Charity no. 1158711

Sumatran Orangutan Society

Report and Audited Financial Statements

31 March 2026

Sumatran Orangutan Society

Reference and administrative details

For the year ended 31 March 2026

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:

Lauren Curtis	Chair
Reuben Blackie	appointed 3 November 2025
Simon Constantine	
Hana Fairuzamira	
Stephen Griffin	
Dr Iding Haidir	resigned 4 June 2026
Marjolein van den Hoven	
Janet Howard	resigned 28 February 2026
Sonia Maycock	appointed 30 January 2026
Moray McLeish	resigned 27 October 2025
Gary Mitchell	resigned 28 November 2025
Sophie Persey	appointed 3 November 2025
Jacqueline Richardson	

Executive 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	
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 2nd Floor - South One Castle Park Tower Hill Bristol BS2 0JA	

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

Mission and Vision

At the Sumatran Orangutan Society (SOS), our mission is to protect orangutans, their forests, and their future. Working alongside frontline partners and forest-edge communities, we are striving for a future in which wild orangutans thrive in resilient, interconnected forest landscapes.

With only around 14,000 Sumatran orangutans and fewer than 800 Tapanuli orangutans remaining in the wild, our conservation programmes and partnerships are vital. These Critically Endangered great apes face escalating threats from habitat loss and fragmentation driven by agriculture, infrastructure development and competing land claims. Lasting solutions demand innovative, locally-grounded approaches - with the meaningful participation of the communities living alongside these forests.



Strategic Approach: The Conservation Greenprint

SOS acts as an enabler, connector and catalyst for conservation action. We provide financial support, technical expertise and strategic guidance to locally-led organisations working across some of Sumatra's most vulnerable rainforest landscapes.

Our approach recognises that lasting conservation outcomes are most likely to be achieved when solutions are designed and led by those closest to the challenges. By supporting the growth of locally led leadership and technical expertise of frontline Indonesian organisations, we help create the conditions for durable, community-centred conservation of rainforest landscapes beyond and between protected areas.

Our Conservation Greenprint is rooted in deep community engagement, landscape connectivity, and science-driven conservation programmes. It operates through four strategic approaches designed to address the complex threats facing Sumatra's orangutans:

- **Root Causes:** Tackling the underlying drivers of habitat loss and vulnerability through geographic, social, and ecological data analysis, real-time satellite monitoring, and participatory insights;
- **Seeds of Sustainable Development:** Supporting people and forests to thrive together by aligning community prosperity with long-term biodiversity protection;
- **Space to Flourish:** Restoring, expanding, and connecting viable habitats, including through the protection of wildlife corridors and creation of canopy bridges, so orangutans and other wildlife can move freely and flourish; and
- **Evolving Conservation:** Acting as enablers and connectors, we strengthen local leadership and equip frontline partners and conservation allies with the skills, tools, and technical expertise they need to deliver game-changing conservation.

Goals to 2030

To secure a thriving future for orangutans and their forests, we aim to:

- **PROTECT:** Support 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.





Through the year, these strategic goals were translated into practical, on-the-ground action through:

- Securing community forest management rights and supporting sustainable forest governance;
- Strengthening conservation, development and land-use planning to value and prioritise the protection of intact forests;
- Safeguarding and restoring ecological corridors;
- Enabling community-led habitat restoration;
- Engaging government, communities, and private sector stakeholders to adopt unified conservation strategies; and
- Monitoring biodiversity and forest recovery to track impact and guide adaptive management.

Together, these efforts contribute to thriving, connected landscapes and a flourishing future for people and nature alike.



Priority Landscapes

North Sumatra's rainforests are globally important. They are rich in biodiversity, critical to climate stability, and interwoven with local cultures and livelihoods. As well as being home to critically endangered Sumatran and Tapanuli orangutans, these landscapes also support other threatened species - including Sumatran tigers, sun bears, clouded leopards, golden cats, agile gibbons, siamangs, and helmeted and rhinoceros hornbills - making their protection a high priority for global biodiversity.

SOS uses a data-driven, evidence-based approach to target areas where our interventions will have the greatest long-term impact. We blend an "eyes in the sky, boots on the ground" methodology, by combining aerial forest monitoring with community patrol teams, field ground-truthing, and the participatory mapping of customary land. This in-depth landscape analysis allows us to predict areas at immediate risk of forest loss and pinpoint the exact areas needing urgent intervention. Every programme is co-designed with our trusted frontline partners. SOS helps build their long-term capacity while responding to urgent threats and emerging opportunities.

SOS concentrates our funding and strategic support across three primary landscapes where our programmes will have the greatest impact for wild orangutans:

- **West Toba:** Comprising approximately 120,000 hectares of forest, this landscape is home to over 700 Sumatran orangutans and represents a critical opportunity to establish and maintain habitat corridors;
- **Batang Toru:** The remaining habitat of the Tapanuli orangutan - the rarest great ape on Earth, with fewer than 800 individuals remaining in the wild; and
- **Tenggulun (Gunung Leuser National Park):** This is an area degraded by illegal oil palm plantations, now being rewilded to restore landscape connectivity for wildlife.

Committed to Communities

Since 2001, we have supported our frontline partners to protect, connect, and rewild vital rainforest ecosystems. Our approach to safeguarding wild orangutans and their habitats is authentically community-centered. Our conservation partners are committed to building deep and meaningful relationships with the people living alongside orangutans, and work in partnership to design and deliver programmes which enable both to thrive. By focusing on trust and collaboration with local communities, our partners ensure that conservation is never imposed, but wholeheartedly embraced. We believe this community-centered approach is the pathway to sustainable change. It acts as a bridge between conservation goals and the people who call these biodiverse landscapes home, and ultimately achieving resilient solutions which disrupt the drivers of biodiversity decline.

Grant-making Policy

The trustees award discretionary grants to partners in Sumatra to deliver projects that further the charity's objectives to protect orangutans, their forests and their future. Grant-making is a key part of our charitable activities, enabling us to support local partners.

ACHIEVEMENTS AND PERFORMANCE

Throughout 2025-26, SOS has advanced our mission by deepening our impact within key rainforest landscapes, and enabling conservation action alongside the people who call these vibrant forests home. The following sections outline our progress through each of the four strategic pillars.

1. Root Causes

Tackling the underlying drivers of habitat loss and vulnerability through data, research, real-time spatial monitoring, and participatory insights.

In 2025-26, SOS and our frontline partners continued to strengthen the evidence base underpinning our conservation strategy. Understanding where, why and how forest loss occurs is essential if interventions are to address not only the symptoms of biodiversity decline, but also its underlying causes.

By combining satellite monitoring, aerial surveys, biodiversity assessments and participatory community research, we are building an increasingly sophisticated understanding of the ecological and social dynamics shaping orangutan landscapes. These insights allow us to target resources more effectively, identify emerging threats earlier, and develop locally appropriate solutions that address the drivers of habitat loss before irreversible damage occurs.

Our frontline partner organisation, TaHuKah, blends real-time satellite data with aerial drone imagery, community patrols, and ground-truthing, to build a detailed picture of Sumatra's shifting landscape. TaHuKah continues to share biweekly forest loss alerts with the Government's Forest Management Unit, enabling a rapid and coordinated response to emerging threats.

This rigorous, evidence-based approach allows us to pinpoint the exact areas at risk of encroachment, and understand the socio-economic drivers behind land conversion. TaHuKah routinely monitors wild orangutan populations within two conservation corridors in West Toba, conducting surveys across 6,677 hectares this year, establishing a robust baseline against which future population trends can be measured and ensuring that conservation interventions are directed to the areas of greatest need.

Our support for biodiversity monitoring extends across a network of terrestrial and arboreal camera traps, complemented by community patrols and field surveys. During the year, these monitoring efforts recorded a rich diversity of wildlife, including Sumatran tigers, Rhinoceros hornbills, sun bears and Lar gibbons.

Particularly significant was the documentation of Lar gibbons within the West Toba landscape. Previously thought to be largely restricted to the Leuser Ecosystem, their presence highlights the wider biodiversity importance of these forests and reinforces the need to maintain habitat connectivity across the region.

Monitoring teams also recorded a female orangutan with twins within one of the forest corridors. Twin births are exceptionally rare among orangutans, making this an encouraging indicator of the ecological health and conservation value of the landscape.

Our programme continues to prioritise mapping and mediating contested land claims, particularly where disputes are fuelling land conversion and illegal deforestation. In key wildlife corridors, overlapping claims between tenure claimants are being addressed through participatory mapping and stakeholder dialogue, with the aim of de-escalating conflict and building a platform for forest protection agreements.

2. Seeds of Sustainable Development
Supporting people and forests to thrive together by aligning community prosperity, secure land tenure, and sustainable livelihoods with biodiversity protection.

At SOS, we recognise that the long-term future of orangutans and forests is inseparable from the wellbeing of the people who live alongside them. Conservation outcomes are most durable when local communities have secure rights to manage their forests and access to sustainable livelihood opportunities that reduce pressure on natural ecosystems.

Our Seeds of Sustainable Development approach therefore focuses on strengthening community stewardship of forests, supporting sustainable income generation, and creating pathways through which conservation and prosperity can advance together.

In 2025-26, ethnographic fieldwork and participatory research continued among key communities in North Sumatra. This work provided a deeper understanding of land use conversion, clan dynamics, agricultural practices, and decision-making structures within orangutan landscapes.

Using these insights, TaHuKah identified and supported key villages to recognise, map out and document their customary land boundaries. This lays the foundations for exploring legal forest management through Indonesia’s Social Forestry scheme.

One such community is the Solin Tumba clan, whose customary land overlaps with the Lae Ordi corridor – an important area for landscape connectivity. TaHuKah has hosted two community outreach sessions with the members of the clan to open discussion about the Social Forestry scheme, which resulted in the formation of a cooperative. These initial meetings are an important step towards legal, sustainable and community-based forest management.

Additionally, SOS and TaHuKah supported the development of an agroforestry nursery within Sibagindar Village. The Sibagindar community had previously established a community forest covering 600 hectares, following a successful Social Forestry application.

Now, the agroforestry nursery has produced 1,620 seedlings, planted across 22 hectares. This programme aims to establish diverse, forest-friendly farming systems that generate sustainable income without clearing native forest, and Sibagindar have diversified crop production with species like coffee, durian, and mangosteen.

The community is exploring other sustainable income sources such as rattan, sugar palm, and forest honey. Recently, community members received training on forest honey production and TaHuKah have installed ten stingless beehive boxes.

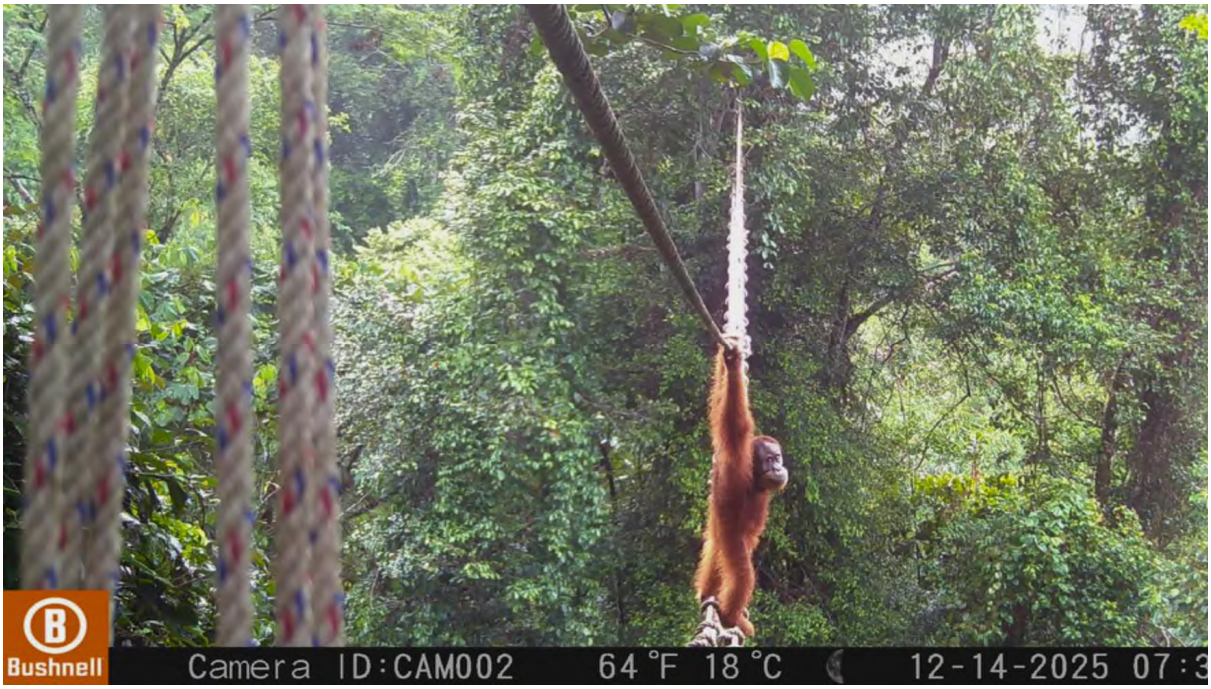
Our commitment to community-centred conservation extends to the rewilding programme in Tenggulun. PETAI delivered training to local communities in nursery management, organic fertiliser production, wild seedling selection, and polybag planting techniques. These community-led activities will ensure the long-term success of the restoration project.



3. Space to Flourish

Restoring, expanding, and connecting viable habitats so orangutans and other threatened wildlife can move freely through the landscape.

A defining moment of the year came when a critically endangered Sumatran orangutan was recorded using one of the canopy bridges installed by our partner TaHuKah to cross a busy public road in West Toba. This represented the first documented use of a canopy bridge by a wild Sumatran orangutan.



Habitat fragmentation is one of the greatest long-term threats facing orangutan populations. Roads and other infrastructure can isolate groups, restrict access to food sources, and reduce genetic exchange between populations. The successful use of the bridge provides compelling evidence that carefully designed connectivity interventions can help wildlife navigate increasingly fragmented landscapes.

The achievement attracted international media attention and demonstrated the potential for canopy bridges to provide a scalable and cost-effective solution to one of conservation's most pressing challenges.

In addition to the Sumatran orangutan, camera traps captured 273 wildlife crossings on the canopy bridges, including agile gibbons, pig-tailed macaques, slow loris, and giant black squirrels - proving that fragmented landscapes can be reconnected.

Additionally, in 2025-26, TaHuKah deployed local community teams to monitor forest boundaries, deter illegal logging and poaching, and maintain a constant presence within key orangutan forests. TaHuKah conducted joint patrols with the Sidikalang Forest Management Unit, which documented and mitigated conservation threats such as attempted illegal land clearing and wildlife snares.

Habitat restoration also expanded this year. In West Toba, over 10,880 seedlings were planted across degraded areas. In Tenggulun, our conservation partners, PETAI, have made significant strides in restoring a heavily degraded buffer zone within Gunung Leuser National Park, which had been historically cleared for illegal oil palm plantations. PETAI have engaged local communities in active ecosystem recovery by nursing native tree species and replanting degraded areas. Together, the team have established the essential infrastructure, staff, and ethnographic research needed for rewilding success, and have produced 50,000 seedlings.



4. Evolving Conservation

Acting as enablers and connectors to catalyse, support, and equip frontline partners and conservation allies with tools, funding, and technical expertise.

A central component of SOS's Conservation Greenprint is the belief that conservation outcomes are strongest and most sustainable when leadership is rooted within the landscapes where change is needed. Our Evolving Conservation pillar therefore focuses on supporting the deepening of technical expertise and organisational systems within locally-led conservation organisations.

Rather than delivering programmes directly, SOS works to equip our partners with the tools, expertise and organisational capacity needed to lead increasingly ambitious conservation initiatives, influence policy, and secure long-term support for their work.

In 2025-26, we focused on scaling the operational capacity, technical skillsets and institutional strength of our delivery partner, TaHuKah.

TaHuKah took part in an intensive canopy training programme delivered by expert instructors, Sawpod. The training focused on safe climbing techniques, effective use of climbing equipment, and practical skills for working high above the ground. These skills are essential for installing and maintaining canopy bridges that reconnect isolated orangutan populations - skills that TaHuKah are already putting into practice in the field.

The TaHuKah team also underwent training on orangutan population survey methods, which focused on designing survey transects within challenging rainforest landscapes.

A particularly significant milestone during the year was the signing of a Memorandum of Understanding between TaHuKah and the Governor of North Sumatra. The agreement formally recognises the value of community-centred forest protection and establishes a framework for collaboration between TaHuKah and provincial government institutions.

This partnership creates new opportunities to embed conservation priorities within regional planning processes, strengthen coordination across Forest Management Units, and support the long-term protection of critical orangutan habitat at landscape scale.

TaHuKah’s dedication was celebrated when they received an award from the Governor for their outstanding achievements in sustainable development - a well-deserved recognition of their impact on both people and nature.

CONCLUSION

Throughout the year, SOS continued to channel financial, technical and strategic support to protect orangutans and the forests they depend upon, working at the critical intersection of conservation, community development and climate resilience.

This year demonstrated the value of our long-term commitment to community-centred conservation. Through close collaboration with our frontline partners and forest-edge communities, we strengthened the protection of vital orangutan habitat, advanced community forest stewardship, expanded rewilding efforts, and delivered internationally recognised impact when it comes to reconnecting fragmented landscapes.

One of the most significant milestones of the year came when a young male Sumatran orangutan was recorded using a canopy bridge installed by our partner TaHuKah. This world-first achievement provided tangible evidence that practical interventions can help overcome habitat fragmentation and reconnect isolated wildlife populations. Combined with continued progress in community forestry, biodiversity monitoring, and habitat restoration, it demonstrates that our Conservation Greenprint is translating ambitious goals into measurable conservation outcomes.

Throughout the year, our programmes remained firmly grounded in local leadership. By investing in the capacity, skills and institutional strength of Indonesian conservation organisations, we continue to support a future in which conservation solutions are increasingly designed, led and sustained by the communities and organisations closest to the challenges and opportunities facing Sumatra's forests.

We remain deeply grateful to the individuals, charitable trusts, institutional funders, corporate partners and monthly supporters whose generosity makes this work possible. Flexible, trust-based funding remains particularly important in enabling responsive action in rapidly changing landscapes and ensuring that local conservation leaders have the resources they need to succeed.

As we look ahead, the challenges facing orangutans and their forests remain significant. Yet we remain optimistic. Guided by our Conservation Greenprint and strengthened by the dedication of our partners and supporters, we continue to work towards a future in which wild orangutans thrive in resilient, interconnected forest landscapes, and where people and nature flourish together.

FUNDRAISING PRACTICES

The charity is registered with and adheres to the standards and recommendations set by The Fundraising Regulator. It does not engage professional fundraisers but does have relationships with certain corporate partners for which the standards set by The Fundraising Regulator with respect to commercial participators are adhered to. The charity has had no failures to comply with fundraising regulations and no fundraising complaints were received during the year. The trustees oversee all fundraising activities and are satisfied that appropriate measures are in place to protect the public, including vulnerable people, from unreasonable intrusion, persistent approaches, or undue pressure.

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.

Special thanks to Lush, a long-standing partner, and to Edrington Giving More, now in the sixth year of our partnership. The Reed Foundation, via the Big Give, has been a key source of valuable support for over ten years. This year our Christmas Challenge appeal was the most successful ever, raising over £100,000, and we were delighted to participate in the Green Match Fund appeal, raising over £20,000 - thank you to 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.

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

Albarine, Andy King, Bacon Foundation, Berni Charitable Trust, Bidu Bidu Books, BookWhen, Brian Blessed, Chococo, Dierenpark Amersfoort Wildlife Fund, Discover Sumatra, Dominic Monaghan, Edrington Giving More, ERM Foundation, Ernest Kleinwort Charitable Trust, Ernest Zacharevic, European Outdoor Conservation Association (EOCA), Faith in Nature, Global Giving, Harvey Family Foundation, Infinity Foods, Jean Sainsbury Animal Welfare Trust, Komodo, Lush, Ma’at Environment Fund, Marjorie Coote Animal Charity Trust, Montzi, National Philanthropic Trust, Paul Nicholls, Richard Barker, Rhododendron Trust, Sawpod, Sear Foundation, Size of Wales, Sprout Consulting, Suzi Eszterhas, The Big Give, The Cumber Family Trust, The Paul Jennings and Jeanette Dunn Charitable Foundation, The Reed Foundation, The Robertson Trust, The Wildlife Collective, Toby and Regina Wyles Charitable Trust, Whole Earth, Zac Mills.

Income was £1,425,640, representing 35% growth (2024-25: £1,057,822). We were delighted to invest £847,665 this year in impactful programmes and partnerships that are working towards the goals of our Conservation Greenprint (£237,378 or 39% increase on the previous year). Fundraising expenditure increased by 7% this year to £191,915 (2024-25: £180,197), in line with our previous planned investment in fundraising capacity. For every £1 we spent on generating funds this year, £7.43 in income was raised, representing an excellent return on investment. We believe the charity is well-placed to maintain this level of activity and to potentially grow over the coming years to meet our ambitious plans.

Financial Position

Regular detailed reviews of the unrestricted and restricted cash available are undertaken to ensure the charity has sufficient funds to meet its liabilities as they fall due. The charity's trustees have reviewed the plans and budgets for the year ahead and 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 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.

The charity's total reserves stand at £642,263 and our unrestricted funds stand at £591,296. Of the unrestricted funds, £170,000 has been set aside at the trustees' discretion as designated funds leaving £421,296 as free reserves.

The trustees have set a range for the free reserves target for the year ahead of £330,000 to £420,000, dependent on the risks facing the organisation at any given time. Our reserves policy is set to ensure that we have unrestricted reserves at the end of the year to prevent operational disruptions, while at the same time ensuring that we do not hold funds unnecessarily. The trustees have deemed that we need reserves for the following purposes:

- to protect against unpredicted loss of income streams;
- to provide cashflow flexibility and allow projects to proceed pending receipt of other funding; and
- to provide resources in case of any unexpected expenditure.

The level of unrestricted reserves is calculated using a risk-based approach, assessing the likelihood and reliability of income streams for the forthcoming year, and adjusting the reserve levels accordingly. Our free reserves balance at the year end is higher than anticipated due to the recognition of a significant legacy for which the criteria for income recognition were met at the end of the financial year.

Designated funds represent funds that the trustees have set aside to support future delivery of the charity's Conservation Greenprint strategy, including the protection, restoration and connectivity of orangutan habitat. This designation reflects the trustees' intention to ensure that resources are available to ensure continuity of programme delivery where external funding may not align exactly with programme needs. It is anticipated that the majority of these funds will be utilised within 12 months of the balance sheet date.

Designated funds are reviewed periodically by the trustees as part of the charity's reserves management and financial governance processes.

Principal risks and uncertainties

The trustees regularly review the key risks facing the charity and remain mindful of factors such as economic volatility, currency fluctuations, operational dependencies on local partners, and environmental uncertainties that may affect future financial performance. Strategies are in place to manage these, including diversifying income sources, maintaining adequate reserves, supporting partner capacity, and monitoring regulatory requirements in both the UK and Indonesia.

FUTURE PLANS

As we look to the year ahead, our work will be defined by connection; both in keeping forest landscapes connected so wildlife can thrive, and connecting deeply with forest-edge communities whose knowledge and livelihoods are essential for conservation. These connections are what transform our conservation hope and optimism into lasting change.

We will continue to deepen our support for community-centred conservation across North Sumatra. Building on progress in West Toba, we will work alongside our partners and local communities to strengthen community stewardship of forests, and support sustainable livelihood opportunities that reduce pressure on critical habitats.

Protecting and reconnecting fragmented orangutan landscapes will remain a key priority. We will continue to monitor and expand impactful connectivity solutions, including canopy bridges and forest corridors, while supporting community patrols and biodiversity monitoring programmes that safeguard important wildlife populations.

Our rewilding efforts will continue to expand, particularly within the Tenggulun landscape, where locally-led restoration activities are helping transform degraded land into functioning forest ecosystems. Through habitat restoration, native tree propagation, and regenerative land-use approaches, we aim to create more space for wildlife to flourish while supporting local communities to benefit from healthy forest landscapes.

We will also continue investing in the strength and resilience of our frontline partners. By building technical expertise, strengthening organisational systems, and supporting local leadership, we aim to ensure that conservation solutions are increasingly designed, led, and sustained by Indonesian organisations and communities.

At the same time, SOS will continue to explore innovative approaches to conservation finance, partnership development, and supporter engagement, helping to secure the long-term resources needed to deliver our ambitious goals to 2030.

The pressures on Sumatra’s rainforests have not disappeared; climate change, land conversion, and economic uncertainty continue to test even the most resilient landscapes. Our mission requires enduring commitment, innovation, and long-term investment.

While the challenges facing Sumatra's forests remain significant, we remain optimistic. Guided by evidence, grounded in partnership, and inspired by the resilience of the communities and ecosystems we support, we will continue working towards a future where orangutans, forests and people flourish together.

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 was 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 CEO. 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.

The remuneration of key management personnel is set by the trustees with reference to pay levels in similar organisations and the skills and responsibilities required for each role.

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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the 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.

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

Approved by the trustees on 4 September 2026 and signed on their behalf by



Lauren Curtis, Chair of Trustees

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

Opinion

We have audited the financial statements of Sumatran Orangutan Society (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

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

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 4 September 2026

GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
2nd Floor - South
One Castle Park
Tower Hill
Bristol
BS2 0JA

Godfrey Wilson Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Sumatran Orangutan Society

Statement of financial activities

For the year ended 31 March 2026

	Note	Restricted £	Unrestricted £	**2026 Total £**	2025 Total £
Income from:					
Donations and legacies	3	277,412	354,353	**631,765**	749,836
Charitable activities	4	-	780,010	**780,010**	290,344
Other trading activities	5	-	12,361	**12,361**	15,687
Investments		-	1,504	**1,504**	1,955
Total income		277,412	1,148,228	**1,425,640**	1,057,822
Expenditure on:					
Raising funds		-	191,915	**191,915**	180,197
Charitable activities:					
Projects and grants		278,352	569,313	**847,665**	610,287
Advocacy and communications		240	128,183	**128,423**	150,399
Total expenditure	7	278,592	889,411	**1,168,003**	940,883
Net income / (expenditure) and net movement in funds	8	(1,180)	258,817	**257,637**	116,939
Reconciliation of funds:					
Total funds brought forward		52,147	332,479	**384,626**	267,687
Total funds carried forward		50,967	591,296	**642,263**	384,626

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

Sumatran Orangutan Society

Balance sheet

As at 31 March 2026

	Note	£	**2026** **£**	2025 £
Current assets				
Debtors	11	**255,805**		258,546
Cash at bank and in hand		**506,813**		318,969
		762,618		577,515
Liabilities				
Creditors: amounts falling due within 1 year	12	**(120,355)**		(192,889)
Net current assets			**642,263**	384,626
Net assets	15		**642,263**	384,626
Funds	16			
Restricted funds			**50,967**	52,147
Unrestricted funds:				
Designated funds			**170,000**	-
General funds			**421,296**	332,479
Total charity funds			**642,263**	384,626

Approved by the trustees on 4 September 2026 and signed on their behalf by



Lauren Curtis, Chair of Trustees

Sumatran Orangutan Society

Statement of cash flows

For the year ended 31 March 2026

	2026	2025
	£	£
Net movement in funds	**257,637**	116,939
Adjustments for:		
Interest from investments	**(1,504)**	(1,955)
Decrease / (increase) in debtors	**2,741**	(149,305)
(Decrease) / increase in creditors	**(72,534)**	97,260
Net cash provided by operating activities	**186,340**	62,939
Cash flows from investing activities:		
Interest from investments	**1,504**	1,955
Net cash provided by investing activities	**1,504**	1,955
Increase in cash and cash equivalents in the year	**187,844**	64,894
Cash and cash equivalents at the beginning of the year	**318,969**	254,075
Cash and cash equivalents at the end of the year	**506,813**	318,969

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

1. Accounting policies

a) General information and basis of preparation

Sumatran Orangutan Society is a Charitable Incorporated Organisation registered in England and Wales. The registered office address is 6 Lombard Street, Abingdon, Oxfordshire, OX14 5BJ.

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. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1. Accounting policies (continued)

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.

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.

Our policy is to allocate these costs evenly between cost of raising funds, expenditure on charitable activities (projects and grants) and expenditure on charitable activities (advocacy and communications).

1. Accounting policies (continued)

i) Redundancy costs

Redundancy costs are recognised when the charity has a legal or constructive obligation to make the payment, when it is probable that settlement will be required, and when the amount can be reliably measured. These costs are charged in the period in which the obligation arises and are included within staff costs.

j) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities. Grants which have been communicated to the grantee but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year (as appropriate).

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.

1. Accounting policies (continued)

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 £	2025 Total £
Income from:			
Donations and legacies	336,417	413,419	749,836
Charitable activities	-	290,344	290,344
Other trading activities	-	15,687	15,687
Investments	-	1,955	1,955
Total income	336,417	721,405	1,057,822
Expenditure on:			
Raising funds	-	180,197	180,197
Charitable activities:			
Projects and grants	340,560	269,727	610,287
Advocacy and communications	240	150,159	150,399
Total expenditure	340,800	600,083	940,883
Net (expenditure) / income and net movement in funds	(4,383)	121,322	116,939

3. Income from donations and legacies

	Restricted £	Unrestricted £	**2026 Total £**
Grants	138,933	44,565	**183,498**
Corporate donations	92,926	33,650	**126,576**
Donations from individuals	38,139	227,866	**266,005**
Gifts in kind*	7,414	5,593	**13,007**
Legacies	-	42,679	**42,679**
Total income from donations and legacies	**277,412**	**354,353**	**631,765**

Prior period comparative:

	Restricted £	Unrestricted £	2025 Total £
Grants	198,318	128,859	327,177
Corporate donations	115,925	36,570	152,495
Donations from individuals	22,174	212,611	234,785
Gifts in kind*	-	35,379	35,379
Total income from donations and legacies	336,417	413,419	749,836

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

	2026 £	2025 £
Google AdWords	**4,393**	20,797
Other services	**8,614**	10,230
Gifted equipment	**-**	4,352
Gifts in kind	**13,007**	35,379

4. Income from charitable activities

	2026 Total £	2025 Total £
Services income	**780,010**	290,344
Total income from charitable activities	**780,010**	290,344

All income from charitable activities was unrestricted in the current and prior year.

5. Income from other trading activities

	2026 Total £	2025 Total £
Licensing of logo	**500**	500
Auction income	**-**	13,030
Event income	**9,239**	-
Merchandise sales	**2,622**	2,157
Total income from other trading activities	**12,361**	15,687

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

6. Government grants

The charity receives government grants, defined as funding from the Department for Environment, Food & Rural Affairs, to fund charitable activities. The total value of such grants in the period ending 31 March 2026 was £Nil (2025: £107,088). There are no unfulfilled conditions or contingencies attaching to this grant in the current or prior year.

7. Total expenditure

	Raising funds	Charitable activities *Projects and grants*	Charitable activities *Advocacy and communications*	Support and governance costs	**2026 Total**
	£	£	£	£	**£**
Staff costs (note 9)	144,308	154,176	71,603	21,027	**391,114**
Grants payable (note 13)	-	524,522	-	-	**524,522**
Programme support	-	145,076	-	-	**145,076**
Travel and subsistence	-	-	12,529	-	**12,529**
Training and recruitment	-	-	874	1,035	**1,909**
Office expenses	-	-	-	16,375	**16,375**
General expenses	19,806	-	1,031	9,189	**30,026**
Marketing	911	-	4,393	-	**5,304**
Communications	-	-	10,047	4,340	**14,387**
Insurance	-	-	-	3,764	**3,764**
Accountancy	-	-	-	15,942	**15,942**
Consultancy	3,000	-	4,055	-	**7,055**
Sub-total	168,025	823,774	104,532	71,672	**1,168,003**
Allocation of support and governance costs	23,890	23,891	23,891	(71,672)	**-**
Total expenditure	**191,915**	**847,665**	**128,423**	**-**	**1,168,003**

Total governance costs were £15,095 (2025: £14,551).

7. Total expenditure (continued)

Prior year comparative

	Raising funds	Charitable activities		Support and governance costs	2025 Total
		Projects and grants	*Advocacy and communications*		
	£	£	£	£	£
Staff costs (note 9)	129,140	132,897	63,648	19,980	345,665
Grants payable (note 13)	-	326,770	-	-	326,770
Programme support	-	127,615	-	-	127,615
Travel and subsistence	-	-	12,080	-	12,080
Training and recruitment	-	-	2,161	929	3,090
Office expenses	-	-	-	16,939	16,939
General expenses	23,658	-	675	8,754	33,087
Marketing	2,475	-	25,428	-	27,903
Communications	-	-	10,002	3,102	13,104
Insurance	-	-	-	3,769	3,769
Accountancy	-	-	-	15,541	15,541
Consultancy	1,920	-	13,400	-	15,320
Sub-total	157,193	587,282	127,394	69,014	940,883
Allocation of support and governance costs	23,004	23,005	23,005	(69,014)	-
Total expenditure	180,197	610,287	150,399	-	940,883

8. Net movement in funds

This is stated after charging:

	2026	2025
	£	£
Trustees' remuneration (note 17)	**4,500**	Nil
Trustees' reimbursed expenses	**756**	329
Auditor's remuneration (excluding VAT):		
▪ Audit	**8,350**	7,950
▪ Other services	**4,229**	4,176

No trustees received remuneration for trustee duties during the year (2025: £nil). One trustee received a fee for consultancy services for specific expertise, as described further in note 17.

Trustee expenses relate to travel and subsistence costs for 1 trustee (2025: 1 trustee).

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities.

9. Staff costs and numbers

Staff costs were as follows:

	2026	2025
	£	£
Salaries and wages	**353,855**	313,693
Social security costs	**25,488**	20,376
Pension costs	**11,771**	11,596
	391,114	345,665

Included in salaries and wages are settlement costs totalling £1,659 (2025: £11,363). These have been funded from unrestricted funds.

No employee earned more than £60,000 during the current or prior 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 £65,739 (2025: £55,547).

	2026	2025
	No.	No.
Average head count	**8.6**	8.3
Average full time equivalent	**7.1**	7.1

10. Taxation

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

11. Debtors

	2026	2025
	£	£
Trade debtors	**76,259**	200,837
Accrued income	**170,497**	52,805
Prepayments	**7,049**	2,904
Other debtors	**2,000**	2,000
	255,805	258,546

12. Creditors: amounts due within 1 year

	2026	2025
	£	£
Trade creditors	**1,645**	10,826
Accruals	**44,060**	27,357
Grant commitments (note 14)	**73,896**	152,033
VAT creditors	**754**	2,673
	120,355	192,889

13. Grants payable

	2026	2025
	£	£
Grants payable to institutions:		
Yayasan Tangguh Hutan Khatulistiwa	**474,522**	238,922
Yayasan Orangutan Sumatera Lestari	**-**	27,848
Pesona Tropis Alam Indonesia	**50,000**	60,000
	524,522	326,770

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

14. Grant commitments

	2026	2025
	£	£
Grant commitments brought forward	**152,033**	59,148
Grants committed during the period	**524,522**	326,770
Grants paid during the period	**(602,659)**	(233,885)
Grant commitments carried forward	**73,896**	152,033

15. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	**Total funds**
	£	£	**£**
Current assets	75,967	686,651	**762,618**
Current liabilities	(25,000)	(95,355)	**(120,355)**
Net assets at 31 March 2026	**50,967**	**591,296**	**642,263**

Prior year comparative	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Current assets	103,351	474,164	577,515
Current liabilities	(51,204)	(141,685)	(192,889)
Net assets at 31 March 2025	52,147	332,479	384,626

16. Movements in funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers between funds £	**At 31 March 2026 £**
Restricted funds					
CARE	5,000	-	(5,000)	-	**-**
Forest Monitoring	-	20,000	(20,000)	-	**-**
HOCRU	-	87	(87)	-	**-**
Lucy Wisdom Fund	27,353	-	-	-	**27,353**
Rewilding	17,807	46,525	(52,215)	-	**12,117**
West Toba	1,987	210,800	(201,290)	-	**11,497**
Total restricted funds	52,147	277,412	(278,592)	-	**50,967**
Unrestricted funds					
Designated funds	-	-	-	170,000	**170,000**
Total designated funds	-	-	-	170,000	**170,000**
General funds	332,479	1,148,228	(889,411)	(170,000)	**421,296**
Total unrestricted funds	332,479	1,148,228	(889,411)	-	**591,296**
Total funds	**384,626**	**1,425,640**	**(1,168,003)**	**-**	**642,263**

Purposes of restricted funds

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.

Forest Monitoring

Data collection, analysis and innovative research to support strategically targeted conservation planning and responsive programme delivery.

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.

Legal and policy

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

16. Movements in funds (continued)

Purposes of restricted funds (continued)

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.

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 forest connectivity.

Batang Toru

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

Purposes of designated funds

Designated Funds represent funds that the Trustees have set aside to support future delivery of the charity's Conservation Greenprint strategy, including the protection, restoration and connectivity of orangutan habitat.

This designation reflects the Trustees' intention to ensure that resources are available to ensure continuity of programme delivery where external funding may not align exactly with programme needs. It is anticipated that the majority of these funds will be utilised within 12 months of the balance sheet date.

Designated funds are reviewed periodically by the Trustees as part of the charity's reserves management and financial governance processes.

16. Movements in funds (continued)

Prior year comparative

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	**At 31 March 2025 £**
Restricted funds					
Batang Toru	-	6,623	(6,623)	-	**-**
CARE	15,080	-	(10,080)	-	**5,000**
Darwin Capability & Capacity	-	107,088	(107,088)	-	**-**
HOCRU	4,001	2,809	(6,810)	-	**-**
Legal & Policy	-	1,457	(1,457)	-	**-**
Lucy Wisdom Fund	30,216	18,317	(21,180)	-	**27,353**
Rewilding	4,163	73,210	(59,566)	-	**17,807**
Splash & Burn	3,070	-	(3,070)	-	**-**
West Toba	-	126,913	(124,926)	-	**1,987**
Total restricted funds	56,530	336,417	(340,800)	-	**52,147**
Unrestricted funds					
General funds	211,157	721,405	(600,083)	-	**332,479**
Total unrestricted funds	211,157	721,405	(600,083)	-	**332,479**
Total funds	267,687	1,057,822	(940,883)	-	**384,626**

17. 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 £20,000 (2025: £300) from Lush Ltd and its subsidiaries. At the year end no monies were owed to the charity by Lush Ltd (2025: £Nil).

During the year M McLeish, a trustee (until 27 October 2025) was paid £4,500 as a consultant for his specific expertise to help delivery of one of the charity's projects.

In aggregate trustees donated £3,590 during the year (2025: £2,320). There were no conditions attached to these donations.