

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
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 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

### OBJECTIVES AND ACTIVITIES

#### Objectives and activities

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".

### TSOKODEKA CLINIC

Through our Clinic (built and opened in 2015) we can help out patients who cannot afford further care needed from doctors, consultants and hospitals. Often this means bus travel to Harare - this used to cost USD2 and is now USD12 one way.

### ACHIEVEMENTS AND PERFORMANCE

#### Students

Three of our students have opted to not return to Zimbabwe, where even for the well-qualified the availability of jobs is so limited,

Delight remains, now legally, in Canada, and Beauty has a new US visa - both are chefs.

Garikai has completed his MSc in accounting and finance in the UK; sadly, he's now faced with a deteriorating job market here in the UK however continues to work hard on this.

Tatenda has a good job with the animals at Bally Vaughan Game Park outside Harare in Zimbabwe.

Blessed has completed his solar engineering qualifications.

Lostancia is in the USA as a trainee Chef, and Spastar will follow her next year.

Sifelani is awaiting his final results from Bangari Secondary School.

#### The Camp

The sad closure of Hippo Pools Wilderness Camp in Umfurudzi Park reported in 2023, has led to our projects in local schools have ceased. After persistent undermining of our work and staff by Garura village, the trust needed to identify and implement projects has gone.

The torture and violent assault of the Baera brothers in a different part of Umfurudzi Park made up our minds. Both dying men were dumped at night at our Clinic in Tsokodeka on the other side of the Mazowe river. There appears to have been no interest from the police in investigating this. The brothers both died in hospital in Harare. We felt we could not risk the welfare of our staff and guests in such a lawless area.

Our reduced local involvement has coincided with increased gold mining activities managed by Chinese nationals. Garura and some other villages have invited them to dig across their land.

Instead, we are focusing activities on individuals, both our long-term students, and people in immediate need in the community.

### FINANCIAL REVIEW

#### Reserves policy

The trustees' reserves policy is to maintain enough reserves to enable operating activities to be maintained. Should the worst happen, trustee Sally Plummer, will fund the charity if reserves don't cover the operating costs needed to ensure the future of the charity.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

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

# HIPPO POOLS TRUST

## Report of the Trustees for the year ended 31 December 2024

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1141004

#### Principal address

Hilltop  
Midford Lane  
Limpley Stoke  
Bath  
BA2 7GR

#### 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

Cheryl and Anthony Ives, the designers, builders and managers of Hippo Pools Camp for over 10 years are now working for another organisation in Kariba. However, Cheryl continues to act as HPT Administrator when necessary. Our thanks go to them, and the other staff at the camp and in Harare for their creative work and long-term support.

Finally, many thanks to our Trustees and supporters for their advice and encouragement through this difficult year.

Approved by order of the board of trustees on 25/08/2025 ..... 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 2024.

**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**

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: 26/8/25

# HIPPO POOLS TRUST

## Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>34,927</u>	<u>311</u>	<u>35,238</u>	<u>255,184</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Charitable Activities		187,984	311	188,295	172,120
Other		<u>4,242</u>	<u>-</u>	<u>4,242</u>	<u>2,226</u>
<b>Total</b>		<u>192,226</u>	<u>311</u>	<u>192,537</u>	<u>174,346</u>
<b>NET INCOME/(EXPENDITURE)</b>		(157,299)	-	(157,299)	80,838
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		185,199	-	185,199	104,361
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>27,900</u></u>	<u><u>-</u></u>	<u><u>27,900</u></u>	<u><u>185,199</u></u>

The notes form part of these financial statements




# HIPPO POOLS TRUST

## Balance Sheet 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	3,007	-	3,007	25,599
Cash at bank		26,893	-	26,893	161,600
		<u>29,900</u>	<u>-</u>	<u>29,900</u>	<u>187,199</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(2,000)	-	(2,000)	(2,000)
		<u>27,900</u>	<u>-</u>	<u>27,900</u>	<u>185,199</u>
<b>NET CURRENT ASSETS</b>					
		<u>27,900</u>	<u>-</u>	<u>27,900</u>	<u>185,199</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>27,900</u>	<u>-</u>	<u>27,900</u>	<u>185,199</u>
<b>NET ASSETS</b>					
		<u>27,900</u>	<u>-</u>	<u>27,900</u>	<u>185,199</u>
<b>FUNDS</b>	8				
Unrestricted funds				<u>27,900</u>	<u>185,199</u>
<b>TOTAL FUNDS</b>				<u>27,900</u>	<u>185,199</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/08/2025 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 2024

### 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

	2024	2023
	£	£
Donations	32,231	232,977
Gift aid	3,007	22,207
	<u>35,238</u>	<u>255,184</u>

### 3. CHARITABLE ACTIVITIES COSTS

	2024	2023
	£	£
Charitable activities	180,318	133,057
Grants to individuals	7,977	39,063
	<u>188,295</u>	<u>172,120</u>

Within Charitable Activities is £772 restricted expenditure.



# HIPPO POOLS TRUST

## Notes to the Financial Statements - continued for the year ended 31 December 2024

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All incoming and outgoing resources are unrestricted.

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	3,007	25,599

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	2,000	2,000

### 8. MOVEMENT IN FUNDS

	At 1.1.24	Net movement	At
	£	in funds	31.12.24
		£	£
<b>Unrestricted funds</b>			
General fund	185,199	(157,299)	27,900
<b>TOTAL FUNDS</b>	<u>185,199</u>	<u>(157,299)</u>	<u>27,900</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	34,927	(192,226)	(157,299)
<b>Restricted funds</b>			
Tikki Hywood	311	(311)	-
<b>TOTAL FUNDS</b>	<u>35,238</u>	<u>(192,537)</u>	<u>(157,299)</u>

# HIPPO POOLS TRUST

## Notes to the Financial Statements - continued for the year ended 31 December 2024

### 8. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

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

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

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

### 9. RELATED PARTY DISCLOSURES

The charity received donations under gift aid provisions of £1,800 (2023 £1,800) from Richard Fox Lowe, trustee.

The charity received donations of £10,000 (2023 £65,000) from Purton Property Company Ltd, a company controlled by The Hon Sally Plummer, trustee.

The charity received donations under gift aid provisions of £10,075 (2023 £100,080) from The Hon Sally Plummer, trustee.

The charity received donations of £10,000 (2023 £65,000) 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 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	32,231	232,977
Gift aid	3,007	22,207
	<u>35,238</u>	<u>255,184</u>
<b>Total incoming resources</b>	35,238	255,184
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Hippo Pools Trust Zimbabwe	127,971	132,177
Tikki Hywood Trust	772	880
Camp closure	51,575	-
Grants to individuals	7,977	39,063
	<u>188,295</u>	<u>172,120</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	3,858	1,900
Bank charges	384	326
	<u>4,242</u>	<u>2,226</u>
<b>Total resources expended</b>	192,537	174,346
<b>Net (expenditure)/income</b>	<u>(157,299)</u>	<u>80,838</u>

