

Registered number: 10037212  
Charity number: 1170025

**NATIONAL PARK RESCUE**  
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2016

TUESDAY



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COMPANIES HOUSE

**NATIONAL PARK RESCUE**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 31 DECEMBER 2016**

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**Trustees**

Kamran Mahdavi (Appointed 2 March 2016)  
Mark Hiley (Appointed 2 March 2016)  
James Lorenz (Appointed 2 March 2016)

**Company registered number**

10037212

**Charity registered number**

1170025

**Registered office**

286b Chase Road  
London  
N14 6HF

**Accountants**

Nyman Libson Paul  
Chartered Accountants  
Regina House  
124 Finchley Road  
London  
NW3 5JS

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**TRUSTEES' REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2016**

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The Trustees present their annual report together with the financial statements of for the period 2 March 2016 to 31 December 2016.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

### **Objectives and Activities**

#### **a. Policies and objectives**

The charity's objective is the advancement of environmental protection or improvement and the advancement of animal welfare for the public benefit, by preventing poaching and promoting law enforcement in national parks in Africa.

#### **b. Activities for achieving objectives**

National Park Rescue Ltd was only formed in March 2016 with a view to creating a charitable entity, which was achieved in November 2016. As such, it is not yet fully operational and has not yet carried out a launch. However, the activities undertaken to achieve our objectives in 2016 include:

- Capture and arrest of wildlife criminals
- Lobbying for reforms to African government policy/law to reduce wildlife crime
- Create Rapid Response teams from national park rangers
- Change misguided public perception of the causes of wildlife crime
- Create celebrity-supported film/video products to educate donors
- Research, Analyse and publicise Africa's national parks in the most urgent need of help
- Negotiate with African governments to take over the management of Africa's worst national parks
- Secure the employment of personnel qualified/experienced to create change
- Create revenue streams capable of funding the above

### **Achievements and performance**

#### **a. Review of activities**

These are the achievements for a partial year in which the company was created in March 2016 and the charitable status was achieved in November 2016. Following our high-profile rescue of Malawi's main national park, and the training of a Rapid Reaction team of national park rangers for the Zambian government, in 2015, our ongoing participation in law enforcement activities continues, notably including the dramatic arrest of the ringleader and accomplices in a major ivory trafficking ring in Zambia. With the assistance of Sir Roger Moore, who fronted a video message for the president, our lobbying helped bring pressure to successfully reform Malawi's archaic Wildlife Act and it also resulted in the creation of Malawi's first Honorary Ranger Scheme, empowering previously hampered foreign conservationists and law enforcement experts to start making change across the nation. We began the production of a documentary, called The Final Shot, about the failure to secure Africa's national parks, and we secured the active involvement of celebrities - who appear in the film - including Sir Roger Moore, Sir Michael Caine and Rupert Everett, who join other celebrity supporters from 2015. We secured the full-time involvement of pioneering young conservationist, explorer and television presenter, Dr Niall McCann, whose first job was to begin creating the world's first 'National Park Crisis List', which we aim to publish online to the world in 2017. We began negotiations with the Directors of National Parks & Wildlife for three African countries and carried out a formal assessment of Sioma Ngwezi National Park, one of Africa's

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**TRUSTEES' REPORT (continued)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2016**

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worst hit national parks and scene of hundreds of elephant killings. We created a budget and plan to take over this national park, which is now in negotiation with its current managers. On fundraising, our achievements included supporting the creation of an annual auction of paintings, called HEART, by top artists, for the sole future benefit of National Park Rescue. We have also secured the ongoing support of a number of celebrities and wealthy individuals willing to contribute to the funding of major projects on receipt of a plan and budget. Finally, in November 2016, National Park Rescue formally achieved UK charitable status; marking, we hope, the formal beginning of an important new organisation to bring change to Africa's failing conservation effort.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

##### **b. Principal risks and uncertainties**

The trustees have identified the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate these risks.

##### **c. Reserves policy**

As the charity is a start up, it will take some time to build up their reserves. The trustees are seeking to ensure that going forward unrestricted reserves are at a level that will fund 3 months expenditure. The trustees consider that holding reserves at this level will ensure that the charity's activities could continue in the event of a significant drop in donations.

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**TRUSTEES' REPORT (continued)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2016**

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**Structure, governance and management**

**a. Constitution**

The company is registered as a charitable company limited by guarantee, set up by a Memorandum of Association on 2 March 2016 and subsequently registered with the Charity Commission on 3 November 2016.

**b. Method of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

**c. Organisational structure and decision making**

There are no employees and strategy and activities of the charity are directly controlled by the trustees.

**Trustees' responsibilities statement**

The Trustees (who are also directors of National Park Rescue for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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**TRUSTEES' REPORT (continued)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2016**

This report was approved by the Trustees on 29/03/17 and signed on their behalf by:

**Kamran Mahdavi**  
Trustee

 29-03-17

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2016**

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**Independent Examiner's Report to the Trustees of National Park Rescue**

I report on the financial statements of the company for the period ended 31 December 2016 which comprise the Statement of Financial Activities and Balance Sheet, with the related notes.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on the after 1 January 2015.

**Respective Responsibilities of Trustees and Examiner**

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.



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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2016**

**Independent Examiner's Statement**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects 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.
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

*Nyman Libson Paul*

Dated: 29 March 2017

**Nyman Libson Paul**  
Chartered Accountants  
Regina House  
124 Finchley Road  
London  
NW3 5JS

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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD ENDED 31 DECEMBER 2016**

	Note	Unrestricted funds 2016 £	Total funds 2016 £
<b>Income from:</b>			
Donations and legacies	2	39,101	39,101
Other income		100	100
<b>Total income</b>		<u>39,201</u>	<u>39,201</u>
<b>Expenditure on:</b>			
Charitable activities	4	37,907	37,907
<b>Total expenditure</b>		<u>37,907</u>	<u>37,907</u>
<b>Net movement in funds</b>		1,294	1,294
<b>Reconciliation of funds:</b>			
Total funds brought forward		-	-
<b>Total funds carried forward</b>		<u>1,294</u>	<u>1,294</u>

The notes on pages 10 to 12 form part of these financial statements.

**NATIONAL PARK RESCUE**  
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**REGISTERED NUMBER: 10037212**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2016**


	Note	£	2016 £
<b>Current assets</b>			
Debtors	6	6,800	
Cash at bank and in hand		81	
		<u>6,881</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(5,587)</u>	
<b>Net current assets</b>			<u>1,294</u>
<b>Net assets</b>			<u>1,294</u>
<b>Charity Funds</b>			
Unrestricted funds			<u>1,294</u>
<b>Total funds</b>			<u>1,294</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 29 March 2017 and signed on their behalf, by:

**Kamran Mahdavi**

 29-03-17

The notes on pages 10 to 12 form part of these financial statements.

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<b>NATIONAL PARK RESCUE</b> <b>(A Company Limited by Guarantee)</b>
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2016**

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**1. Accounting Policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Park Rescue meets the definition of a public benefit entity under FRS 102.

**1.2 Preparation of accounts on a going concern basis**

The trustees have reviewed the circumstances of the charity, and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**1.4 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1.5 Expenditure**

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**1.6 Debtors**

Prepayments are valued at the amount prepaid.

**1.7 Cash at Bank and in hand**

Cash at bank and 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.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2016**

**1. Accounting Policies (continued)**

**1.8 Creditors and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.9 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.

**2. Income from donations and legacies**

	Unrestricted funds 2016 £	Total funds 2016 £
Donations	39,101	39,101

**3. Expenditure on charitable activities**

	Unrestricted funds 2016 £	Total funds 2016 £
Consultancy	36,264	36,264

**4. Governance costs**

	Unrestricted funds 2016 £	Total funds 2016 £
Accountancy	1,440	1,440
Legal and professional	180	180
Bank charges	23	23
	<u>1,643</u>	<u>1,643</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2016**

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**5. Net resources expended**

During the period, no Trustees received any remuneration, benefits in kind or reimbursement of expenses.

**6. Debtors**

	2016 £
Prepayments	6,800
	<u>6,800</u>

**7. Creditors: Amounts falling due within one year**

	2016 £
Accruals	5,587
	<u>5,587</u>

**8. Related party transactions**

During the period £22,817 was paid to M Hiley, a trustee of the charity, for consultancy services.