

Charity Registration No. 1131878

Company Registration No. 06900709 (England and Wales)

**ORANGUTAN LAND TRUST**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

WEDNESDAY



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# ORANGUTAN LAND TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr David Chivers Mr Adam Leather Ms Claire McLardy Dr Simon Lord Mr Neil La Croix Ms Jessica McKelson
<b>Executive Director</b>	Ms Michelle Desilets
<b>Charity number</b>	1131878
<b>Company number</b>	06900709
<b>Registered office</b>	The Gate House Windley Hollow Windley DE56 2LP
<b>Accountants and Independent Examiner</b>	Alliotts 4th Floor Imperial House 15 Kingsway London WC2B 6UN
<b>Bankers</b>	The Co-operative Bank PO Box 250, Delf House Skelmersdale WN8 6WT
<b>Solicitors</b>	Sherrards Solicitors LLP 47 Marylebone Lane London W1U 2NT

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# ORANGUTAN LAND TRUST

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# ORANGUTAN LAND TRUST

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2015*

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The trustees present their report and accounts for the year ended 31 March 2015.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the the trust's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

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

Orangutan Land Trust was incorporated in England and Wales on 11 May 2009 as a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was granted charitable status on 28 September 2009 (Charity Number 1131878).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Dr David Chivers

Mr Adam Leather

Ms Claire McLardy

Dr Simon Lord

Mr Neil La Croix

(Appointed 28 September 2014)

Ms Jessica McKelson

The Board may appoint any person who is able and willing to act as a new or additional trustee and each trustee shall, upon appointment as a trustee, consent to become a Member of the Charity and sign and have their name entered in the Register of Members.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity has an Executive Director who manages the day to day running of the charitable company and who has overall responsibility for the various projects. The Trustees have met regularly throughout the year to discuss the charity's business affairs.

The trustees are not aware of any related parties connected to the charity.

#### **Objectives and activities**

The objects of the Charity (the "Objects") are to protect and promote the conservation of the natural habitat suitable for the survival and growth of the world orangutan population ("Habitat") through:-

- (1) Support for the purchase, leasing, conservation and cultivation of land appropriate for use by orangutans as their Habitat;
  - (2) Finding, surveying and securing river islands for the penultimate step in the rehabilitation process of orangutans, and taking measures to protect those sites indefinitely;
  - (3) Working with palm oil companies to set aside more than the required conservation areas and to develop buffer zones and wildlife corridors to protect such Habitat;
  - (4) Supporting the creation of forest rangers and anti-logging programmes in such Habitat;
  - (5) Supporting sustainable harvesting of forests (timber and non-timber forest products) in such Habitat in cooperation with local communities;
  - (6) Supporting and encouraging forest based carbon reduction projects in order to protect such Habitat;
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# ORANGUTAN LAND TRUST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2015

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#### **Objectives and activities (cont'd.)**

- (7) Supporting the development and maintenance of fire fighting capabilities to protect such Habitat;
- (8) Promoting reforestation and regeneration activities in such Habitat;
- (9) Finding, surveying and securing permanent release sites for both wild and rehabilitated orangutans, including taking measures to protect those sites indefinitely;
- (10) Finding, surveying and securing river islands to serve as permanent sanctuary for rescued and rehabilitated orangutans not suitable for total release into the wild, such as those with chronic disease or disabilities, and taking measures to protect those sites indefinitely;
- (11) Finding, surveying and securing new forest sites for use by orangutans undergoing rehabilitation and providing infrastructure for such sites, such as security posts, feeding platforms and fencing;
- (12) Education, outreach and empowerment in communities living in orangutan Habitat areas to encourage alternatives to the conversion of forest to palm oil and similar cash crops;
- (13) Lobbying local and national authorities to protect orangutan Habitat;
- (14) Co-operating with and support other organisations, whether situated in the United Kingdom or elsewhere, established to promote, conserve and cultivate the natural Habitat of orangutans; and
- (15) To do such other things to advance the protection and conservation of such orangutan Habitat as the Trustees may from time to time determine.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

#### **Achievements and performance**

The charity provided funds to support the community conservation programme of Integrated Conservation in Indonesia.

The charity supported forest surveys to identify suitable release site for rescued orangutans, undertaken by Borneo Orangutan Survival Foundation.

The charity supplied and delivered critical medical items and other items for the BOS Nyaru Menteng Project, BOS Samboja Lestari Project, Sumatran Orangutan Conservation Project, Centre for Orangutan Protection and International Animal Rescue Ketapang.

The charity formed a consortium with The Orangutan Project and Orangutan Republik to develop World Orangutan Events, which include International Orangutan Day and Orangutan Caring Week, each held annually with participation of dozens of like-minded charities around the world.

The charity continued to partner with Sumatran Orangutan Conservation Project, The Orangutan Project and Orangutan Outreach to raise support for the Earth 4 Orangutans Project in Sumatra.

The charity continued to partner with The Orangutan Project and Orangutan Republik to coordinate fundraising for specific activities in the future, such as education, land acquisition and support for rescue centres.

The charity maintained a website to and continued to develop a social networking presence to educate the public about issues facing orangutans and their forest habitat and to raise funds specifically for various projects. Using sites such as Twitter, Facebook and LinkedIn, this information is disseminated directly to an estimated 95,000 people worldwide on a daily basis.

# ORANGUTAN LAND TRUST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2015

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#### **Achievements and performance (cont'd.)**

The charity provided expert consultation to World Association of Zoos and Aquariums (WAZA), European Association of Zoos and Aquaria (EAZA), the British and Irish Association of Zoos and Aquariums (BIAZA), the Association of Zoos and Aquariums and the Orangutan Species Survival Plan to assist them in forming policies on Sustainable Palm Oil and strategies for engaging zoo visitors as well as the private sector in the promotion of deforestation-free, sustainable palm oil.

The charity provided expert consultation to the Roundtable for Sustainable Palm Oil (RSPO). The charity formed an integral part of the Principles and Criteria Review Taskforce and in so doing, improved the clarity and rigour of the Standard for Sustainable Palm Oil. Additionally, the charity submitted new a new Indicator in the Standard which describes a "No Kill; Zero Tolerance" requirement pertaining to all rare, threatened and endangered species, including the orangutan. The Charity also joined the Complaints Panel of the RSPO and effectively deliberated on grievance cases resulting in actions taken against companies and to rectify situations. The Charity additionally participated in the Dispute Settlement Facility Advisory Panel of the RSPO, which deals with the mediation of conflicts between companies and local communities. The Charity presented and sat on panels at RSPO and European RSPO events. The Charity provided consultation to improve communication of the RSPO.

The Charity became a member of the Palm Oil Innovation Group, providing consultation and support for responsible, conflict-free palm oil and innovation, and sits on the communications team of this group.

The charity provided expert consultation to other organisations to lodge complaints against specific palm oil companies.

The charity provided expert consultation for a number of palm oil producers and buyers looking to improve their sustainability. The charity worked to develop new strategic partnerships with progressive companies, with the goal of working together to ensure sustainability in the industries which traditionally threaten orangutan survival, e.g. palm oil.

The charity presented at numerous conferences and forums around the world. The charity organised a number of public presentations at schools, zoos, and other establishments to raise awareness and funds.

The charity participated in multiple media stories to educate the public about the issues facing orangutans and the goals of the charity, including radio, tv and print.

The charity provided expert consultation to various film crews from around the world to help form the stories to be told via documentaries on orangutans, forests, palm oil and sustainability.

The charity campaigned through media, social networking and face to face with stakeholders for the development of sustainable palm oil.

#### **Risks**

The trustees have assessed the major risks to which the trust is exposed and, where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The trustees are satisfied that there are adequate systems in place to mitigate exposure to the major risks identified.

#### **Financial review**

This year charitable donations amounting to £360,344 (2014: - £67,906) were received as shown on the Statement of Financial Activities. The majority of funds comes from members of the public and from a contribution towards the charity's salary and travel costs. Efforts to gain funding from grant-giving institutions and the private sector are in development. Charitable expenditure amounted to £361,861 (2014 - £64,830). Reserves of £36,801 (2014 - £40,077) (of which £nil is restricted - (2014: - £36,000)) will be carried over for application to projects as they develop and require funding.

# ORANGUTAN LAND TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2015**

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It is the policy of the trustees that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure where they have not already been funded by external contributions. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. Financial management of the charity is controlled by the Chief Executive who liaises with the Chair and other Trustees in this regard.

### **Public Benefit**

The Trustees confirm that they have referred to Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objects and in planning future activities for the year.

### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Orangutan Land Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, 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 estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the the trust will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the the trust and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the the trust 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 the trust's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of trustees

  
Dr David Chivers  
Trustee

Dated: .....

18/12/2015

# ORANGUTAN LAND TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ORANGUTAN LAND TRUST

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I report on the accounts of the the trust for the year ended 31 March 2015, which are set out on pages 6 to 10.

#### Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Orangutan Land Trust for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011, the 2011 Act, and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of the Institute of Chartered Accountants England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### Basis of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005);

have not been met; or

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



Ian Davies F.C.A

Alliotts, Chartered Accountants  
4th Floor  
Imperial House  
15 Kingsway  
London  
WC2B 6UN

Dated: .....18/12/15



# ORANGUTAN LAND TRUST

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2015

	Notes	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
<b><u>Incoming resources from generated funds</u></b>					
Donations and legacies	2	330,344	30,000	360,344	67,906
Investment income	3	250	-	250	34
<b>Total incoming resources</b>		<b>330,594</b>	<b>30,000</b>	<b>360,594</b>	<b>67,940</b>
<b><u>Resources expended</u></b>					
<b>Charitable activities</b>					
Core activities	4	295,861	66,000	361,861	64,830
Governance costs	4	2,009	-	2,009	1,803
<b>Total resources expended</b>		<b>297,870</b>	<b>66,000</b>	<b>363,870</b>	<b>66,633</b>
<b>Net movement in funds</b>		<b>32,724</b>	<b>(36,000)</b>	<b>(3,276)</b>	<b>1,307</b>
Fund balances at 1 April 2014		4,077	36,000	40,077	38,770
<b>Fund balances at 31 March 2015</b>	<b>10</b>	<b>36,801</b>	<b>-</b>	<b>36,801</b>	<b>40,077</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

# ORANGUTAN LAND TRUST

## BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
<b>Current assets</b>					
Debtors	6	882		36,882	
Cash at bank and in hand		41,056		9,305	
		<u>41,938</u>		<u>46,187</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(5,137)</u>		<u>(6,110)</u>	
<b>Total assets less current liabilities</b>		<u>36,801</u>		<u>40,077</u>	
<b>Income funds</b>					
Restricted funds	9	-		36,000	
Unrestricted funds		<u>36,801</u>		<u>4,077</u>	
		<u>36,801</u>		<u>40,077</u>	

For the financial year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the Board on 17/12/2015

  
Dr David Chivers  
Trustee

Company Registration No. 06900709

# ORANGUTAN LAND TRUST

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2015

#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005, the Financial Reporting Standard for Smaller Entities (FRSSE) (effective April 2008), the Charities Act 2011 and the Companies Act 2006.

The Directors have adopted a format for the Statement of Financial Activities which is considered more suitable to the nature of the company's operations than the format laid down in the Companies Act 2006.

##### 1.2 Funds structure

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors.

Unrestricted funds comprise those funds the trustees are free to use for any purpose in furtherance of the charity's charitable objects. In some cases, donors fund the charity by reimbursement of certain costs, mostly travel and salary costs, which in certain cases are received subsequent to the charity expending the amount. In these cases the expense is charged to the unrestricted fund and the corresponding income received is shown as a transfer between unrestricted and restricted funds in the Statement of Financial Activities.

##### 1.3 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources once the charity has entitlement to the resources, it is certain that the resources will be received and that the monetary value of the incoming resources can be measured with sufficient reliability.

##### 1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to each particular category. Included within costs of charitable activities are, where incurred, support costs which relate directly to the activity of the charity. Where costs cannot be directly attributed to particular headings they are allocated to activities on a basis consistent with the use of those resources. Irrecoverable VAT is included in the category of expense to which it relates.

Direct charitable expenditure represents costs incurred in meeting the objects of the charity. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

2	Donations and legacies	Unrestricted	Restricted	2015	2014
		funds	funds		
		£	£	£	£
	Donations and gifts	330,344	30,000	360,344	67,906
3	Investment income			2015	2014
				£	£
	Interest receivable			250	34

# ORANGUTAN LAND TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

4	Total resources expended	2015 £	2014 £
	<b>Charitable activities</b>		
	<u>Core activities</u>		
	Activities undertaken directly	361,861	64,830
	Governance costs	2,009	1,803
		<u>363,870</u>	<u>66,633</u>
	Governance costs include Independent examiner's fee of	1,200	1,122

## 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. One trustee was reimbursed travel expenses of £Nil (2014: £125).

6	Debtors	2015 £	2014 £
	Other debtors	882	36,882

7	Creditors: amounts falling due within one year	2015 £	2014 £
	Taxes and social security costs	1,207	2,518
	Other creditors	2,207	2,155
	Accruals	1,723	1,437
		<u>5,137</u>	<u>6,110</u>

## 8 Share capital

The company has no Share Capital, but is limited by guarantee of the members. Membership of the company is obtained through application to the Trustees. In the event of a winding up, the liability of each member is limited to £1.

# ORANGUTAN LAND TRUST

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2015

#### 9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2014	Movement in funds		Balance at 31 March 2015
	£	Incoming resources	Resources expended	£
Travel and salary costs	36,000	30,000	(66,000)	-
	<u>36,000</u>	<u>30,000</u>	<u>(66,000)</u>	<u>-</u>

#### 10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2015 are represented by:			
Current assets	41,938	-	41,938
Creditors: amounts falling due within one year	(5,137)	-	(5,137)
	<u>36,801</u>	<u>-</u>	<u>36,801</u>

#### 11 Commitments under operating leases

There were no financial commitments as at 31st March 2015.