

REGISTERED CHARITY NUMBER: 1092640

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS for the period
6th April 2007 to 31st March 2008
FOR
ORANGUTAN APPEAL UK

HPCA Limited
Chartered Accountants
Kingsway House
123 Goldsworth Road
Woking
Surrey
GU21 6LR

ORANGUTAN APPEAL UK

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for the period 6th April 2007 to 31st March 2008

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ORANGUTAN APPEAL UK

REPORT OF THE TRUSTEES for the period 6th April 2007 to 31st March 2008

The trustees present their report with the financial statements of the charity for the period 6th April 2007 to 31st March 2008. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1092640

Principal address
Charbury
Orestan Lane
EFFINGHAM
Surrey
KT24 5SN

Trustees

Mrs S Sheward
Mrs D Parkin
Miss R J McMullin
R C Coley DVM MRCVS - appointed 1.6.07
L Averill - resigned 31.7.07

Independent Examiner

HPCA Limited
Chartered Accountants
Kingsway House
123 Goldsworth Road
Woking
Surrey
GU21 6LR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

A Declaration of Trust was dated 20th May 2002 as amended 11 December 2006 and 13 December 2007.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The mission statement of the Orangutan Appeal UK is:

- To proactively work for conservation and preservation of the orangutan population in Malaysian Borneo.
- To repatriate orphaned or displaced orangutans into the protected rainforest reserves.
- To support and promote awareness of the work carried out by the Sepilok Orangutan Rehabilitation Centre.
- To ultimately save the orangutan from extinction.

The Trustees believe that the charity can best achieve these aims by:

- Promoting the preservation of the wild orangutan in its natural habitat.
- Promoting its long term welfare in the Sabah district of Borneo and protecting it from extinction for the public benefit.
- Advancing education for the public benefit, in the study, preservation and protection of the wild orangutan.

ORANGUTAN APPEAL UK

REPORT OF THE TRUSTEES for the period 6th April 2007 to 31st March 2008

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Over the year the Appeal's total gross income amounted to £337,891 with costs of sales totalling £30,590, giving a gross surplus of £307,301. The Appeal website is the main source of income for the Appeal and provides an excellent media to keep the general public aware of the plight of the orangutan and efforts being taken to rectify the problem.

During the year our adoption programme once again has gone from strength to strength bringing in much needed funding. The Appeal has introduced the ability to bequest a legacy to its work and during the year received a legacy of £40,000.

The Appeal actively seeks opportunities to give presentations in schools and to interested groups as well as seeking press coverage with the aim of spreading awareness of the orangutan's plight and promoting the work of the Appeal. It also issues a newsletter twice a year to approximately 9000 supporters, keeping them informed of the current activities and encouraging their participation.

The Appeal identifies specific areas in need and adopts them as projects, which it not only raises the necessary funds to complete, but is actively involved in. Total costs incurred by the projects for the period was £114,397. The major projects in the year under review were:

1. The 'Post Release Monitoring' research with costs in the period totalling £53,704.

This project has continued and has been expanded and moved to the Tabin Wildlife Reserve. This has involved the building and maintenance of a research camp, provision of equipment such as satellite telephones and GPS units, and the employment of a team of research staff. This project continues to be extremely valuable in providing further insight into how the orangutans are coping with life in the forest post release, and highlighting areas where the rehabilitation protocol may need modifying.

2. COP (Centre for Orangutan Protection) with costs in the period totalling £23,571.

This project included the purchase of a four-wheel drive vehicle which has enabled emergency rescues of illegally and cruelly held orangutans to be made. This vehicle has been christened Ape Crusader and has played an essential part of the COPs action team. The team have been confronting the expanding palm oil plantations, stopping the deforestation and persuading the government to outlaw many proposed new sites.

3. Provision of a mobile vet to travel the areas under deforestation in Indonesia attending to injured orangutans. Costs for the period totalled £3,385.

4. The Appeal has continued sponsoring a Malaysian Veterinarian and vet nurse to work full time at the Sepilok Rehabilitation Centre caring for the young orphans and also making a monetary donation to the centre's costs.

In addition to this, the Appeal has maintained the Land Rover 4-wheel drive vehicle which the Appeal purchased in 2003 for Sepilok to enable rescues to be carried out. Minor projects such as ongoing maintenance and repairs to the quarantine/night nursery, medical equipment for malaria and blood testing and the provision of Rangers' uniforms have also been funded by the Appeal. The costs incurred for the period totalled £20,145.

5. The original project carried put in 2002 was the provision of an exercise enclosure for the young orphaned orangutans at the Sepilok Rehabilitation Centre. Over the years this enclosure had corroded and became unsafe. This year the Appeal has refurbished the enclosure with stainless steel panels which will withstand the severe weather conditions without rusting. Costs incurred for the period totalled £8,800.

6. The Appeal also sponsored a Liaison Officer for the centre, educating visitors and spreading awareness of the orangutan's plight and the essential work being carried out by the staff at Sepilok Costs incurred for the period totalled £4,792.

Administration Costs:

The Trustees are committed to using the Appeal's funds wisely and keeping administration costs as low as possible, but with rising prices this is proving a very difficult task. Additional costs have been experienced with the rising costs in providing office accommodation and staff. Administration costs equated to 28.2p in the pound, and we were able to ensure that the remaining 71.8p went to the orangutans.

ORANGUTAN APPEAL UK

REPORT OF THE TRUSTEES for the period 6th April 2007 to 31st March 2008

FINANCIAL REVIEW

Reserves policy

The Appeal has a Reserve policy of £50,000 which is kept in a high interest deposit account. This reserve is in place to cover any unforeseen occurrences which may render the Charity unable to trade and would ensure all its current commitments are met.

FUTURE DEVELOPMENTS

The Appeal has continued to build a close working relationship with the Sabah Wildlife Department, The Department of Tourism, Environment and Culture, and their officials and ministers which is essential as no Project can be completed without their full consent.

We are currently awaiting permission for our Post Release Monitoring Project to be allowed to progress to Stage Two where a new group of rehabilitated orphans will be released into the reserve. The new group will have been subjected to additional training in various aspects which have been highlighted in Stage One of the project as requiring attention, for example climbing and nest building.

The Appeal has committed expenditure to the Post Release Monitoring Project for between three to five years, which is estimated to cost in the region of £300,000. New equipment, camp maintenance, along with local Malaysian staff all need to have funds in readiness for the Sabah Governments "go ahead", therefore it has been necessary to hold some funds from this year in readiness for this next stage. It is also hoped that corporate funding and grants can be attracted to assist with the continuance of this ground-breaking research.

The Appeal is also awaiting the outcome of negotiations in Indonesia to allow us to provide a temporary centre for those individuals rescued by the COP's Ape Crusader Team. Currently COP are experiencing huge problems as there are no places available for rescued orangutans in the established rehabilitation centres throughout Indonesia, but again no action can be taken until the Official's Authority is granted. If we receive this authority it is expected that funds of at least £35,000 will be needed.

Currently the Sepilok Rehabilitation Centre is undergoing extensive refurbishment works which are likely to take well into 2009 to complete. The Sabah Wildlife Department have requested that when these works have been completed the Appeal provides the centre with research facilities, which has been agreed at an estimated cost of £25,000.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They 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.

ORANGUTAN APPEAL UK

REPORT OF THE TRUSTEES
for the period 6th April 2007 to 31st March 2008

ON BEHALF OF THE BOARD:

.....
Mrs S Sheward - Trustee

Date:

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

I report on the accounts for the period 31st March 2008 set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

HPCA Limited
Chartered Accountants
Kingsway House
123 Goldsworth Road
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Surrey
GU21 6LR

19th December 2008

ORANGUTAN APPEAL UK

STATEMENT OF FINANCIAL ACTIVITIES
for the period 6th April 2007 to 31st March 2008

	Notes	Period 6.4.07 to 31.3.08 Unrestricted funds £	Year Ended 5.4.07 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		297,529	187,181
Activities for generating funds	2	35,435	21,811
Investment income	3	4,927	2,782
Total incoming resources		<u>337,891</u>	<u>211,774</u>
 RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		30,590	33,190
Fundraising trading: cost of goods sold and other costs		12,144	8,321
Charitable activities			
Project Costs		114,397	116,764
Office support & other costs		95,356	48,012
Governance costs		1,152	-
Total resources expended		<u>253,639</u>	<u>206,287</u>
NET INCOMING RESOURCES		<u>84,252</u>	<u>5,487</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		169,398	163,911
TOTAL FUNDS CARRIED FORWARD		<u><u>253,650</u></u>	<u><u>169,398</u></u>

The notes form part of these financial statements

ORANGUTAN APPEAL UK

BALANCE SHEET
At 31st March 2008

	Notes	2008 Unrestricted funds £	2007 Total funds £
FIXED ASSETS			
Tangible assets	8	2,985	4,239
CURRENT ASSETS			
Debtors	9	9,884	800
Cash at bank		242,644	166,347
		<u>252,528</u>	<u>167,147</u>
CREDITORS			
Amounts falling due within one year	10	(1,863)	(1,988)
		<u>250,665</u>	<u>165,159</u>
NET CURRENT ASSETS			
		<u>253,650</u>	<u>169,398</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>253,650</u>	<u>169,398</u>
NET ASSETS			
		<u>253,650</u>	<u>169,398</u>
FUNDS	11		
Unrestricted funds		<u>253,650</u>	<u>169,398</u>
TOTAL FUNDS		<u>253,650</u>	<u>169,398</u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
Trustee

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS for the period 6th April 2007 to 31st March 2008

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. ACTIVITIES FOR GENERATING FUNDS

	Period 6.4.07 to 31.3.08 £	Year Ended 5.4.07 £
Fundraising events	208	1,422
Calendars	3,405	3,493
DVDs and mats	28,322	12,496
Adventure income	3,500	4,400
	<u>35,435</u>	<u>21,811</u>

3. INVESTMENT INCOME

	Period 6.4.07 to 31.3.08 £	Year Ended 5.4.07 £
Deposit account interest	4,927	2,782
	<u>4,927</u>	<u>2,782</u>

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the period 6th April 2007 to 31st March 2008

4. TRUSTEES' REMUNERATION AND BENEFITS

Mrs D Parkin, a Trustee of the Charity, received remuneration of £3,791 in the period to 31st March 2008.

Trustees' Expenses

There were no trustees' expenses paid for the period ended 31st March 2008 nor for the year ended 5th April 2007.

5. STAFF COSTS

	Period 6.4.07 to 31.3.08 £	Year Ended 5.4.07 £
Wages and salaries	<u>56,276</u>	<u>29,085</u>

6. PROJECT COSTS

Vet and Nurse	10,704	-
Research grant	43,000	-
COP Grant & vehicle	23,571	-
Mobile vet rescue	3,385	-
Other project costs	12,600	-
Travel	7,545	-
Liason Officer Costs	4,792	-
Refurbishment of enclosure	8,800	-
	<u>114,397</u>	<u>116,764</u>

There was no detailed comparative information available in relation to project costs for the year to 5th April 2007.

7. OFFICE SUPPORT & OTHER COSTS

Wages	56,276	29,085
Rent	20,328	20,278
Insurance	3,669	334
Telephone	2,503	3,056
Postage & stationery	2,929	486
Advertising	491	-
Sundries	1,363	-
Licences	1,237	2,066
Bank charges	4,676	4,179
Depreciation-plant & machinery	979	
Depreciation- computer equipment	905	778
(Gains)/losses on foreign exchange	-	(12,250)
	<u>95,356</u>	<u>48,012</u>

This represents 28% of incoming resources.

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the period 6th April 2007 to 31st March 2008

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 6th April 2007	2,936	2,698	5,634
Additions	-	630	630
	<hr/>	<hr/>	<hr/>
At 31st March 2008	2,936	3,328	6,264
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 6th April 2007	246	1,149	1,395
Charge for year	979	905	1,884
	<hr/>	<hr/>	<hr/>
At 31st March 2008	1,225	2,054	3,279
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31st March 2008	1,711	1,274	2,985
	<hr/>	<hr/>	<hr/>
At 5th April 2007	2,690	1,549	4,239
	<hr/>	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2008 £	2007 £
Other debtors	9,884	800
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2008 £	2007 £
Taxation and social security	805	-
Other creditors	1,058	1,988
	<hr/>	<hr/>
	1,863	1,988
	<hr/>	<hr/>

11. MOVEMENT IN FUNDS

	At 6.4.07 £	Net movement in funds £	At 31.3.08 £
Unrestricted funds			
General fund	169,398	84,252	253,650
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	169,398	84,252	253,650
	<hr/>	<hr/>	<hr/>

ORANGUTAN APPEAL UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the period 6th April 2007 to 31st March 2008

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	337,891	(253,639)	84,252
TOTAL FUNDS	<u>337,891</u>	<u>(253,639)</u>	<u>84,252</u>

ORANGUTAN APPEAL UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the period 6th April 2007 to 31st March 2008

	Period 6.4.07 to 31.3.08 £	Year Ended 5.4.07 £
INCOMING RESOURCES		
Voluntary income		
Donations	93,331	36,696
Gift aid	36,719	8,702
Adoptions	167,479	141,783
	<hr/>	<hr/>
	297,529	187,181
Activities for generating funds		
Fundraising events	208	1,422
Calendars	3,405	3,493
DVDs and mats	28,322	12,496
Adventure income	3,500	4,400
	<hr/>	<hr/>
	35,435	21,811
Investment income		
Deposit account interest	4,927	2,782
	<hr/>	<hr/>
Total incoming resources	337,891	211,774
RESOURCES EXPENDED		
Costs of generating voluntary income		
Adoption post & materials	30,590	33,190
Fundraising trading: cost of goods sold and other costs		
Purchases	12,144	8,321
Charitable activities		
Wages	56,276	29,085
Insurance	3,669	334
Telephone	2,503	3,442
Postage and stationery	2,929	100
Advertising	491	-
Sundries	1,363	-
Travel	7,545	3,508
Rent & office expenditure	20,328	20,278
Licences & miscellaneous	1,237	2,066
Gains (losses) on foreign exchange	-	(12,250)
Research grant	43,000	-
COP Grant & vehicle	23,571	-
Mobile vet & rescue	3,385	-
Other project costs	12,600	-
Rurbishment of enclosure	8,800	-
Direct project expenditure	-	113,256
Carried forward	187,697	159,819

This page does not form part of the statutory financial statements

ORANGUTAN APPEAL UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the period 6th April 2007 to 31st March 2008

	Period 6.4.07 to 31.3.08 £	Year Ended 5.4.07 £
Charitable activities		
Brought forward	187,697	159,819
Liaison officer costs	4,792	-
Vet and nurse	10,704	-
	<hr/>	<hr/>
	203,193	159,819
Governance costs		
Accountancy	1,058	-
Training	94	-
	<hr/>	<hr/>
	1,152	-
Support costs		
Finance		
Bank charges	4,676	4,179
Other		
Plant and machinery	979	-
Computer equipment	905	778
	<hr/>	<hr/>
	1,884	778
Total resources expended	253,639	206,287
Net income/(expenditure)	<hr/> <hr/> 84,252	<hr/> <hr/> 5,487

This page does not form part of the statutory financial statements