

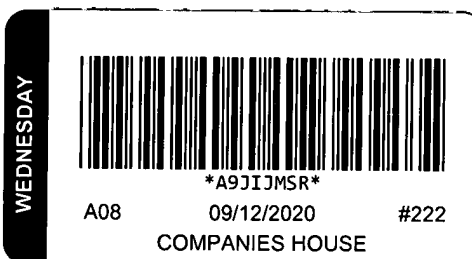
Registered number: 10037212  
Charity number: 1170025

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

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**



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

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| <p><b>NATIONAL PARK RESCUE</b><br/><b>(A Company Limited by Guarantee)</b></p> |
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**Trustees**

K Mahdavi  
M Hiley  
J Lorenz  
Dr N McCann

**Company registered number**

10037212

**Charity registered number**

1170025

**Registered office**

124 Finchley Road  
London  
NW3 5JS

**Accountants**

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

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

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Trustees present their annual report together with the financial statements of the company for the 1 January 2019 to 31 December 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition effective 1 January 2019).

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.

In shaping the objectives of the charity, the trustees have considered the Charity Commission's guidance on public benefit.

**b. Activities for achieving objectives and review of activities**

The principal objective of NPR for 2019 was to consolidate the successes that Operation Christina Knudsen (OCK) had achieved in 2018, by expanding our protection of Chizarira National Park in Zimbabwe. In the decade before OCK commenced, over 3,000 elephants had been lost in Chizarira, reducing the park's elephant population by an incredible 75%. Similar numbers of buffalo and other species had also been lost to poaching; the rangers were isolated, poorly motivated and under-equipped; the park infrastructure was crumbling; the vehicles were out-of-service and most of the roads were impassable.

Beginning in early 2018 OCK moved in and the park has been transformed: with a highly qualified team of managers and trainers we overhauled the park infrastructure and law enforcement, deploying well-trained and equipped rangers on our new roads in our vehicles to protect elephants and other wildlife. In 2019 we expanded this protection through further improvements to the park's law enforcement and infrastructure, and by employing a team of Community Scouts to work on law enforcement duties. Of the many highlights over the course of the year, the stand-out achievements are in terms of law enforcement and conservation: a report by Panthera and ZimParks highlighted that between September 2017 and September 2019 indicators of poaching declined by 98%, and lion numbers increased by 40%. Added to this, we can report that elephant poaching is down 90%, arrests are up 550% and snare removals are up 250% since the start of our operation.

Thanks to our backers and our team of dedicated staff in Zimbabwe and the UK we are securing Chizarira National Park for its wildlife and turning it into an asset for the communities that surround it. Below is a brief summary of our activities in Chizarira during 2019, overseen by Mr Hiley, who lived permanently in the park throughout this period:

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**NATIONAL PARK RESCUE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**Organisation:**

- Expanded our team of staff for Law enforcement and Infrastructure, and introduced a new staff structure under three teams: Field, Logistics and Operations
- Purchased an additional two 4x4 vehicles for park duties
- Completed refurbishment and painting of Parks HQ, including finishing the Ops Room and Radio Room
- Completed refurbishment of ranger social club, completed multiple upgrades to ranger compound, provided further equipment, established regular movie nights and football matches etc, to boost ranger morale
- Completed fitting of NPR base camp, which has now hosted many guests from ZimParks and abroad
- Continued our Community Rations Supply scheme, purchasing cows and vegetables from multiple communities to feed the park staff
- Purchased patrol rations for park rangers
- Provided new CyberTracker devices and other kit, tools and equipment for the park
- Supplied fuel and vehicles for ranger deployments
- Maintained the park's water system
- Supported early burning and firefighting in the park
- Attended the first General Management Plan workshop for Chizarira National Park

**Law Enforcement:**

- Finalised new Operations Room at the park HQ
- Continued our pioneering Sables Ranger Reward Scheme, paying thousands of dollars towards school fees and medical bills for rangers and their families
- Purchased and installed solar power kit for all-day power at the park HQ
- Recruited and trained our first Community Scout team
- Hosted Tellurus Consulting medical trainers who provided wilderness medical training to our staff
- Fixed the park's radio repeater
- Established digital mapping and advanced planning for patrols
- Conducted numerous joint operations with ZimParks, inside and outside of the park, including rescuing a live pangolin
- Ongoing transport of poaching suspects to the police and to court
- Provision of cyanide testing kit for field-testing suspected poison sites
- Provision of first aid kits and medical supplies
- Organised and funded aerial anti-poaching support from Flying for Wildlife
- Implemented a new digital radio system (donated by Motorola), which links all the park's stakeholders

**Infrastructure:**

- Ongoing repair, redecoration and maintenance of park buildings
- Completion of NPR tented camp
- Ongoing repair and maintenance of NPR and Parks vehicles
- Grading and maintenance of >200km roads inside the park
- Maintenance, expansion and repainting of the airstrip
- Maintenance of the park's water supply
- Design and creation of park signs
- Creation of fire beaters and supply of vehicles and personnel for firefighting

In the UK NPR continued with fundraising activities, securing significant donations from several new and existing high net worth donors, identifying and approaching potential donors and grant giving organisations, and securing ongoing backing from high profile celebrities and charities. In October 2019 NPR were awarded a grant of \$233,000 from Space for Giants to support the expansion of our Community Scouts programme. Funding for the operation is now from a large number of sources. NPR has yet to have a public launch, which we anticipate will significantly widen the fundraising base and further secure the organisation's finances.

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

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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NPR Directors continued to meet with key international stakeholders and subject matter experts, ensuring that NPR are at the forefront of the international conservation movement.

In October 2019 Dr McCann represented NPR in Parliament at an event to highlight the importance of putting conservation and the environment at the heart of international development aid. A passage from Dr McCann's presentation was subsequently quoted in the House of Lords by Baroness Jenkin.

Following a successful year of operations in this remote national park under challenging circumstances, led by Mr Hiley and Dr McCann, the organisation has, on a comparatively small budget, continued the transformation of CNP from a failing national park to a thriving national park.

**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 political climate in Zimbabwe continues to be of concern. Political, social and financial instability remain very real possibilities in Zimbabwe, and NPR remain in close contact with the British Embassy in Harare should we ever require diplomatic assistance. NPR engaged the services of experienced local lawyers so that the organisation can continue to discharge its duties in Zimbabwe without prejudice, and opened a Zimbabwe Trust so that the organisation can be registered with the Zimbabwe Revenue Authority

NPR keep minimal cash and physical assets in Zimbabwe to protect against changes in the political and financial climate.

**c. Reserves policy**

Total reserves, which are all unrestricted and for general charity purposes, as at 31 December 2019 were £67,703 (2018: £30,382). This includes income of £326,181 from donations, direct charitable expenditure of £278,700 and expenditure on governance of £10,160.

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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| <p style="text-align: center;"><b>NATIONAL PARK RESCUE</b><br/><b>(A Company Limited by Guarantee)</b></p> |
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**d. Covid-19**

After the reporting date the coronavirus outbreak (Covid-19) developed into a global pandemic. In the United Kingdom, a national lockdown was announced in March 2020 and further lockdowns were announced for Northern Ireland, Wales and England in October and November 2020, with varying degrees of restrictions inbetween.

The Trustees have considered the effects of the Covid 19 pandemic which has caused a major economic downturn. As the charity relies on donations, a recession would be expected to lead to lower donation income. The restrictions imposed on travel have also reduced the charity's ability to operate throughout 2020. However, the Trustees consider that the going concern status will not be affected. Further details regarding the adoption of the going concern basis can be found in the accounting policies note 1.3 to the financial statements.

**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.

**Plans for future periods**

**a. Future developments**

NPR hopes to secure funding to allow it to mount further, simultaneous rescue operations for national parks suffering the highest losses of wildlife and habitat.

NPR Directors have identified multiple grants and grant-giving organisations and have submitted applications for governmental and institutional funding for discreet elements of its ongoing work.

NPR continue to identify and approach HNW individuals through our existing donor network and have secured significant ongoing funds from multiple sources.

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

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**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.

This report was approved by the Trustees, on 30/11/20 and signed on their behalf by:

**K Mahdavi**  
**Trustee**





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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 December 2019 which comprise the Statement of Financial Activities and Statement of Financial Position, with the related notes.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

**Responsibilities and Basis of Report**

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). 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 accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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.

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

**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

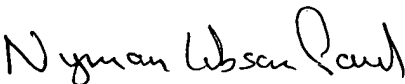
**Independent Examiner's Statement**

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 30 November 2020

Jennifer Pope ACA

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

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

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

|  | Note | Unrestricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ | Total<br>funds<br>2018<br>£ |
|--|------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>  |      |                                    |                             |                             |
| Donations and legacies   | 2    | 326,181                            | 326,181                     | 363,014                     |
| <b>Total income</b>  |      | <u>326,181</u>                     | <u>326,181</u>              | <u>363,014</u>              |
| <b>Expenditure on:</b>   |      |                                    |                             |                             |
| Charitable activities  | 3    | 288,860                            | 288,860                     | 367,237                     |
| <b>Total expenditure</b>   |      | <u>288,860</u>                     | <u>288,860</u>              | <u>367,237</u>              |
| <b>Net income / (expenditure) before other recognised gains and losses</b> |      | 37,321                             | 37,321                      | (4,223)                     |
| <b>Net movement in funds</b>   |      | 37,321                             | 37,321                      | (4,223)                     |
| <b>Reconciliation of funds:</b>  |      |                                    |                             |                             |
| Total funds brought forward  |      | 30,382                             | 30,382                      | 34,605                      |
| <b>Total funds carried forward</b>   |      | <u><u>67,703</u></u>               | <u><u>67,703</u></u>        | <u><u>30,382</u></u>        |

The notes on pages 11 to 17 form part of these financial statements.

**NATIONAL PARK RESCUE**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 10037212**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2019**

|   | Note | £        | 2019<br>£ | £        | 2018<br>£ |
|---|------|----------|-----------|----------|-----------|
| <b>Fixed assets</b>                                   |      |          |           |          |           |
| Tangible assets                                       | 7    |          | 31,412    |          | 21,737    |
| <b>Current assets</b>                                 |      |          |           |          |           |
| Cash at bank and in hand                              |      | 48,477   |           | 19,946   |           |
| <b>Creditors:</b> amounts falling due within one year | 8    | (12,186) |           | (11,301) |           |
| <b>Net current assets</b>                             |      |          | 36,291    |          | 8,645     |
| <b>Net assets</b>                                     |      |          | 67,703    |          | 30,382    |
| <b>Charity Funds</b>                                  |      |          |           |          |           |
| Unrestricted funds                                    | 9    |          | 67,703    |          | 30,382    |
| <b>Total funds</b>                                    |      |          | 67,703    |          | 30,382    |

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 year 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 and authorised for issue by the Trustees on *30 November 2020* and signed on their behalf, by:

**K Mahdavi**  
**Trustee**



The notes on pages 11 to 17 form part of these financial statements.

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| <b>NATIONAL PARK RESCUE</b><br><b>(A Company Limited by Guarantee)</b> |
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**1. Accounting Policies**

**1.1 General information**

The charity is a private company limited by guarantee and incorporated in England and Wales. Its registered office address is 124 Finchley Road, London, NW3 5JS.

**1.2 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Charities SORP (FRS 102) (second edition - October 2019) 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 2019), and the Companies Act 2006.

National Park Rescue 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.

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

At the reporting date the charity held £48,477 in cash and had net current assets of £36,291. There are no restrictions in place on the charity's assets.

Since that date the Covid-19 pandemic has caused severe financial impact throughout the global economy, affecting the charity by reducing donation income and travel restrictions affecting the ability to continue normal operations. During government imposed lockdowns the trustees have been unable to travel between the United Kingdom and Zimbabwe, but have managed to remain in contact with the in-country manager, who is highly capable, and operations have continued relatively unhindered. Financially, the charity has missed out on £20,000 of donations previously committed to it, but continues to generate more donation income from other sources which will make up for this.

The trustees have reviewed the charity's position carefully. To help mitigate any financial impact they have reviewed the charity's ongoing commitments and plan to limit expenditure over the next financial year. They consider that the reserves held, are adequate for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern.

Accordingly, the trustees consider it appropriate to continue to adopt the going concern basis in preparing its financial statements.

**1.4 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.

**1.5 Income**

The charity receives voluntary income by way of donations and 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.

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**1. Accounting Policies (continued)**

**1.6 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.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

**1.7 Tangible fixed assets and depreciation**

All assets costing more than £3,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                |   |                                  |
|----------------|---|----------------------------------|
| Motor vehicles | - | Straight line basis over 4 years |
|----------------|---|----------------------------------|

**1.8 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.

**1.9 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.

**1.10 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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. Accounting Policies (continued)**

**1.11 Critical accounting estimates and areas of judgment**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However the nature of estimation means that actual outcomes could differ from those estimates. The following were the charity's critical accounting estimates during the year:

**Tangible fixed assets**

Tangible fixed assets are depreciated over their useful lives. The actual lives of the assets and residual values are assessed annually and may vary depending on the number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

**2. Income from donations and legacies**

|            | Unrestricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ | Total<br>funds<br>2018<br>£ |
|------------|------------------------------------|-----------------------------|-----------------------------|
| Donations  | 326,181                            | 326,181                     | 363,014                     |
| Total 2018 | 363,014                            | 363,014                     |                             |

**3. Charitable activities**

|                           | 2019<br>£ | 2018<br>£ |
|---------------------------|-----------|-----------|
| Direct costs (note 4)     | 278,700   | 362,979   |
| Governance costs (note 5) | 10,160    | 4,258     |
| Total                     | 288,860   | 367,237   |

**NATIONAL PARK RESCUE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**4. Direct costs**

|  | 2019<br>£             | 2018<br>£             |
|--|-----------------------|-----------------------|
| Consultancy and advisory services        | 79,954                | 99,255                |
| Travel, subsistence and related expenses | 14,133                | 36,154                |
| Depreciation                             | 16,106                | 9,661                 |
| Miscellaneous expenses                   | 3,873                 | 4,116                 |
|  | <u>114,066</u>        | <u>149,186</u>        |
| <b>Park operational costs</b>            |                       |                       |
| Subcontractors                           | 23,525                | 57,471                |
| Security costs                           | 11,549                | 34,036                |
| Equipment and maintenance                | 19,953                | 20,599                |
| Vehicle running and insurance            | 67,152                | 54,355                |
| Other operational costs                  | 42,455                | 47,332                |
|  | <u>164,364</u>        | <u>213,793</u>        |
| Sub total                                | <u>164,364</u>        | <u>213,793</u>        |
| Total                                    | <u><u>278,700</u></u> | <u><u>362,979</u></u> |

**5. Governance costs**

|                        | Total<br>funds<br>2019<br>£ | Total<br>funds<br>2018<br>£ |
|------------------------|-----------------------------|-----------------------------|
| Accountancy            | 3,600                       | 2,880                       |
| Legal and professional | 5,148                       | 600                         |
| Bank charges           | 1,412                       | 778                         |
|                        | <u>10,160</u>               | <u>4,258</u>                |

**6. Net resources expended**

This is stated after charging:

|  | 2019<br>£     | 2018<br>£    |
|--|---------------|--------------|
| Depreciation of tangible fixed assets:<br>- owned by the charity | <u>16,106</u> | <u>9,661</u> |

Details of all remuneration, expenses and benefits in kind paid to trustees are disclosed in Note 11.



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**7. Tangible fixed assets**

|                       | Motor<br>vehicles<br>£ |
|-----------------------|------------------------|
| <b>Cost</b>           |                        |
| At 1 January 2019     | 38,643                 |
| Additions             | 25,781                 |
| At 31 December 2019   | <u>64,424</u>          |
| <b>Depreciation</b>   |                        |
| At 1 January 2019     | 16,906                 |
| Charge for the year   | 16,106                 |
| At 31 December 2019   | <u>33,012</u>          |
| <b>Net book value</b> |                        |
| At 31 December 2019   | <u>31,412</u>          |
| At 31 December 2018   | <u>21,737</u>          |

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

|                 | 2019<br>£     | 2018<br>£     |
|-----------------|---------------|---------------|
| Other creditors | 4,350         | 3,090         |
| Accruals        | 7,836         | 8,211         |
|                 | <u>12,186</u> | <u>11,301</u> |

**9. Statement of funds**

**Statement of funds - current year**

|                           | Balance at 1<br>January<br>2019<br>£ | Income<br>£    | Expenditure<br>£ | Balance at<br>31<br>December<br>2019<br>£ |
|---------------------------|--------------------------------------|----------------|------------------|---|
| <b>Unrestricted funds</b> |                                      |                |                  |   |
| Reserves                  | <u>30,382</u>                        | <u>326,181</u> | <u>(288,860)</u> | <u>67,703</u>                             |

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**9. Statement of funds (continued)**

**Statement of funds - prior year**

|                           | Balance at<br>1 January<br>2018<br>£ | Income<br>£ | Expenditure<br>£ | Balance at<br>31<br>December<br>2018<br>£ |
|---------------------------|--------------------------------------|-------------|------------------|---|
| <b>Unrestricted funds</b> |                                      |             |                  |   |
| Reserves                  | 34,605                               | 363,014     | (367,237)        | 30,382                                    |

**10. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | Unrestricted<br>funds<br>2019<br>£ | Total<br>funds<br>2019<br>£ |
|-------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | 31,412                             | 31,412                      |
| Current assets                | 48,477                             | 48,477                      |
| Creditors due within one year | (12,186)                           | (12,186)                    |
|                               | <u>67,703</u>                      | <u>67,703</u>               |

**Analysis of net assets between funds - prior year**

|                               | Unrestricted<br>funds<br>2018<br>£ | Total<br>funds<br>2018<br>£ |
|-------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | 21,737                             | 21,737                      |
| Current assets                | 19,946                             | 19,946                      |
| Creditors due within one year | (11,301)                           | (11,301)                    |
|                               | <u>30,382</u>                      | <u>30,382</u>               |

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**11. Related party transactions**

During the year £29,400 (2018: £29,400) was paid to a trustee, M Hiley (trading as National Park Security & Management (NPSM), Zimbabwe), for consultancy and advisory services. M Hiley made loans to the charity in the year amounting to £20,225 (2018: £21,222) which has subsequently been repaid to him.

During the year £29,400 (2018: £29,400) was paid to a trustee, Dr N McCann, for consultancy and advisory services. Dr N McCann made loans to the charity in the year amounting to £21,497 (2018: £26,650) which has subsequently been repaid to him.

**12. Post balance sheet events**

After the end of the reporting period, but before these financial statements were authorised for issue, a global pandemic emerged known as Covid-19 (coronavirus). The result of this pandemic has been a restriction on travel, which has reduced the trustees' ability to manage the charity's activities, and economic downturn, resulting in the loss of some donations previously committed in 2020. This is considered a non-adjusting event and thus no adjustments have been made to the financial statements regarding this event.