

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
HIPPO POOLS TRUST**

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

HIPPO POOLS TRUST

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HIPPO POOLS TRUST

Report of the Trustees for the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

During the year before the 2023 General Election, Zimbabwe became increasingly politicized.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Hippo Pools Trust is a community development and wildlife conservation non-profit organization. The Trust works with impoverished communities in the Shamva and UMP districts of Zimbabwe. The Trust was set up by Sally Plummer, who first visited Zimbabwe in 1998 and subsequently set up Hippo Pools Trust (previously known as the Ambuya Foundation) with the Charities Commission in March 2011. The Trust aims to provide: sponsorship of education, community healthcare, local school infrastructure, the running of an anti-poaching unit and conservation courses. This aligns with the promotion of the Trust's motto "People and Wildlife Together".

Community

At the end of 2022 the lease for our small wildlife park in Garura Village was due for renewal. We were refused access to the lease documents by the local Councillor (who was also one of our Trustees) and by the local Council.

The Councillor was also the Village Head, however he resigned this position and appointed one of his younger brothers instead. Within his community this man was known to be aggressive and violent, and the village became impossible to access to discuss matters. Our Operations Manager was continually threatened with violence. His wife, our Administrative Manager, was viciously attacked by an employee at the camp. She has now recovered from her injuries.

This employee had been a sponsored student of the Trust, but had failed his exams to go to college, so was offered a job instead. It transpired that he had been spying on the camp and the movements of our managers, reporting to the Councillor and Village Head. Although he was arrested, the court case was continually delayed and finally lapsed.

Another trustee agreed to act as intermediary with the Councillor and Village Head regarding the lease. He drove to the venue in the nearby township with our lawyer. At the last moment the venue was changed to the Councillor's homestead - so he asked a villager for directions and was shown a shortcut. On arrival, the Councillor seemed surprised to see them. It turned out that a gang of ZANU-PF youths were waiting on the usual route to ambush them.

He and our woman lawyer were held at the homestead by three men for four hours. They were verbally abused, threatened, and their money taken. Finally, they were escorted from the village, past the small shops and shebeen where the drunken youths were still waiting. Clearly there was no intention to negotiate and we were forced to abandon the wildlife park and our beautiful wildlife to an unknown fate.

This breakdown of trust with the community has sadly led to us reducing our operations.

Clinic

Kutsokodeka Rural Health Clinic (which we built and opened in 2015) continues to provide health services to about 4000 local people. The Trust has not been able to deliver additional medicines and equipment to them, nor build the new quarters for the staff that we hoped to do this year. The Clinic has suffered from thefts - a contractor appointed to mend the borehole stole every moveable part. Our Operations Manager replaced them and got it going again.

The large solar panel array, donated in 2021 by the UN Development Programme was stolen. We have been unable to replace this.

HIPPO POOLS TRUST

Report of the Trustees for the year ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Education

Some staff at Kutsokodeka Primary School finally admitted the reason why the two new classrooms remained unfinished: a previous headmaster had taken the building materials.

In October 2023 teachers at this School were the terrified victims of robbery, assault & attempted rape. The three perpetrators were known to be relations and friends of the new Village Head who allowed them to escape. Several teachers were hospitalized and gave statements, resulting in arrests. No further action appears to have been taken.

Students

Our sponsored students continue to buoy our spirits -

- Delight Tomson is now in Canada, awaiting his asylum application.
 - Garikai Makore is studying for an MSc in Finance in the UK, and staying with Gogo & Uncle - our Chair and Treasurer
 - Marlon Bangaya and his wife Naume have a delightful daughter, Zoe, now aged one. Marlon is a first-class chef, working in Harare.
 - Blessed Simango is working at Hippo Pools Bushcamp - waiting to do his solar engineering qualifications
- We are grateful to the Hospitality School in Harare for training a number of our students -
- Faith Novanani is in the USA at the amazing Broadmoor Resort in Colorado. A cold winter but a fantastic opportunity for a year, learning many aspects of hospitality.
 - Beauty George is also in USA in West Virginia, at an equally stunning hospitality venue working with as chef in their vast kitchens for a year.
 - Lostancia Mambozi has joined the Hospitality School on Chef course that Beauty did.
 - Spastar Kadyevhu is working at the Bushcamp and caring for her beautiful little daughter, Rutendo, before going to Hospitality School for the Chef course next year.
 - Sifelani Mafuta: was not doing well at a private college in Marondera. We found their pastoral care to be very poor. Consequently, we asked the Head of Bangari Secondary School, Mr Muskwe, if he would take him and help him. Sifelani has lost so much school time because of family circumstances that he is now 19 and due to take 'O' levels soon. The Trust, with the community, constructed Bangari Secondary School and Mr Muskwe has steadily developed its reputation. Sifelani is now deputy head boy, happier, and doing much better academically.

Hippo Pools Wilderness Camp

Many thanks are due to our Camp staff, who get five-star reviews from clients for their knowledge, friendliness and care. Their professionalism is appreciated.

Our thanks go to the Zimbabwean private schools who bring their students to the new school camp facilities. This income is building up and helping the camp survive in harsh economic conditions. Many children are learning about the wonders of their animals and country.

Our thanks also go to our wonderful visitors, many of whom are regulars, coming for a breath of wilderness, the tranquillity of the river, a little fishing or bird-watching, and maybe a herd of wildebeest gently grazing at night.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1141004

Principal address

Hilltop
Midford Lane
Limpley Stoke
Bath
BA2 7GR

HIPPO POOLS TRUST

Report of the Trustees for the year ended 31 December 2023

Trustees

S J Plummer
R F Lowe
D V Rockingham-Gill
V T McHugh
T Tipping
H S Kingsley-Heath

Independent Examiner

Catherine Edwards
Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

ADMINISTRATION

All our activities are directed, managed and backed up by our staff in Harare. Caroline in the office takes bookings and advises visitors. Joseph ferries staff and supplies to the Camp by truck over difficult roads.

Our Administration Manager and Operations Manager, Cheryl & Anthony Ives keep all these activities moving along through careful strategies and meticulous planning. The aggression they have experienced this year in the rural area, solely because of the colour of their skin, has been dreadful, and is giving us pause for thought about the way ahead for the Trust.

The heartfelt thanks of the Trustees go out to them all.

Approved by order of the board of trustees on and signed on its behalf by:

.....
S J Plummer - Trustee

Independent Examiner's Report to the Trustees of Hippo Pools Trust

Independent examiner's report to the trustees of Hippo Pools Trust

I report to the charity trustees on my examination of the accounts of Hippo Pools Trust (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Catherine Edwards

Richardson Swift Audit Limited
11 Laura Place
Bath
BA2 4BL

Date:

HIPPO POOLS TRUST

Statement of Financial Activities for the year ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>254,456</u>	<u>728</u>	<u>255,184</u>	<u>252,987</u>
EXPENDITURE ON					
Charitable activities	3				
Charitable Activities		171,392	728	172,120	173,368
Other		<u>2,226</u>	<u>-</u>	<u>2,226</u>	<u>1,716</u>
Total		<u>173,618</u>	<u>728</u>	<u>174,346</u>	<u>175,084</u>
NET INCOME					
		80,838	-	80,838	77,903
RECONCILIATION OF FUNDS					
Total funds brought forward		104,361	-	104,361	26,458
TOTAL FUNDS CARRIED FORWARD		<u><u>185,199</u></u>	<u><u>-</u></u>	<u><u>185,199</u></u>	<u><u>104,361</u></u>

The notes form part of these financial statements

HIPPO POOLS TRUST

Balance Sheet 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	25,599	-	25,599	3,392
Cash at bank		161,600	-	161,600	101,849
		<u>187,199</u>	<u>-</u>	<u>187,199</u>	<u>105,241</u>
CREDITORS					
Amounts falling due within one year	7	(2,000)	-	(2,000)	(880)
		<u>185,199</u>	<u>-</u>	<u>185,199</u>	<u>104,361</u>
NET CURRENT ASSETS					
		<u>185,199</u>	<u>-</u>	<u>185,199</u>	<u>104,361</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>185,199</u>	<u>-</u>	<u>185,199</u>	<u>104,361</u>
NET ASSETS					
		<u>185,199</u>	<u>-</u>	<u>185,199</u>	<u>104,361</u>
FUNDS	8				
Unrestricted funds				<u>185,199</u>	<u>104,361</u>
TOTAL FUNDS				<u>185,199</u>	<u>104,361</u>

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

.....
S J Plummer - Trustee

HIPPO POOLS TRUST

Notes to the Financial Statements for the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Voluntary income is received by way of unrestricted donations, gifts and other incoming resources received or generated for the charitable purposes. Volunteer time is not included within the accounts.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure is inclusive of irrecoverable VAT.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	232,977	252,987
Gift aid	22,207	-
	<u>255,184</u>	<u>252,987</u>

3. CHARITABLE ACTIVITIES COSTS

	2023	2022
	£	£
Charitable activities	133,057	173,368
Grants to individuals	39,063	-
	<u>172,120</u>	<u>173,368</u>

Within Charitable Activities is £880 restricted expenditure.

HIPPO POOLS TRUST

Notes to the Financial Statements - continued for the year ended 31 December 2023

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All incoming and outgoing resources are unrestricted.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	25,599	3,392

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	2,000	880

8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	104,361	80,838	185,199
TOTAL FUNDS	<u>104,361</u>	<u>80,838</u>	<u>185,199</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,456	(173,618)	80,838
Restricted funds			
Tikki Hywood	728	(728)	-
TOTAL FUNDS	<u>255,184</u>	<u>(174,346)</u>	<u>80,838</u>

HIPPO POOLS TRUST

Notes to the Financial Statements - continued for the year ended 31 December 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	26,458	77,903	104,361
TOTAL FUNDS	<u>26,458</u>	<u>77,903</u>	<u>104,361</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	252,987	(175,084)	77,903
TOTAL FUNDS	<u>252,987</u>	<u>(175,084)</u>	<u>77,903</u>

9. RELATED PARTY DISCLOSURES

The charity received donations under gift aid provisions of £1,800 (2022 £1,800) from Richard Fox Lowe, trustee.

The charity received donations of £65,000 (2022 £120,000) from Purton Property Company Ltd, a company controlled by The Hon Sally Plummer, trustee.

The charity received donations under gift aid provisions of £100,080 (2022 £0) from The Hon Sally Plummer, trustee.

The charity received donations under gift aid provisions of £300 (2022 £600) from Victoria Trinette McHugh, trustee.

The charity received donations of £65,000 (2022 £120,000) from Speen Property Trust Co Ltd, a company controlled by The Hon Sally Plummer, trustee.

HIPPO POOLS TRUST

Detailed Statement of Financial Activities for the year ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	232,977	252,987
Gift aid	22,207	-
	<u>255,184</u>	<u>252,987</u>
Total incoming resources	255,184	252,987
EXPENDITURE		
Charitable activities		
Hippo Pools Trust Zimbabwe	132,177	170,998
Tikki Hywood Trust	880	2,370
Grants to individuals	39,063	-
	<u>172,120</u>	<u>173,368</u>
Support costs		
Governance costs		
Accountancy and legal fees	1,900	1,578
Bank charges	326	138
	<u>2,226</u>	<u>1,716</u>
Total resources expended	<u>174,346</u>	<u>175,084</u>
Net income	<u><u>80,838</u></u>	<u><u>77,903</u></u>

This page does not form part of the statutory financial statements