

**REGISTERED COMPANY NUMBER: 10168369 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171687**

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2018  
FOR

HIPZ  
(Health Improvement Project Zanzibar)

Hunter Accountants  
Chartered Accountants  
3 Kings Court  
Little King Street  
Bristol  
BS1 4HW

HIPZ  
(Health Improvement Project Zanzibar)

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for the year ended 31 March 2018

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HIPZ  
(Health Improvement Project Zanzibar)

REPORT OF THE TRUSTEES  
for the year ended 31 March 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. 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 2015).

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

HIPZ (Health Improvement Project Zanzibar) is a UK-registered charity established in 2006. The trustees of HIPZ are mainly UK doctors who have worked in Africa, along with professionals with other relevant experience. In partnership with the Zanzibar Ministry of Health, HIPZ leases two rural Government hospitals - Kivunge Hospital (72 beds) in the north of Zanzibar and Makunduchi Hospital (36 beds) in the south. At the commencement of the leases both hospitals were seriously dilapidated, without clinical staff or management. Outpatient services were disorganised, and the in-patient bed occupancy was very low.

The local population previously had little access to healthcare. HIPZ has renovated and equipped the two hospitals. There are now dedicated Maternity Units, Comprehensive Obstetric Services, and operating theatres with surgical services, a new purpose-built Primary Health Care Unit at each hospital, an ambulance pick-up service, hospital managers, trained local staff, and public health education taking place in the community. HIPZ is now providing healthcare and clinical services to around 300,000 people served by the two hospitals.

The core of HIPZ work in improving the healthcare and facilities is directed by HIPZ volunteer doctors who provide clinical services, manage projects and the training of local staff. Training is delivered in a number of ways - from the volunteer health professionals (most notably the HIPZ volunteer doctors who are based at the hospitals for up to a year) and also by visiting volunteer paediatricians, midwives, sonographers, specialists in tropical medicine, orthopaedic practitioners and others. There is external training provision, with local clinical staff being encouraged and financially supported by HIPZ to further their professional education either in Zanzibar or on the African mainland.

The initial focus for HIPZ was to develop the maternity services at the two hospitals and to provide GP type services from the two Primary Healthcare Units (PHCUs). These PHCUs now see over 3000 patients each a month and a range of clinics are held, such as child malnutrition, immunisations, etc.

HIPZ has also developed psychiatric services at both clinics & will be extending these services out into the community during 2018. Other clinical areas that have been a recent focus have been non communal diseases such as hypertension and diabetes.

HIPZ has a small team of nine employees, four of which work in the two hospitals as managers and surgeons. There is five admin staff. Three full time employees are based in Zanzibar - a Project Manager, Project Co-ordinator and Finance & Admin assistant. Two Admin staff is based in the UK - a fund raiser and a governance & legal administrator. HIPZ relies on donations and grants to fund its activities. All activities are overseen by the Trustees, a number of who provide hands-on support. The trustees do not charge for their services.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

10168369 (England and Wales)

### **Registered Charity number**

1171687

HIPZ  
(Health Improvement Project Zanzibar)

REPORT OF THE TRUSTEES  
for the year ended 31 March 2018

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

Rosehill  
Broomfield  
Bridgewater  
Somerset  
TA5 2EL

**Trustees**

R Macdonagh	Consultant Surgeon	
Dr F Cresswell	Doctor	- resigned 30.7.17
Ms C M Farrow	Housing Policy	
N Campain	Doctor	
Ms S Moore	Marketing	
A Rackham	Retired	- resigned 30.7.17
Dr J E Rees	Doctor (General Practitioner)	
Dr M H Spencer Chapman	Doctor	
L J Cunningham		- appointed 2.5.18

**Independent examiner**

Mark Hunter  
Chartered Accountant  
Hunter Accountants  
Chartered Accountants  
3 Kings Court  
Little King Street  
Bristol  
BS1 4HW

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

.....  
Dr J E Rees - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HIPZ  
(HEALTH IMPROVEMENT PROJECT ZANZIBAR)

**Independent examiner's report to the trustees of HIPZ (Health Improvement Project Zanzibar) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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').

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 your charity's accounts as 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.

**Independent examiner's statement**

I have completed my examination. I 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

Mark Hunter  
Chartered Accountant  
Hunter Accountants  
Chartered Accountants  
3 Kings Court  
Little King Street  
Bristol  
BS1 4HW

Date: .....

HIPZ  
(Health Improvement Project Zanzibar)

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2018

		Unrestricted fund	Restricted fund	Year Ended 31.3.18 Total funds	Period 7.5.16 to 31.3.17 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		57,190	44,383	101,573	114,974
Other trading activities	2	38,670	-	38,670	228,127
Investment income	3	49	-	49	2,656
<b>Total</b>		<u>95,909</u>	<u>44,383</u>	<u>140,292</u>	<u>345,757</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	44,714	-	44,714	26,241
Charitable activities		143,511	48,951	192,462	193,207
<b>Total</b>		<u>188,225</u>	<u>48,951</u>	<u>237,176</u>	<u>219,448</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(92,316)</u>	<u>(4,568)</u>	<u>(96,884)</u>	<u>126,309</u>
<b>Transfers between funds</b>	12	<u>27,466</u>	<u>(27,466)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(64,850)</u>	<u>(32,034)</u>	<u>(96,884)</u>	<u>126,309</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>143,985</u>	<u>55,861</u>	<u>199,846</u>	<u>73,537</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>79,135</u></u>	<u><u>23,827</u></u>	<u><u>102,962</u></u>	<u><u>199,846</u></u>

The notes form part of these financial statements

HIPZ  
(Health Improvement Project Zanzibar)

BALANCE SHEET  
At 31 March 2018

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	5,019	4,380	9,399	7,907
<b>CURRENT ASSETS</b>					
Debtors	10	10,632	2,534	13,166	14,991
Cash at bank		67,251	17,261	84,512	189,576
		<u>77,883</u>	<u>19,795</u>	<u>97,678</u>	<u>204,567</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(3,767)	(348)	(4,115)	(12,628)
		<u>74,116</u>	<u>19,447</u>	<u>93,563</u>	<u>191,939</u>
<b>NET CURRENT ASSETS</b>					
		<u>79,135</u>	<u>23,827</u>	<u>102,962</u>	<u>199,846</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>79,135</u>	<u>23,827</u>	<u>102,962</u>	<u>199,846</u>
<b>NET ASSETS</b>					
		<u>79,135</u>	<u>23,827</u>	<u>102,962</u>	<u>199,846</u>
<b>FUNDS</b>					
Unrestricted funds	12			79,135	143,985
Restricted funds				23,827	55,861
				<u>102,962</u>	<u>199,846</u>
<b>TOTAL FUNDS</b>					
				<u>102,962</u>	<u>199,846</u>

The notes form part of these financial statements

HIPZ  
(Health Improvement Project Zanzibar)

BALANCE SHEET - CONTINUED  
At 31 March 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

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

.....  
Dr J E Rees -Trustee



NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2018

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**

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

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	Year Ended	Period
	31.3.18	7.5.16 to 31.3.17
	£	£
2017 Bike Ride fundraising	13,802	30,915
10 year anniversary fundraising event	1,229	45,166
VCCP donation	9,000	12,000
CML Family Foundation donation	-	133,000
Student elective program	14,639	2,220
Prior year correction	-	4,826
	<u>38,670</u>	<u>228,127</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2018

**3. INVESTMENT INCOME**

	Year Ended 31.3.18 £	Period 7.5.16 to 31.3.17 £
Rents received	-	2,629
Deposit account interest	49	27
	<u>49</u>	<u>2,656</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	Year Ended 31.3.18 £	Period 7.5.16 to 31.3.17 £
Support costs	44,714	26,241
	<u>44,714</u>	<u>26,241</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.18 £	Period 7.5.16 to 31.3.17 £
Depreciation - owned assets	2,575	2,480
	<u>2,575</u>	<u>2,480</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the period ended 31 March 2017 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the period ended 31 March 2017 .

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2018

**7. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	Year Ended 31.3.18	Period 7.5.16 to 31.3.17
Hospital	5	4
Administration	5	5
	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	33,809	81,165	114,974
Other trading activities	228,127	-	228,127
Investment income	2,656	-	2,656
<b>Total</b>	<u>264,592</u>	<u>81,165</u>	<u>345,757</u>
<b>EXPENDITURE ON</b>			
Raising funds	26,241	-	26,241
Charitable activities	144,315	48,892	193,207
<b>Total</b>	<u>170,556</u>	<u>48,892</u>	<u>219,448</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>94,036</u>	<u>32,273</u>	<u>126,309</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	49,949	23,588	73,537
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>143,985</u>	<u>55,861</u>	<u>199,846</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2018

**9. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST OR VALUATION</b>	
At 1 April 2017	10,387
Additions	5,135
Revaluations	(1,068)
	<u>14,454</u>
At 31 March 2018	<u>14,454</u>
<b>DEPRECIATION</b>	
At 1 April 2017	2,480
Charge for year	2,575
	<u>5,055</u>
At 31 March 2018	<u>5,055</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>9,399</u>
At 31 March 2017	<u>7,907</u>

**10. DEBTORS**

	2018 £	2017 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>2,534</u>	<u>3,518</u>
Amounts falling due after more than one year:		
Other debtors	<u>10,632</u>	<u>11,473</u>
Aggregate amounts	<u>13,166</u>	<u>14,991</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Accrued expenses	<u>4,115</u>	<u>12,628</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2018

**12. MOVEMENT IN FUNDS**

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
<b>Unrestricted funds</b>				
General fund	143,985	(92,316)	27,466	79,135
<b>Restricted funds</b>				
Restricted fund	55,861	(4,568)	(27,466)	23,827
<b>TOTAL FUNDS</b>	<u>199,846</u>	<u>(96,884)</u>	<u>-</u>	<u>102,962</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	95,909	(188,225)	(92,316)
<b>Restricted funds</b>			
Restricted fund	44,383	(48,951)	(4,568)
<b>TOTAL FUNDS</b>	<u>140,292</u>	<u>(237,176)</u>	<u>(96,884)</u>

**Comparatives for movement in funds**

	At 7.5.16 £	Net movement in funds £	At 31.3.17 £
<b>Unrestricted Funds</b>			
General fund	49,949	94,036	143,985
<b>Restricted Funds</b>			
Restricted fund	23,588	32,273	55,861
<b>TOTAL FUNDS</b>	<u>73,537</u>	<u>126,309</u>	<u>199,846</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 March 2018

**12. MOVEMENT IN FUNDS - continued**

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	264,592	(170,556)	94,036
<b>Restricted funds</b>			
Restricted fund	81,165	(48,892)	32,273
<b>TOTAL FUNDS</b>	<u>345,757</u>	<u>(219,448)</u>	<u>126,309</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2018.

HIPZ  
(Health Improvement Project Zanzibar)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2018

	Year Ended 31.3.18 £	Period 7.5.16 to 31.3.17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	57,190	23,581
Gift aid	-	9,745
Grants	44,383	81,165
Cost sharing	-	483
	<hr/>	<hr/>
	101,573	114,974
<b>Other trading activities</b>		
2017 Bike Ride fundraising	13,802	30,915
10 year anniversary fundraising event	1,229	45,166
VCCP donation	9,000	12,000
CML Family Foundation donation	-	133,000
Student elective program	14,639	2,220
Prior year correction	-	4,826
	<hr/>	<hr/>
	38,670	228,127
<b>Investment income</b>		
Rents received	-	2,629
Deposit account interest	49	27
	<hr/>	<hr/>
	49	2,656
<b>Total incoming resources</b>	<hr/>	<hr/>
	140,292	345,757
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Hospital salaries	23,963	21,907
Hospital staff salary enhancements	19,460	19,174
Travel	5,511	1,545
Hospital staff bus	-	5,658
Clinical support	2,098	4,008
Psychiatry project	128	1,508
Hypertensive project	-	180
Malnutrition project	889	356
Medical equipment	26,167	3,068
Ambulance service	224	411
Hospital refurbishment	15,773	39,714
Hospital maintenance	923	328
Hospital fixtures and fittings	507	6,053
Carried forward	95,643	103,910

This page does not form part of the statutory financial statements

HIPZ  
(Health Improvement Project Zanzibar)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 March 2018

	Year Ended 31.3.18 £	Period 7.5.16 to 31.3.17 £
<b>Charitable activities</b>		
Brought forward	95,643	103,910
Miscellaneous	245	15
Refreshment (meetings/training )	726	659
Education and training	5,475	1,957
Project stationery	37	243
Trustee support	-	188
Volunteer programme support	17,155	17,182
Traditional Birth Attendant project	28	-
Cars	2,810	3,274
PBF verification & assessment costs	2,714	7,478
Expenses reallocation	-	-
Depreciation of tangible fixed assets	2,575	2,480
	<hr/>	<hr/>
	127,408	137,386
<b>Other costs</b>		
<b>Administration, fundraising and finance costs</b>		
Admin salaries	43,236	40,827
Admin fuel	2,050	1,573
ICT (Information & communication)	2,999	3,624
Office stationery	871	1,610
Admin support	1,291	3,278
Admin transport	229	220
Zanzibar office - Vuga	5,533	6,714
2017 Bike ride	33,176	7,288
10 year anniversary fundraising event	-	14,327
Fundraising event	-	331
Bank charges	505	415
Legal	-	960
Just Giving fee	2,188	-
Just Giving admin charge	419	-
Fundraiser	10,759	-
Office equipment	1,381	-
Exchange rate variances	2,731	(605)
	<hr/>	<hr/>
	107,368	80,562
<b>Governance costs</b>		
Accountancy and legal fees	2,400	1,500
	<hr/>	<hr/>
<b>Total resources expended</b>	237,176	219,448
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(96,884)	126,309
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