

Charity no. 1158711

Sumatran Orangutan Society
Report and Unaudited Financial
Statements
31 March 2023

Sumatran Orangutan Society

Reference and administrative details

For the year ended 31 March 2023

Charity number	1158711	
Registered office and operational address	6 Lombard Street Abingdon Oxfordshire OX14 5BJ	
Trustees	The trustees who served during the year and up to the date of this report were as follows: Ed Matthew (Chair) Katie Arber Simon Constantine Lauren Curtis appointed 11 November 2022 Stephen Griffin Janet Howard appointed 21 November 2022 Moray McLeish appointed 16 November 2022 Gary Mitchell Jacqueline Richardson appointed 11 November 2022 Peter Stimpson resigned 10 December 2022 Steven Trent resigned 25 April 2022 Fiona Wheatley	
Director	Helen Buckland	
Bankers	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
Solicitors	Clifford Chance LLP 10 Upper Bank Street Canary Wharf London E14 5JJ	
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

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Report of the trustees

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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 2019).

Objectives and activities

At SOS, our mission is to protect orangutans, their forests, and their future. We work with local partners in orangutan landscapes towards our vision of wild orangutans thriving in resilient forests. We support the long-term conservation of globally important rainforest habitat through progressive, community-based conservation programmes, which address and overcome local pressures on orangutan habitat by engaging forest-edge communities in grassroots conservation action.

Fewer than 14,000 Sumatran orangutans and 800 Tapanuli orangutans now remain in the wild. Both species are classified as Critically Endangered. On Sumatra, orangutans face a range of challenges primarily involving the loss and fragmentation of their habitat. These threats must be addressed with innovative and locally-sensitive approaches to turn the tide and give wild orangutans the opportunity to thrive.

This year we embarked upon the delivery of our new strategy to 2030, the SOS Conservation Greenprint, which was the culmination of an intensive and detailed analysis of conservation impacts, challenges and opportunities in orangutan landscapes in Sumatra. The Conservation Greenprint is a groundbreaking road map for orangutan conservation with communities, partnerships and science at its core.

Our strategy is underpinned by a recognition that threats to global biodiversity are driven by systems which reward unsustainable activities that damage nature, over sustainable ones that protect it. We need to find new systems – not only for governments and industry, but for the people who live around, alongside and within critical ecosystems. At SOS, our conservation strategy focuses on finding local solutions to these global challenges. And in Sumatra we're setting out to demonstrate what those new systems could look like, through programmes which build resilience – for orangutan populations, for their fragile forest ecosystems, for the people around them, and for the global climate.

Reconciling conservation and development is not quick or easy. But we know that balancing the aspirations of Sumatra's people with the protection of its natural resources is not just possible, it is essential to secure the wellbeing of both people and orangutans. We can achieve this through actions that are localised, specific and essentially small scale, designing unique toolkits to fit the needs of each community, and supporting them to pursue secure, forest-friendly livelihoods. Working in this way is fundamental to long-term, large-scale conservation success.

Working alongside our frontline partners, local authorities and forest-edge communities, by 2030 we aim to:

- PROTECT: Contribute to the protection of 1.8 million hectares of orangutan habitat;
- CONNECT: Prioritise the long-term connection of vital orangutan landscapes; and
- REWILD: Enable the rewilding of 10,000 hectares of critical land so orangutans, and so many other species, have space to flourish.

Across our core goals to Protect, Connect and Rewild orangutan landscapes, we have four strategic branches which guide our work:

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Firstly, we strive to understand and respond to the Root Causes of conservation challenges. We use cutting edge science, including remote sensing and socio-economic data, to understand where forests need protection and why they need protection, so we can plan effectively and respond rapidly.

Secondly, we plant the Seeds of Sustainable Development in orangutan landscapes by enabling and supporting local communities to pursue development without biodiversity loss.

Next, we give orangutans Space to Flourish, working to secure and expand their habitat, and engaging all stakeholders, from communities to the private sector and government, to secure the future of forest landscapes.

And, crucially, we support the Evolution of Conservation itself. Acting as an enabler, facilitator and connector, we provide conservation allies and our frontline partners with the tools to deliver game-changing programmes.

SOS works at a landscape scale but on a local level. Our high-level strategy is underpinned by practical measures, implemented through our local partners, that make a real difference to forests, people and orangutans on the ground. We develop and fund effective conservation programmes and partnerships, supporting immediate boots-on-the-ground protection, building the capacity of our partner organisations, and setting the wheels in motion for long-term conservation solutions.

Our activities are tailored to the conditions in each location, and range from forest monitoring (both by satellites and through frontline patrols), to forest-friendly farming and other livelihoods, supporting communities to develop integrated development and forest management plans, community-led ecosystem recovery and undertaking targeted research to support effective decision-making.

We have identified two priority landscapes where we have begun this year to bring the Greenprint off the page and into the field.

The West Toba landscape contains three orangutan populations, which together number around 724 individuals, and covers almost 120,000 hectares of critical orangutan habitat to the southwest of the Leuser Ecosystem. Our primary focus over the last year has been to support frontline conservation partners to work with four communities to secure connectivity across the landscape, via the Lae Ordi forest corridor. At its weakest point, the Lae Ordi corridor is just 800m wide and is in a highly contested landscape targeted by local smallholder farmers for clearance for oil palm and other agriculture.

The second priority landscape is the Batang Toru ecosystem – the final stronghold for the remaining Tapanuli orangutans. The rainforests of Batang Toru are a global biodiversity hotspot, and the only landscape in the world where the most critically endangered great ape on the planet, the Tapanuli orangutan, is found. With fewer than 800 individuals remaining in the wild, they make the protection of this landscape a global conservation priority. The Batang Toru rainforests host many other rare and threatened species, including the Sumatran tiger, Malayan tapir, Sunda pangolin and helmeted hornbill. Orangutans need large areas of connected habitat to find sufficient food throughout the year to sustain a population large enough to maintain genetic diversity. However, the Batang Toru landscape is becoming increasingly fragmented, increasing pressure on the Tapanuli orangutan and many critically endangered or vulnerable species.

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Achievements and performance

There has been a great deal of momentum this year, underpinned by meaningful and impactful partnerships with our frontline NGO partners and forest-edge communities in key orangutan landscapes in Sumatra.

Our highlights over the year are outlined below against each of the four branches of our strategy:

1. **Root Causes:** *Understanding the specific drivers and patterns of threats to orangutans so we can plan effectively and respond rapidly to critical situations*

We take an 'eyes in the sky, boots on the ground' approach to building our understanding of where we need to work, and what approaches we need in our conservation toolbox. We have undertaken a forensically detailed landscape analysis, incorporating ecological, socio-economic, land use and political data in villages adjacent to and overlapping with orangutan habitat throughout northern Sumatra.

This analysis enables us to pinpoint the areas at greatest threat of habitat loss and fragmentation, and crucially, to identify the villages and communities which are key to the security and resilience of these vital forests, enabling us to invest in locations and strategies which have the greatest potential for unlocking conservation impact. From using remote sensing, GIS and drones to working closely with key communities in West Toba, through our frontline partners, to map customary land claims and to document forest loss and its causes, we have continued to build an incredibly detailed understanding of the complex dynamics and dependencies that impact forests and land use in orangutan landscapes.

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This analysis has also been supported this year through a partnership with the Durrell Institute of Conservation and Ecology at the University of Kent to model and map deforestation risk across orangutan landscapes in Sumatra. Using an innovative analytical tool to predict deforestation risk, the research team were able to identify projected forest loss to 2045. This data has supported decisions about priority sites for conservation attention, confirming the strategic importance of our target villages, and identifying the key drivers of forest loss and land use change in these areas, allowing us to adapt our strategies in the field.

This year we have also begun the development of an online platform that will allow SOS and partners on the ground to analyse and upload data in real time, and respond rapidly in hotspots of deforestation.

Anthropological and ethnographic research has continued throughout the year in key villages, with frontline experts collecting a broad range of data to understand land tenure, customary claims, clan systems, elite capture, agricultural systems, and many more aspects. This data is used continuously to develop and adapt locally-tailored and durable strategies to support these communities to benefit from the protection of natural resources.

This year we have also supported orangutan population and habitat surveys in West Toba and Batang Toru, which are ongoing. The results of these will bolster insight into how orangutans are using these landscapes, and will also be fed into local planning processes to support long-term protection.



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2. *Seeds of Sustainable Development: Enabling and supporting local communities to pursue development without biodiversity loss*

Supporting a thriving future for orangutans is about working with people. Our approach focuses on fostering human and non-human co-existence, through genuine participation and involvement of local communities in the design and delivery of conservation actions. We have embedded environmental anthropology throughout our programmes. Creating enabling conditions in which local communities can benefit from conservation is the most reliable – and perhaps the only realistic – approach to protecting orangutans in the wild. We thank our generous donors who recognise the rights and interests of the people who live alongside orangutans and their forest homes.

Our programmes support the restoration of local forest management rights, incorporating rainforest protection in local development plans, and support communities to pursue development without biodiversity loss through secure, forest-friendly livelihoods – enabling people living alongside orangutans to capture the value of intact forests, and reducing deforestation and poverty in tandem.

Orangutan Friendly Livelihoods

This strand of work involves supporting the development of forest-friendly, regenerative livelihoods – providing training and tools to equip communities with the skills and knowledge to benefit from, rather than exploit, the forests; improve productivity and profitability from their land; and remove the need for further forest clearance, for the long term.

Working with our frontline partners Yayasan Orangutan Sumatera Lestari (YOSL) and TaHuKah, we have supported the establishment of permaculture demonstration plots in two key villages in West Toba, with over 40 households actively participating in permaculture activities. This has resulted in the formation of two farmers' cooperatives, led by women who have adopted permaculture practices on their own land. The first harvest has already taken place, bringing in additional income for local families.

Another partner organisation, Nature for Change, runs the Forest Friendly Livelihoods project which grew out of our Covid-19 appeal to support forest guides who lost their livelihoods due to the pandemic. This project provides an income to families by paying people to cultivate seedlings in household tree nurseries, transporting, planting and maintaining seedlings, and making biodegradable eco poly-bags from banana trunk fibres. Forest-adjacent communities are our conservation allies, and this project enables them to improve their own livelihoods and diversify the local economy, whilst also playing an active role in safeguarding the forests. When this project was initially established in 2020, it enabled us to help to avert immediate pressures and risks on wildlife and forests due to the loss of ecotourism-based livelihoods during the Covid-19 pandemic. Since then it has evolved into a longer-term, community-centred forest protection programme in these key villages which reinforces, and goes beyond, ecotourism, supporting a more resilient local economy, greater biodiversity, and reduced poaching and forest loss.

Conservation commitments

In Batang Toru, our frontline partner Healthy Planet Indonesia (HePI) has supported communities to establish agroforestry and organic farming systems, in order to relieve pressure on forests from smallholder agriculture, as well as improving access to health and dental care as an incentive for their active involvement in forest protection and restoration efforts.

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Now in its fifth academic year, the Leuser Nature School is going from strength to strength. The school was established on the border of the Gunung Leuser National Park, providing free secondary education in exchange for pupils' families' active support for forest protection and restoration efforts. Pupil numbers are increasing and students are doing well in classes, from maths and science to tree planting and permaculture. One of the school's mottos is "One student, one tree," which means each student has to plant one tree near the beginning of their time at the school and remain responsible for the tree during the rest of their time there. The school's senior pupils teach the younger classes how to plant the trees, covering everything from preparing seedlings to planting them out and maintaining them as they grow. The pupils also monitor and measure the growth of their trees on a monthly basis, and learn how to analyse the data. As the school is based at a restoration site, they are also exposed to real world examples of why this process is so important in helping areas of land become thriving ecosystems once more. Our hope is that we are contributing to inspiring conservation leaders of the future.



Resolving conflict

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 our partners Yayasan Orangutan Sumatera Lestari (YOSL) established a programme to tackle the problem: the Human Orangutan Conflict Response Unit (HOCRU).

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It has been another busy year for the programme, with all three teams, covering North Sumatra, Batang Toru and Aceh, continuing their vital work. They have rescued 35 orangutans this year, almost twice as many as the previous year, as well as assisting government authorities in the rescue of other species including 3 sun bears, 3 siamangs, an agile gibbon, a Sumatran elephant and 2 Sumatran tigers. Some of the orangutans were able to be translocated and released immediately into safe forests, while others were confiscated from the illegal pet trade to be rehabilitated before their eventual release.

Thanks to the generous support of our donors, we were able to donate a new four-wheel-drive truck to the Batang Toru HOCRU team this year, enabling them to safely and reliably respond to reports of Tapanuli orangutans in need, and transport them to release sites.

To date, more than 270 orangutans have been given a second chance at life in the wild thanks to this project. As well as evacuating orangutans from conflict situations and confiscating others from the illegal pet trade, they also conduct consistent monitoring and community outreach to ensure a long-term impact on reducing the incidence of negative interactions between people and wildlife.

3. *Space to Flourish: Engaging all stakeholders to secure the future of forest landscapes*

Community custodianship

Reduction in forest cover and the fragmentation of orangutan habitat are the main threats to the long-term survival of orangutans in Sumatra – and an especially urgent threat in West Toba. As well as being home to orangutans, West Toba is also the home of many traditional forest-edge communities. We are committed to long-term and meaningful engagement with these communities, who hold the key to establishing a secure future for orangutans and their forests, and this year SOS has directed substantial financial and technical support to enable significant progress with the integrated conservation and development programme in this landscape. Flexible funding is key in such complex and dynamic contexts, enabling us to respond to new challenges and adapt our programmes to capitalise on new opportunities.

As a first step in our engagement on the ground, we are working, through our frontline partner TaHuKah, to build connectivity between the Sikulaping Protection Forest and the Siranggas Wildlife Reserve, by establishing a corridor of approximately 15 km², named the Lae Ordi Corridor after the river that runs through the valley. With an estimated population of 80 orangutans in Siranggas Wildlife Reserve, and 259 individuals in Sibongkaras Protection Forest, the corridor is of vital importance for the future of orangutans in this landscape, as neither population would be viable if separated.

This year TaHuKah has successfully secured the support of four key villages whose boundaries overlap with the corridor. We have worked closely with our partners on the ground to engage with local people living close to the forest edges, to build a deep understanding of the challenges facing these communities, forests and wildlife, and how we can work together to develop forest-friendly livelihoods and protect this vital orangutan habitat. We are now in the process of supporting the development of a landscape management plan in collaboration with communities, local NGO partners, and government stakeholders – with such cross-cutting commitments giving the best chance for sustainable forest protection.

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We are also building ecosystem resilience in the southwest of the corridor by supporting local communities to access government schemes (called social forestry) which encourage orangutan friendly development. This year we supported a knowledge exchange visit for key community leaders from West Toba to travel to a successful social forestry site in southern Sumatra, to deepen their understanding of the scheme and its potential benefits, including financial benefits, and the establishment of community institutions to facilitate its successful adoption.

Activities this year have included community-led forest patrols covering 1,250km, biodiversity surveys and forest connectivity assessments, exploration of non-timber forest products and mapping of customary land tenure in the corridor. There is widespread support to secure forest management rights for the local communities through Indonesia's social forestry scheme, and to develop forest-friendly livelihood opportunities in the villages, including permaculture and agroforestry to support forest protection.

Ecosystem recovery

Since 2008, we have been supporting our frontline partners' work with local communities to rewild and protect orangutan habitat throughout northern Sumatra. More than 2.5 million trees have been planted to date on over 2,600 hectares of degraded land which have been reclaimed for nature, and are now thriving young forests. Wildlife is starting to return to these areas, including orangutans, elephants, tigers and sun bears. These animals, in turn, are helping the restoration process by 'planting' seeds in their dung – we think of them as 'gardeners of the forest'.

This year our donors supported the Yayasan Orangutan Sumatera Lestari (YOSL) teams to plant over 67,000 seedlings at two restoration sites. Each of these trees represents hours of work in community relationship-building, biodiversity surveys and tree maintenance – all vital elements in making the restoration sites work for people as well as biodiversity. YOSL's restoration sites include an ex-oil palm plantation on the edge of the Gunung Leuser National Park – Selamanya Hutan (Forever Forest) was reclaimed following a very successful appeal led by SOS in 2019 to secure the land for conservation. The land is now undergoing the process of rewilding, turning what was once a wildlife conflict hotspot into a haven for orangutans, elephants, and tigers, and a secure buffer zone to protect the primary forests of the Leuser Ecosystem.

This year we also continued to support restoration efforts in the Singkil Swamps Wildlife Reserve, an area of vital importance both locally and internationally. Singkil is home to irreplaceable breeding populations of Sumatran orangutans and other critically endangered species, and hundreds of thousands of people rely on the area's natural resources and ecosystem functions as well. Outside Sumatra, Singkil also matters to all of us because its deep, carbon-rich peatlands are vital as natural carbon sinks. If drained, these would release dangerous levels of greenhouse gases into the atmosphere. Significant degradation from oil palm plantations and road development threatens the integrity of the ecosystem and the security of the orangutans, exacerbated by smallholder encroachments and human-wildlife conflict. YOSL has undertaken canal-blocking to re-wet the land and rehabilitate the hydrological function of the swamp, as well as conducting ongoing biodiversity monitoring and drone surveys, and planting trees to protect and restore an additional 50 hectares at Singkil this year. Wild orangutans were spotted in several of the restoration sites – a wonderful indicator that these programmes are contributing to rewilding land for orangutans, and giving the species more space to flourish.

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4. ***Evolving Conservation:*** *Forming positive partnerships to share our skills and empower conservation allies*

Our partnerships and alliances are crucial to the way we work, none more so than the locally-based and community-connected organisations we team up with on the ground. These organisations, with their deep insight and commitment, are key to our ability to deliver our Conservation Greenprint strategy. We pride ourselves in maintaining strong and diverse collaborations with innovative and visionary civil society groups, advising on and funding their vital projects to help build their capacity to create long-term conservation solutions. From small, community-embedded projects to regional organisations with multiple local programmes, we are pleased to mobilise the funds we raise via our dedicated and effective partnerships.

This year we supported the formation of a new NGO, named Tangguh Hutan Khatulistiwa (TaHuKah – which translates as Resilient Equatorial Forests). TaHuKah was formed with the mission to focus specifically on delivering conservation programmes using anthropological engagement to support integrated human development and ecological conservation. TaHuKah is our primary delivery partner in West Toba and Batang Toru, and is already making excellent progress with building strategic and collaborative relationships with national, district and village government stakeholders.

We facilitated two collaborative landscape planning workshops this year with several frontline partners, focusing on our priority landscapes of West Toba and Batang Toru. Both workshops involved identifying key threats and opportunities for interventions, and led to the development of shared strategies and workplans.

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Financial review

We have been able to achieve a huge amount to drive our mission forward this year – thanks to all of our wonderful supporters and our exceptional frontline partners.

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 and Tapanuli orangutans thriving in the wild. Special thanks to Lush, our biggest donor this year and a long-standing partner, with an incredibly significant contribution of over £390,000, and to Edrington Giving More, which donated £100,000 during this third year of our partnership. The Big Give has been a key source of valuable support for over ten years, and this year our Christmas Challenge appeal was the most successful ever, raising over £80,000, and we were delighted to participate in the Green Match Fund appeal, raising almost £15,000 – thank you to the Reed Foundation and all of our supporters who provided matched funding and donated to the appeals. We continue to work to grow our foundation of annual support, and we wish to thank our more than 400 monthly donors, our 'Orangutan Guardians', whose regular gifts enable us to develop sustainable, long-term plans to support the protection of orangutans, their forests and their future, as well as enabling us to respond swiftly to any urgent needs in the field.

We wish to thank the following partners who supported SOS this year:

Adva Partners; Albarine; AZA Orangutan Species Survival Plan; Beautiful Cups; Berni Trust; Bidu Bidu Books; Bill and Kris Bailey; BookWhen; Chococo; David Jay; Edrington; ERM Foundation; Ernest Kleinwort Charitable Trust; Suzi Eszterhas; Cecile Girardin; Global Giving; Infinity Wholefoods; Jean Sainsbury Animal Welfare Trust; Paul Jennings & Jeanette Dunn Charitable Trust; Kiln Family Trust; Komodo; Little Soap Company; Lush; Zac Mills; Moose Drinks; Reed Foundation; Rhododendron Trust; Sawpod; Size of Wales; WF Southall Trust; Tamga; Tommy and Lottie; Toronto Zoo; Whole Earth; Work for Good; Ernest Zacharevic; ZooFari Parks.

Income was £997,242. This represents a 72% increase from 2021-22 (£579,436) which is a very positive position given the ongoing challenges of global financial turbulence. Donations from individuals have increased by 5% this year to £289,316 (2021-22: £275,718), and Grant income increased by 13% relative to the previous year to £102,565 (2021-22: £90,626). Income from corporate partnerships showed very healthy 351% growth this year, to £542,875 (2021-22: £120,336).

There was a substantial uplift in expenditure on projects and grants this year (78% increase to £643,494), representing an almost 300% increase over the last two years (2020-21: £162,091). We are delighted to be investing in excellent programmes and partnerships that are working towards the goals of our Conservation Greenprint. Expenditure on advocacy and communications grew by 32% this year to £130,697, and fundraising expenditure increased by 22% this year to £141,382 (2021-22: £115,841), following planned investment in fundraising capacity. This additional investment of £25,541 supported an increase in income of £417,806 - representing extremely strong return on investment, and enabling the charity to grow to meet the ambitious plans laid out in our new strategy.

The charity's reserves stand at £259,927 and our unrestricted general funds stand at £220,787. This is above the target of £190,289, or six months' operating reserves. Additional unrestricted funds brought forward will be allocated to projects which enhance the charity's impact, at the trustees' discretion, in the year ahead.

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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. The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. The charity holds reserves of 6 months' operating costs, and the charity's key funders have confirmed their financial commitments for the year ahead. The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Future plans

Over the last 20 years, SOS and our partners have supported over 10,000 people in forest-edge communities to rewild 2,500 hectares of degraded rainforest and to protect thousands more hectares of standing rainforest. As we look to the future, our new strategy to 2030, our Conservation Greenprint, sets out our ambitious plans to help orangutan populations to truly thrive in safe, well-connected and resilient forests. By 2030, through our network of partners and further engagement of forest-edge communities, we seek to help protect 1.8 million hectares of intact forest, rewild 10,000 hectares of degraded forest and connect key orangutan landscapes for the long-term.

In order to achieve this, we will continue to build ever-stronger partnerships with organisations in Sumatra and around the world, working together to amplify our efforts to ensure a future for orangutans and their precious forests. This will take innovation, determination, and long-term investment.

At the heart of our approach will continue to be a steadfast commitment to supporting Sumatra's forest-edge communities – the custodians of their natural environment and wildlife. To strategically design and deliver integrated and collaborative conservation and development plans in orangutan landscapes requires truly meaningful engagement with communities to foster a deep understanding of their situation, their culture and their relationship with land and biodiversity. Anthropological approaches will continue to form the foundation of our programmes as they evolve and adapt to these dynamic landscapes.

Whilst we have spent many years as a small but impactful charity, we know that achieving the transformational goals laid out in our Conservation Greenprint means growing our organisation at every level. Our plan is ambitious but exciting, and with this inspiring strategy behind us we relish the prospect of moving into our next phase.

We are in a period of investment as a charity, to ensure we have the expertise we need to raise the vital funding to deliver the strategic and technical support on the ground in Sumatra, as set out in our Conservation Greenprint Strategy. We will rally the resources needed by investing in fundraising to expand and diversify our income streams to in turn grow our capacities to deliver game-changing conservation impact; and we will explore innovative conservation financing opportunities which recognise the value of nature-based solutions to the dual climate and biodiversity crises.

We will continue and deepen our close and consistent engagement with field partners and activities whilst upscaling our programmes, maintaining the quality of our project assessment, development and monitoring whilst extending the reach of our work. We will use our experience to focus our energies on the actions that really work, and to develop new conservation models that can solve the stubborn challenges we still face.

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Enhancing the flow of communications from the field to our partners, donors and supporters will be essential to underpin our fundraising, outreach and policy work.

Whilst this growth is very exciting, we will ensure that it does not change our fundamental way of working – to be personal, to achieve more with less, and to maintain focus on making a difference on the ground to orangutans and the lives of the people who live alongside them.

The challenge ahead is significant, but at SOS we consider ourselves conservation optimists. And with our Conservation Greenprint, we have a way to turn that optimism into a conservation success story. We are working with fantastic partners, we have proven strategies to scale up, and we have innovative approaches ready for investment. Our incredible community of partners, funders and supporters hold the key to help SOS scale up our programmes on the ground, our capacity to deliver, and ultimately our impact. Together we can secure a thriving future for orangutans, people and our planet. Thank you for joining us on this ambitious and optimistic journey.

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). 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.

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 Charity's aims and objectives and in planning future activities.

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).

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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.

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.

Independent examiners

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

Approved by the trustees on 17 June 2023 and signed on their behalf by

Edward Matthew

Ed Matthew, Chair of Trustees

Independent examiner's report

To the trustees of

Sumatran Orangutan Society

I report to the trustees on my examination of the accounts of Sumatran Orangutan Society (the CIO) for the year ended 31 March 2023, which are set out on pages 16 to 32.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Godfrey Wilson Limited also provides bookkeeping and payroll services to the CIO. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

William Guy Blake

Date: 19 June 2023

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

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 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	638,379	334,470	972,849	575,907
Other trading activities	4	-	23,851	23,851	3,516
Investments		-	542	542	13
Total income		638,379	358,863	997,242	579,436
Expenditure on:					
Raising funds		-	141,382	141,382	115,841
Charitable activities:					
<i>Projects and grants</i>		636,761	6,733	643,494	360,989
<i>Advocacy and communications</i>		101	130,596	130,697	98,807
Total expenditure	6	636,862	278,711	915,573	575,637
Net income		1,517	80,152	81,669	3,799
Transfers between funds		16,587	(16,587)	-	-
Net movement in funds	7	18,104	63,565	81,669	3,799
Reconciliation of funds:					
Total funds brought forward		21,036	157,222	178,258	174,459
Total funds carried forward		39,140	220,787	259,927	178,258

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 15 to the accounts.

Sumatran Orangutan Society

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Current assets				
Debtors	10	7,102		6,012
Cash at bank and in hand		<u>371,499</u>		<u>187,346</u>
		378,601		193,358
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(118,674)</u>		<u>(15,100)</u>
Net current assets			<u>259,927</u>	<u>178,258</u>
Net assets	14		<u>259,927</u>	<u>178,258</u>
Funds	15			
Restricted funds			39,140	21,036
Unrestricted funds			<u>220,787</u>	<u>157,222</u>
Total charity funds			<u>259,927</u>	<u>178,258</u>

Approved by the trustees on 17 June 2023 and signed on their behalf by

Edward Matthew

Ed Matthew, Chair of Trustees

Sumatran Orangutan Society

Statement of cash flows

For the year ended 31 March 2023

	2023 £	2022 £
Net movement in funds	81,669	3,799
Adjustments for:		
Interest from investments	(542)	(13)
Decrease in stock	-	81
Increase in debtors	(1,090)	(2,542)
Decrease in creditors	<u>103,574</u>	<u>3,942</u>
Net cash provided by operating activities	<u>183,611</u>	<u>5,267</u>
Cash flows from investing activities:		
Interest from investments	<u>542</u>	<u>13</u>
Net cash provided by investing activities	<u>542</u>	<u>13</u>
Increase in cash and cash equivalents in the year	184,153	5,280
Cash and cash equivalents at the beginning of the year	<u>187,346</u>	<u>182,066</u>
Cash and cash equivalents at the end of the year	<u><u>371,499</u></u>	<u><u>187,346</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

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 2019) - (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. The charity holds unrestricted net current assets of £220,787, and a cash balance of £371,499. 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 probably 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 2023

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:

	2023	2022
Raising funds	33.4%	33.4%
Charitable activities:		
Projects and grants	33.3%	33.3%
Advocacy and communications	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 2023

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 charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities.

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.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

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.

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2022 Total
	£	£	£
Income from:			
Donations and legacies	216,816	359,091	575,907
Other trading activities	-	3,516	3,516
Investments	-	13	13
Total income	216,816	362,620	579,436
Expenditure on:			
Raising funds	-	115,841	115,841
Charitable activities:			
<i>Projects and grants</i>	266,883	94,106	360,989
<i>Advocacy and campaigns</i>	3,801	95,006	98,807
Total expenditure	270,684	304,953	575,637
Net income / (expenditure)	(53,868)	57,667	3,799
Transfers between funds	29,780	(29,780)	-
Net movement between funds	(24,088)	27,887	3,799

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
Grants	83,065	19,500	102,565
Corporate donations	518,252	24,623	542,875
Donations from individuals	37,062	252,254	289,316
Gifts in kind*	-	38,093	38,093
	<u>638,379</u>	<u>334,470</u>	<u>972,849</u>

Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Grants	77,725	12,901	90,626
Corporate donations	82,564	37,772	120,336
Donations from individuals	56,527	219,191	275,718
Community fundraising	-	9,930	9,930
Coronavirus Job Retention Scheme grant	-	33,115	33,115
Gifts in kind*	-	46,182	46,182
	<u>216,816</u>	<u>359,091</u>	<u>575,907</u>

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

	2023 £	2022 £
Google AdWords	37,973	39,062
Business consultancy	-	7,000
Other services	<u>120</u>	<u>120</u>
Gifts in kind	<u>38,093</u>	<u>46,182</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

4. Income from other trading activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Licensing of logo	-	22,040	22,040	1,401
Merchandise sales	-	1,811	1,811	2,115
	-	23,851	23,851	3,516

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

5. Government grants

The CIO received no government grants in the current period or prior period.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure

	Raising funds £	Charitable activities <i>Projects and grants</i> £	<i>Advocacy and communications</i> £	Support and governance costs £	2023 Total £
Staff costs (note 8)	53,493	94,082	41,164	9,934	198,673
Grants payable (note 12)	-	455,437	-	-	455,437
Programme support	-	78,748	-	-	78,748
Travel and subsistence	-	-	3,633	-	3,633
Training and recruitment	-	-	2,104	3,279	5,383
Office expenses	-	-	-	18,197	18,197
General expenses	15,160	-	1,153	1,017	17,330
Marketing*	-	-	41,093	-	41,093
Communications	-	-	14,431	-	14,431
Insurance	-	-	-	1,144	1,144
Accountancy	-	-	-	12,110	12,110
Consultancy	57,502	-	11,892	-	69,394
Sub-total	126,155	628,267	115,470	45,681	915,573
Allocation of support and governance costs	15,227	15,227	15,227	(45,681)	-
Total expenditure	141,382	643,494	130,697	-	915,573

*Marketing costs include Google AdWords gift in kind of £37,973 (2022: £39,062).

Total governance costs were £12,110 (2022: £5,246).

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure (continued)
Prior year comparative

	Raising funds £	Charitable activities <i>Projects and grants</i> £	<i>Advocacy and communications</i> £	Support and governance costs £	2022 Total £
Staff costs (note 8)	32,167	67,154	28,594	4,532	132,447
Grants payable (note 12)	-	234,767	-	-	234,767
Programme support	-	47,745	-	-	47,745
Travel and subsistence	-	-	5,032	-	5,032
Training and recruitment	-	-	450	1,504	1,954
Office expenses	-	1,516	-	15,647	17,163
General expenses	6,583	-	2,661	1,383	10,627
Marketing*	-	-	42,810	-	42,810
Communications	-	-	6,953	-	6,953
Insurance	-	-	-	1,108	1,108
Accountancy	-	-	-	5,246	5,246
Consultancy	67,285	-	2,500	-	69,785
Sub-total	106,035	351,182	89,000	29,420	575,637
Allocation of support and governance costs	9,806	9,807	9,807	(29,420)	-
Total expenditure	115,841	360,989	98,807	-	575,637

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (including VAT)	2,580	2,400
▪ Other services (including VAT)	9,530	2,846
Operating lease payments	-	1,000
	<u> </u>	<u> </u>

8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	181,502	124,952
Social security costs	9,578	2,476
Pension costs	7,593	5,019
	<u>198,673</u>	<u>132,447</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 £53,165 (2022: £43,179).

	2023 No. FTE's	2022 No. FTE's	2023 No.	2022 No.
Average head count	<u>4.2</u>	<u>3.1</u>	<u>5.0</u>	<u>3.3</u>

9. Taxation

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

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

10. Debtors

	2023	2022
	£	£
Accrued income	4,586	4,012
Prepayments	516	-
Other debtors	<u>2,000</u>	<u>2,000</u>
	<u><u>7,102</u></u>	<u><u>6,012</u></u>

11. Creditors: amounts due within 1 year

	2023	2022
	£	£
Trade creditors	2,093	3,160
Accruals	10,610	9,729
Grant commitments (note 13)	101,490	-
Other taxation and social security	<u>4,481</u>	<u>2,211</u>
	<u><u>118,674</u></u>	<u><u>15,100</u></u>

12. Grants payable

	2023	2022
	£	£
Grants payable to institutions:		
Yayasan Tangguh Hutan Khatulistiwa	309,261	-
Yayasan Orangutan Sumatera Lestari	138,073	207,999
Healthy Planet Indonesia	7,022	6,768
Nature for Change	1,081	-
University of Kent - Durrell Institute of Conservation and Ecology	<u>-</u>	<u>20,000</u>
	<u><u>455,437</u></u>	<u><u>234,767</u></u>

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

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

13. Grant commitments

	2023	2022
	£	£
Grant commitments brought forward	-	-
Grants committed during the period	455,437	234,767
Grants paid during the period	(353,947)	(234,767)
Grant commitments carried forward	<u>101,490</u>	<u>-</u>

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	140,630	237,971	378,601
Current liabilities	<u>(101,490)</u>	<u>(17,184)</u>	<u>(118,674)</u>
Net assets at 31 March 2023	<u>39,140</u>	<u>220,787</u>	<u>259,927</u>

Prior year comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	21,036	172,322	193,358
Current liabilities	<u>-</u>	<u>(15,100)</u>	<u>(15,100)</u>
Net assets at 31 March 2022	<u>21,036</u>	<u>157,222</u>	<u>178,258</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
The Lucy Wisdom Fund	-	21,345	(21,370)	25	-
Rewilding	5,974	68,689	(74,873)	210	-
Legal and Policy	72	748	(822)	2	-
HOCRU	523	13,847	(16,652)	2,282	-
Splash and Burn	3,286	-	(101)	-	3,185
CARE	10,076	18,627	(14,283)	-	14,420
Guides COVID-19 Appeal	1,105	-	(1,081)	-	24
Batang Toru	-	40,938	(54,905)	13,967	-
Orangutan Surveys	-	33,600	(33,701)	101	-
West Toba	-	440,585	(419,074)	-	21,511
Total restricted funds	21,036	638,379	(636,862)	16,587	39,140
Unrestricted funds					
General funds	157,222	358,863	(278,711)	(16,587)	220,787
Total unrestricted funds	157,222	358,863	(278,711)	(16,587)	220,787
Total funds	178,258	997,242	(915,573)	-	259,927

Purposes of restricted funds

The Lucy Wisdom fund

A fund set up in memory of SOS founder Lucy Wisdom for educational projects, and to secure land for conservation in Sumatra.

Rewilding

Support for a range of interventions to enhance, rehabilitate and re-establish orangutan habitat.

Legal and policy

Supporting wildlife and forest crime patrols and investigations, and policy analysis to support effective conservation initiatives.

Human-Orangutan Conflict Response Unit (HOCRU)

Support for the HOCRU programme in Sumatra which rescues orangutans from conflict situations and the illegal pet trade, and provides education and training to local communities affected by human wildlife conflict.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Splash and Burn Art Campaign

Curated by renowned artist, Ernest Zacharevic, the Splash & Burn campaign is an innovative platform using art 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 rewilding and protection of orangutan habitat through supporting forest-edge communities to become conservation ambassadors and develop sustainable livelihoods which depend on, and contribute to, the protection of the rainforest ecosystem.

Guides COVID-19 Appeal

An appeal to provide support for forest guides and their families who lost their livelihoods due to the COVID-19 pandemic.

Batang Toru

Protection efforts for the world's rarest great ape species, the Tapanuli orangutan, and their habitat in the Batang Toru ecosystem.

Orangutan Surveys

Funding orangutan distribution and population surveys, and habitat suitability surveys in orangutan landscapes.

West Toba

Support for frontline community-centred programmes to enhance the viability of wild populations of Sumatran orangutans in the West Toba landscape, by securing and recovering connectivity between populations that are genetically isolated or vulnerable to functional extinction.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)

Prior year comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
The Lucy Wisdom Fund	333	28,378	(29,322)	611	-
Rewilding	33,581	51,454	(79,061)	-	5,974
Legal and Policy	977	1,722	(2,627)	-	72
HOCRU	501	8,157	(8,135)	-	523
Splash and Burn	3,286	-	-	-	3,286
CARE	4,184	21,912	(16,020)	-	10,076
Conservation Leadership	-	7,500	(7,500)	-	-
Corridors	-	66,154	(74,399)	8,245	-
Guides COVID-19 Appeal	1,105	-	-	-	1,105
Batang Toru	1,157	10,922	(22,191)	10,112	-
Forest Monitoring	-	20,617	(31,429)	10,812	-
Total restricted funds	45,124	216,816	(270,684)	29,780	21,036
Unrestricted funds					
General funds	129,335	362,620	(304,953)	(29,780)	157,222
Total unrestricted funds	129,335	362,620	(304,953)	(29,780)	157,222
Total funds	174,459	579,436	(575,637)	-	178,258

16. Related party transactions

The parents of S Constantine, a trustee, are shareholders in Lush Ltd and have a substantial interest in the company. During the year Sumatran Orangutan Society received donations of £390,585 (2022: £nil) from Lush Ltd and its subsidiaries. At the year end no monies were owed to the charity by Lush Ltd (2022: £Nil).