cash available are undertaken to ensure the charity has sufficient funds to meet liabilities as they fall due.

##### **Future plans**

Over the coming year we plan to continue to increase our impact under our stated objectives and build the charity's capacity to positively influence the future of Sumatran orangutans. Our 3-year strategy (2018-21) guides the organisation as we strive to increase the reach and impact of our work.

We will continue to build ever-stronger partnerships with organisations in Sumatra and around the world, working together to amplify our efforts and our voices to ensure a future for orangutans and their precious forests. We are proud to back the incredible teams on the frontline, the conservation champions who are behind the highlights that we shared above.

We are reaching a point where our united voices and united actions are strong enough to turn the tide for the wildlife, forests and communities of Sumatra. We would like to thank all of our partners and supporters for their role in helping us get closer to realising this vision.



## **Sumatran Orangutan Society**

### **Report of the trustees**

#### **For the year ended 31 March 2019**

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

The Charity's original governing document was a trust deed dated 20 October 2000 and SOS was registered as a charity in England and Wales (registered charity number 1085600) on 16 March 2001. In September 2014 the charity completed its registration as a Charitable Incorporated Organisation (registered charity number 1158711) to put the organisation onto a more robust footing. The funds held by the old Trust were transferred to the new CIO in quarter 2 of the 2015-16 financial year, and the old Trust has now been wound up in accordance with the trust deed.

New trustees are recruited on a skills basis to complement the existing expertise of the Board of Trustees. When new trustees are appointed they are given an introduction to the work of the CIO and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities Act 2011.

During the period day-to-day administration of the charity was delegated to the Director. Some decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees meet at least four times a year. The Trustees do not receive remuneration.

The Trustees have identified and continued to monitor risks which may affect the charity and have taken reasonable steps to mitigate those risks. The Trustees set out on page 1 held office during the whole period of the report except where otherwise stated.

##### **Fundraising**

The Charities Act (Protection and Social Investment) 2016 came into effect in November 2016. It states new requirements for annual statements about fundraising and these are covered below:

*The charity's approach to fundraising and whether a professional fundraiser or commercial participator was used:*

Sumatran Orangutan Society's approach to fundraising is that the objective of all fundraising expenditure will be to maximise our return on investment whilst maintaining the best possible relationships with all our supporters. We retain professional fundraising staff, who oversee and proactively drive fundraising from a range of sources, from trusts and foundations to individual supporters, those who leave SOS a gift in their Will, corporate supporters and those who fundraise through sponsored activities and community events. We do not use external professional fundraising organisations to fundraise on our behalf. We engaged the services of a freelance fundraising consultant, with whom we had a contract in place which included obligations and expectations with regards to the fundraiser's conduct when representing the organisation.

*Details of any voluntary fundraising schemes or standards to which the charity, or anyone fundraising on its behalf, has subscribed and any incidents of non-compliance:*

We voluntarily follow the Fundraising Regulator Code of Practice and our fundraising practice is in line with guidance from the Charity Commission (CC20) on charities and fundraising. We are pleased to report that there were no incidents of non-compliance during the year.

## **Sumatran Orangutan Society**

### **Report of the trustees**

#### **For the year ended 31 March 2019**

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*Whether and how the charity monitored fundraising activities carried out on its behalf:*

The trustees agree an annual income and expenditure operating budget for the charity. The Director utilises the resources allowed in the expenditure budget to deliver the income targets. For each component of this fundraising activity, an income target is set that will generate an acceptable return on the fundraising investment made. The Director reports on a quarterly basis to the board on the performance of each fundraising activity relative to the budget. If a fundraising activity fails to generate its expected return on investment the Director recommends strategies to improve the return, curtail the activity or implement alternative fundraising solutions.

*How many complaints the charity, or anyone acting on its behalf, has received about fundraising for the charity:*

Staff are required to bring any complaint to the attention of the Director. We are delighted to record that no complaints were received about our fundraising activities during the year.

*What the charity has done to protect vulnerable people and others from: unreasonable intrusion on a person's privacy; unreasonably persistent approaches; or undue pressure to give:*

SOS has policies for safeguarding and privacy. The charity's website includes our privacy policy and a commitment to ensuring that supporters are in control of how communications with them are managed. In our preparations for the new GDPR regulations we contacted all our supporters whose consent we needed in order to continue emailing them. All those who declined or simply failed to reply were removed from our database of email supporters. We also publicly commit to never sharing or selling a supporter's personal data with any third party. Furthermore, every piece of communication to supporters, whether by post or email, is required to carry an unsubscribe option which is dutifully applied. In-house fundraisers receive appropriate monthly supervision and are made aware of the Fundraising Regulator code of fundraising practice, including the necessity to be mindful of members of the public and supporters who may be vulnerable or in vulnerable circumstances.

#### **Statement of responsibilities of the trustees**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees are to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

## **Sumatran Orangutan Society**

### **Report of the trustees**

#### **For the year ended 31 March 2019**

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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

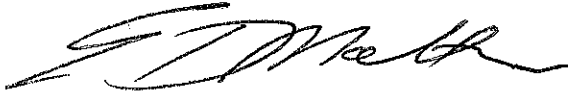
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Auditors**

Godfrey Wilson Limited were appointed as auditors to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 19 October 2019 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Ed Matthew', written in a cursive style.

Ed Matthew, Chair of Trustees

## **Independent auditors' report**

### **To the members of**

#### **Sumatran Orangutan Society**

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#### **Opinion**

We have audited the financial statements of Sumatran Orangutan Society (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

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

## **Independent auditors' report**

### **To the members of**

#### **Sumatran Orangutan Society**

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

#### **Other matter**

The accounts for the year ended 31 March 2018 were not audited.

#### **Responsibilities of the trustees**

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Independent auditors' report**

**To the members of**

**Sumatran Orangutan Society**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Godfrey Wilson Limited*

Date: 29 OCTOBER 2019.

**GODFREY WILSON LIMITED**

Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

# Sumatran Orangutan Society

## Statement of financial activities

For the year ended 31 March 2019

	Note	Restricted £	Unrestricted £	2019 Total £	2018 Total £
<b>Income from:</b>					
Donations and legacies	3	943,993	228,861	<b>1,172,854</b>	986,490
Other trading activities	4	-	24,713	<b>24,713</b>	12,548
Investments		-	118	<b>118</b>	-
<b>Total income</b>		<u>943,993</u>	<u>253,692</u>	<u><b>1,197,685</b></u>	<u>999,038</u>
<b>Expenditure on:</b>					
Raising funds		39,728	56,181	<b>95,909</b>	65,263
Charitable activities:					
<i>Projects and grants</i>		981,661	73,875	<b>1,055,536</b>	260,167
<i>Advocacy and campaigns</i>		<u>47,063</u>	<u>124,398</u>	<u><b>171,461</b></u>	<u>69,033</u>
<b>Total expenditure</b>	6	<u>1,068,452</u>	<u>254,454</u>	<u><b>1,322,906</b></u>	<u>394,463</u>
<b>Net income / (expenditure)</b>		(124,459)	(762)	<b>(125,221)</b>	604,575
Transfers between funds		<u>211</u>	<u>(211)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	7	(124,248)	(973)	<b>(125,221)</b>	604,575
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>584,322</u>	<u>97,409</u>	<u><b>681,731</b></u>	<u>77,156</u>
<b>Total funds carried forward</b>		<u><u>460,074</u></u>	<u><u>96,436</u></u>	<u><u><b>556,510</b></u></u>	<u><u>681,731</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

**Sumatran Orangutan Society**

**Balance sheet**

**As at 31 March 2019**

	Note	£	2019 £	2018 £
<b>Current assets</b>				
Stocks	10	81		284
Debtors	11	38,942		14,957
Cash at bank and in hand		<u>542,350</u>		<u>671,468</u>
		581,373		686,709
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	12	<u>(24,863)</u>		<u>(4,978)</u>
<b>Net current assets</b>			<u>556,510</u>	<u>681,731</u>
<b>Net assets</b>	15		<u>556,510</u>	<u>681,731</u>
<b>Funds</b>	16			
Restricted funds			460,074	584,322
Unrestricted funds			<u>96,436</u>	<u>97,409</u>
<b>Total charity funds</b>			<u>556,510</u>	<u>681,731</u>

Approved by the trustees on 19 October 2019 and signed on their behalf by



Ed Matthew, Chair of Trustees



**Sumatran Orangutan Society**

**Statement of cash flows**

**For the year ended 31 March 2019**

	<b>2019</b>	2018
	<b>£</b>	£
<b>Net movement in funds</b>	<b>(125,221)</b>	604,575
Adjustments for:		
Interest from investments	<b>(118)</b>	-
Decrease / (increase) in stock	<b>203</b>	717
Decrease / (increase) in debtors	<b>(23,985)</b>	(13,542)
Increase / (decrease) in creditors	<b>19,885</b>	(2,018)
<b>Net cash provided by / (used in) operating activities</b>	<b><u>(129,236)</u></b>	<b><u>589,732</u></b>
<b>Cash flows from investing activities:</b>		
Interest from investments	<b><u>118</u></b>	<b><u>-</u></b>
<b>Net cash provided by / (used in) investing activities</b>	<b><u>118</u></b>	<b><u>-</u></b>
<b>Increase / (decrease) in cash and cash equivalents in the year</b>	<b>(129,118)</b>	589,732
Cash and cash equivalents at the beginning of the year	<b><u>671,468</u></b>	<b><u>81,736</u></b>
<b>Cash and cash equivalents at the end of the year</b>	<b><u><u>542,350</u></u></b>	<b><u><u>671,468</u></u></b>

## **Sumatran Orangutan Society**

### **Notes to the financial statements**

**For the year ended 31 March 2019**

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#### **1. Accounting policies**

##### **a) Basis of preparation**

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

Sumatran Orangutan Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **c) Income**

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

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

##### **d) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## Sumatran Orangutan Society

### Notes to the financial statements

#### For the year ended 31 March 2019

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##### e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

For Google AdWords, the charity measures the value of the gift at 50% of the market value provided by Google. Where the market value is given in foreign currency, this is translated in line with the charity's foreign exchange policy (note 1 (p)).

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2019	2018
Fundraising events	33.4%	33.4%
Charitable activities:		
Projects and grants	33.3%	33.3%
Advocacy and campaigns	33.3%	33.3%

##### i) Grants payable

Grants payable are charged in the year in which the offer is conveyed to the recipient except in those cases where the offer is conditional.

## **Sumatran Orangutan Society**

### **Notes to the financial statements**

**For the year ended 31 March 2019**

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**j) Stock**

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.

**k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

**o) Pension costs**

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

**p) Foreign currency transactions**

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

**q) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

**Sumatran Orangutan Society**

**Notes to the financial statements**

**For the year ended 31 March 2019**

**2. Prior period comparatives: statement of financial activities**

	Restricted £	Unrestricted £	2018 Total £
<b>Income from:</b>			
Donations and legacies	789,358	197,132	<b>986,490</b>
Other trading activities	-	12,548	<b>12,548</b>
<b>Total income</b>	<b>789,358</b>	<b>209,680</b>	<b>999,038</b>
<b>Expenditure on:</b>			
Raising funds	33,893	31,370	<b>65,263</b>
Charitable activities:			
<i>Projects and grants</i>	195,273	64,894	<b>260,167</b>
<i>Advocacy and campaigns</i>	-	69,033	<b>69,033</b>
<b>Total expenditure</b>	<b>229,166</b>	<b>165,297</b>	<b>394,463</b>
<b>Net income and net movement in funds</b>	<b>560,192</b>	<b>44,383</b>	<b>604,575</b>

# Sumatran Orangutan Society

## Notes to the financial statements

For the year ended 31 March 2019

### 3. Income from donations and legacies

	Restricted £	Unrestricted £	2019 Total £
Grants	375,793	7,387	<b>383,180</b>
Legacies	1,000	7,025	<b>8,025</b>
Corporate donations	432,268	14,408	<b>446,676</b>
Donations from individuals	132,958	99,259	<b>232,217</b>
Community fundraising	1,974	37,506	<b>39,480</b>
Gifts in kind*	-	63,276	<b>63,276</b>
	<u>943,993</u>	<u>228,861</u>	<u><b>1,172,854</b></u>

#### Prior period comparative:

	Restricted £	Unrestricted £	2018 Total £
Grants	235,510	-	235,510
Legacies	-	28,914	28,914
Corporate donations	137,478	18,054	155,532
Donations from individuals	416,370	97,024	513,394
Community fundraising	-	23,075	23,075
Gifts in kind*	-	30,065	30,065
	<u>789,358</u>	<u>197,132</u>	<u>986,490</u>

\*Gifts in kind relate to the following services provided free of charge:

	2019 £	2018 £
Legal advice	<b>33,509</b>	2,250
Google AdWords	<b>23,347</b>	27,815
Other services	<u><b>6,420</b></u>	-
Gifts in kind	<u><b>63,276</b></u>	<u>30,065</u>

## Sumatran Orangutan Society

### Notes to the financial statements

For the year ended 31 March 2019

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#### 4. Income from other trading activities

	Restricted £	Unrestricted £	2019 Total £	2018 Total £
Licensing of logo	-	11,767	<b>11,767</b>	-
Consultancy	-	10,000	<b>10,000</b>	-
Fundraising	-	2,002	<b>2,002</b>	10,397
Merchandise sales	-	944	<b>944</b>	2,151
	<u>-</u>	<u>24,713</u>	<u><b>24,713</b></u>	<u>12,548</u>

All income from other trading activities was unrestricted in the prior year.

#### 5. Government grants

There were no government grants received in either the current year or the prior year.

# Sumatran Orangutan Society

## Notes to the financial statements

For the year ended 31 March 2019

### 6. Total expenditure

	Raising funds	Charitable activities <i>Projects and grants</i>	<i>Advocacy and campaigns</i>	Support and governance costs	2019 Total
	£	£	£	£	£
Staff costs (note 8)	31,485	36,175	27,595	5,013	100,268
Grants payable (note 13)	-	940,207	-	-	940,207
Partner capacity building	-	12,705	-	-	12,705
Media and campaigns	32,825	-	28,570	-	61,395
Travel and subsistence	-	788	10,408	-	11,196
Stock purchases	1,280	-	-	-	1,280
Training and recruitment	-	-	1,426	1,192	2,618
Office expenses	-	-	-	14,063	14,063
General expenses	12,294	1,090	1,104	2,997	17,485
Marketing	-	-	21,090	-	21,090
Insurance	-	-	-	852	852
Audit and accountancy	-	-	-	5,958	5,958
Consultancy	8,000	54,546	37,099	-	99,645
Legal and professional	-	-	34,144	-	34,144
<b>Sub-total</b>	<b>85,884</b>	<b>1,045,511</b>	<b>161,436</b>	<b>30,075</b>	<b>1,322,906</b>
Allocation of support and governance costs	10,025	10,025	10,025	(30,075)	-
<b>Total expenditure</b>	<b>95,909</b>	<b>1,055,536</b>	<b>171,461</b>	<b>-</b>	<b>1,322,906</b>

Total governance costs were £4,740 (2018: £3,300)



**Sumatran Orangutan Society**

**Notes to the financial statements**

**For the year ended 31 March 2019**

**6. Total expenditure (continued)**

**Prior year comparative**

	Raising funds	Charitable activities <i>Projects and grants</i>	<i>Advocacy and campaigns</i>	Support and governance costs	2018 Total
	£	£	£	£	£
Staff costs (note 8)	18,480	36,768	20,770	-	76,018
Grants payable (note 13)	-	210,713	-	-	210,713
Partner capacity building	-	4,614	-	-	4,614
Media and campaigns	-	-	6,092	-	6,092
Travel and subsistence	-	-	5,068	320	5,388
Stock purchases	1,125	-	-	-	1,125
Training and recruitment	-	-	-	607	607
Office expenses	1,015	89	1,524	9,476	12,104
General expenses	36,585	-	982	-	37,567
Marketing	1,201	-	26,614	-	27,815
Insurance	-	-	-	6,246	6,246
Audit and accountancy	-	-	-	3,924	3,924
Legal and professional	-	1,125	1,125	-	2,250
<b>Sub-total</b>	<b>58,406</b>	<b>253,309</b>	<b>62,175</b>	<b>20,573</b>	<b>394,463</b>
Allocation of support and governance costs	6,857	6,858	6,858	(20,573)	-
<b>Total expenditure</b>	<b>65,263</b>	<b>260,167</b>	<b>69,033</b>	<b>-</b>	<b>394,463</b>

## Sumatran Orangutan Society

### Notes to the financial statements

For the year ended 31 March 2019

#### 7. Net movement in funds

This is stated after charging:

	2019 £	2018 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	-	320
Auditors' / independent examiners' remuneration:		
▪ Statutory audit (including VAT)	4,740	-
▪ Independent examination (including VAT)	-	3,300
▪ Other services (including VAT)	1,218	-
Operating lease payments	<u>11,000</u>	<u>-</u>

#### 8. Staff costs and numbers

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	91,439	71,833
Social security costs	3,714	1,577
Pension costs	<u>5,115</u>	<u>2,608</u>
	<u>100,268</u>	<u>76,018</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel were £35,433 (2018: £28,528).

	2019 No.	2018 No.
Average head count	<u>4.00</u>	<u>3.00</u>

#### 9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 10. Stock

	2019 £	2018 £
Merchandise	<u>81</u>	<u>284</u>

# Sumatran Orangutan Society

## Notes to the financial statements

For the year ended 31 March 2019

### 11. Debtors

	2019 £	2018 £
Accrued income	36,942	14,957
Other debtors	2,000	-
	<u>38,942</u>	<u>14,957</u>

### 12. Creditors: amounts due within 1 year

	2019 £	2018 £
Trade creditors	20,123	476
Accruals	4,740	3,300
Other taxation and social security	-	1,202
	<u>24,863</u>	<u>4,978</u>

### 13. Grants payable

	2019 £	2018 £
Grants payable to institutions:		
Canopy	28,052	-
Orangutan Information Centre	912,155	163,410
Sumatran Orangutan Conservation Programme	-	41,075
Splash and Burn Art Campaign	-	6,228
	<u>940,207</u>	<u>210,713</u>

Grants payable to institutions were used to deliver programmes on the ground which support our charitable objects.

### 14. Financial instruments

	2019 £	2018 £
Financial assets measured at amortised cost	581,292	686,424
Financial liabilities measured at amortised cost	<u>24,863</u>	<u>3,776</u>

Financial assets measured at amortised cost comprise cash and cash equivalents, accrued income and other debtors.

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

**Sumatran Orangutan Society**

**Notes to the financial statements**

**For the year ended 31 March 2019**

**15. Analysis of net assets between funds**

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	479,426	101,947	<b>581,373</b>
Current liabilities	<u>(19,352)</u>	<u>(5,511)</u>	<u><b>(24,863)</b></u>
<b>Net assets at 31 March 2019</b>	<b><u>460,074</u></b>	<b><u>96,436</u></b>	<b><u>556,510</u></b>
<b>Prior year comparative</b>			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	584,322	102,387	<b>686,709</b>
Current liabilities	<u>-</u>	<u>(4,978)</u>	<u><b>(4,978)</b></u>
<b>Net assets at 31 March 2018</b>	<b><u>584,322</u></b>	<b><u>97,409</u></b>	<b><u>681,731</u></b>

# Sumatran Orangutan Society

## Notes to the financial statements

For the year ended 31 March 2019

### 16. Movements in funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2019 £
<b>Restricted funds</b>					
The Lucy Wisdom fund	12,510	20,012	(31,986)	-	536
Rainforest Restoration	9,273	100,857	(110,341)	211	-
Rainforest Home	-	710,697	(684,595)	-	26,102
Law Enforcement	174	447	(265)	-	356
HOCRU	1,825	4,890	(2,242)	-	4,473
Splash and Burn	71	4,739	(1,839)	-	2,971
CARE	15,669	155	(15,824)	-	-
Corridors	14,567	-	(14,567)	-	-
OIC operational costs	744	1,609	(1,434)	-	919
LEAF	529,489	100,587	(205,359)	-	424,717
<b>Total restricted funds</b>	<b>584,322</b>	<b>943,993</b>	<b>(1,068,452)</b>	<b>211</b>	<b>460,074</b>
<b>Unrestricted funds</b>					
General funds	97,409	253,692	(254,454)	(211)	96,436
<b>Total unrestricted funds</b>	<b>97,409</b>	<b>253,692</b>	<b>(254,454)</b>	<b>(211)</b>	<b>96,436</b>
<b>Total funds</b>	<b>681,731</b>	<b>1,197,685</b>	<b>(1,322,906)</b>	<b>-</b>	<b>556,510</b>

#### Transfers between funds

Transfers between funds represent the use of the charity's general funds to top up overspends from restricted funding.

#### Purposes of restricted funds

##### The Lucy Wisdom fund

A fund set up in memory of SOS founder Lucy Wisdom for scholarships and to purchase land once a suitable site has been located in Sumatra.

##### Rainforest Restoration

Donations to support the forest restoration project in Sumatra.

##### Rainforest Home

An appeal to raise funds for the purchase of an oil palm plantation on the edge of the Leuser Ecosystem, to reclaim and restore this highly strategic land for orangutans and other wildlife.

##### Law Enforcement

Donations to support wildlife and forest crime patrols and investigations.

## **Sumatran Orangutan Society**

### **Notes to the financial statements**

**For the year ended 31 March 2019**

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#### **16. Movements in funds (continued)**

##### **Purposes of restricted funds**

##### **Human-Orangutan Conflict Response Unit (HOCRU)**

Donations to support the HOCRU programme in Sumatra which rescues orangutans from conflict situations and provides education and training to local communities affected by human wildlife conflict.

##### **Splash and Burn Art Campaign**

Curated by renowned Street Artist, Ernest Zacharevic, the Splash & Burn campaign is an innovative platform to raise global consciousness about Sumatra's incredible forests, iconic wildlife and forest-dependent communities.

##### **Community Agroforestry, Restoration and Education (CARE)**

The Community Agroforestry, Restoration and Education (CARE) programme supports the durable restoration and protection of orangutan habitat through supporting forest-adjacent communities to become conservation ambassadors and the development of sustainable livelihoods which depend on, and contribute to, the protection of the ecosystem.

##### **Corridors**

A project assessing the potential and feasibility of forest corridors as a conservation strategy for orangutans in Sumatra.

##### **OIC operational costs**

Support for the core costs of the Orangutan Information Centre (OIC), one of our frontline partners in Sumatra.

##### **Leuser Ecosystem Action Fund (LEAF)**

The Leuser Ecosystem Action Fund (LEAF), administered by SOS, was created to scale up effective conservation efforts for the Leuser Ecosystem.

# Sumatran Orangutan Society

## Notes to the financial statements

For the year ended 31 March 2019

### 16. Movements in funds (continued)

Prior year comparative	At 1 April 2017 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2018 £
<b>Restricted funds</b>					
The Lucy Wisdom fund	11,955	555	-	-	<b>12,510</b>
Rainforest Restoration	2,962	21,054	(14,743)	-	<b>9,273</b>
Law Enforcement	117	281	(224)	-	<b>174</b>
HOCRU	4,076	9,550	(11,801)	-	<b>1,825</b>
Splash and Burn	5,020	1,817	(6,766)	-	<b>71</b>
SOCF	-	18,799	(18,799)	-	<b>-</b>
Batang Toru campaign	-	20,000	(20,000)	-	<b>-</b>
CARE	-	127,046	(111,377)	-	<b>15,669</b>
Corridors	-	24,069	(9,502)	-	<b>14,567</b>
OIC operational costs	-	2,805	(2,061)	-	<b>744</b>
LEAF	-	563,382	(33,893)	-	<b>529,489</b>
<b>Total restricted funds</b>	<b>24,130</b>	<b>789,358</b>	<b>(229,166)</b>	<b>-</b>	<b>584,322</b>
<b>Unrestricted funds</b>					
General funds	53,026	209,680	(165,297)	-	<b>97,409</b>
<b>Total unrestricted funds</b>	<b>53,026</b>	<b>209,680</b>	<b>(165,297)</b>	<b>-</b>	<b>97,409</b>
<b>Total funds</b>	<b>77,156</b>	<b>999,038</b>	<b>(394,463)</b>	<b>-</b>	<b>681,731</b>

### 17. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2019 £	2018 £
Amount falling due:		
Within 1 year	<b>12,000</b>	-
Within 1 - 5 years	<b>13,000</b>	-
	<b>25,000</b>	-

### 18. Related party transactions

There were no related party transactions in the current or prior year.