



Our clinic is like a safe haven amid the storm



Newlands Clinic continued to grow in 2018 despite the difficult situation in Zimbabwe. What is the secret of its success?

The holistic approach and comprehensive medical care are certainly important factors, but the continued loyalty of our team also has a big impact.

So the infrastructure makes less of a difference?

A good infrastructure and a high quality of medicine are the bedrock of our work, of course. They are absolutely vital. That said, our success isn't based solely on X-rays and lab equipment, which the public-sector clinics often don't have. What sets us apart is the relationship between the nurses, the doctors, and the patients. If you have a good relationship with patients, treatment will be more successful. It's about attention and trust – about how we treat our patients from reception right through to medication pick-up.

What worked particularly well last year?

One of the highlights was our work with adolescents and young adults to improve their adherence levels. Group therapy sessions were a great success. Everyone who took part regularly achieved a fully suppressed viral load within a year, meaning that they are no longer contagious. A second key success was the first HIV course for nurses from surrounding countries. We hope that, with the support of the Swiss Agency for Development and Cooperation, we'll be able to offer many more courses like this one, because our knowledge is urgently needed throughout southern Africa.

What else are you proud of?

Medical Directors Cleophas Chimbetete and Margaret Pascoe work very independently and are exemplary managers of their particular areas. Stefan Zimmerli contributes new therapeutic strategies and findings from Switzerland, which are a great help, and further improve the quality of our work. Our model, with a Swiss doctor sharing strategic knowledge in a supervisor and coach role, is working very well.



“If you have a good relationship between nurses, doctors, and patients, treatment will be more successful. It's about attention and trust – about how we treat our patients from reception right through to medication pick-up.”

Prof. Ruedi Lüthy, founder of the Foundation and Newlands Clinic

What challenges do you currently face?

A very large number of people depend on our help. At the same time, we have to keep costs under control. Our resources are limited, and we must be sure that help reaches those that need it most urgently – especially amid the current economic crisis in Zimbabwe, which has further exacerbated poverty.



The Foundation celebrated its 15-year anniversary in 2018. Have you ever felt that the future was in doubt?

No, never. Our clinic operates largely independently of the political and social circumstances. It's something of a safe haven amid the storm, and we are infinitely grateful that we can pursue this work, because it is more important now than ever before. We have saved the lives of thousands of people, and allowed them and their families to continue to live a virtually normal life. That is possible only with the support of our donors. We thank them all from the bottom of our hearts!

Reliable support for patients in need

Economic and political turbulence characterised 2018 in Zimbabwe. Despite this, Newlands Clinic continued to run smoothly, offering around 6,500 patients a place of peace and hope where they received medical care and attention.

At the end of December 2018, Newlands Clinic had 6,448 children, young people and adults registered in care (+5.3 %). As in 2017, HIV treatment was highly successful, with 89 % of patients in treatment for at least six months having a fully suppressed viral load. The figure for adolescents and young adults (aged 15–24) was 76 %. Their treatment remains a great challenge, although group therapy has brought about a sustained improvement in adherence (see page 8).

Efficient treatment keeps costs stable

One of the key aims for 2018 was to achieve further efficiency gains in the Clinic's operations. For example, patients who adhere strictly to their treatment plan and who have no special health problems need check-ups less often. The frequency of blood tests to determine their viral load has also been reduced. This creates capacity for very sick

patients who have been referred from other clinics, while still helping to keep average treatment costs as stable as possible.

Comprehensive medical support required HIV patients are at an above-average risk of developing cancer. Some 2,800 patients at the Women's Health Centre were screened for cervical cancer and treated if necessary in 2018. General cancer prevention activities were also stepped up as part of routine examinations. We established cancer in a total of 100 patients in the reporting year. Anyone who could not afford treatment received financial support thanks to dedicated donations.

Other important services offered by the Clinic include treatment for sexually transmitted infections, advice on family planning and contraception, and dental treatment. Furthermore, it has been found over the years that a patient's mental health is a major factor in the success of their HIV treatment. Many of our patients are suffering from depression or post-traumatic stress disorders as a result of the difficult circumstances in which they live. They are supported by the Clinic's own psychologist and social worker.

Fighting malnutrition and hunger

The further deterioration in Zimbabwe's economic situation meant that nutritional support



“We've learned so much in the past 15 years – and we want to pass that on to specialists throughout the region. It changes everything. Thanks to comprehensive treatment, people living with HIV are given a new lease of life, and can be there for their families once again.”

Sabine Lüthy, Chief Executive of the Ruedi Lüthy Foundation, with patient Rumbidzai H.

was vital for many of our patients in 2018. Around 700 families suffering from hunger received a monthly allowance of maize meal, beans and vegetable oil. The UN's World Food Programme finished in the first quarter, the milk powder programme of the Swiss Agency for Development and Cooperation (SDC) at the end of the year. To offset this, we distributed more *e'Pap*, a vitamin-rich porridge. Meanwhile, we continued our maize farming project, under which 100 patients received training in water-efficient maize cultivation and are thus now able to feed their families themselves.

Better prospects for children and young people

Despite the enormous poverty in Zimbabwe, our youngest patients should be able to go to school. We financed the school fees of 184 children and young people during 2018. In addition, thanks to our vocational skills training programme young patients can complete vocational training that should enable them to earn a living. At the end of the year, 21 of the 41 young people who began their training in 2017 and 2018 were progressing through the programme, and a further eight have completed it. As the next step, they will receive start-up support to set up their own businesses. ■

The impact of our work

We want to put our patients in a position in which they are able to look after their families themselves as far as is possible. Our maize farming project, for example, provides long-term support to families suffering hunger, and gives them a livelihood. Some 100 patients took part in 2018, and now have the knowledge they need to cultivate maize using water-saving methods. Rumbidzai H., 54, is one of them (*pictured below*). A patient at our Clinic, she looks after her mother, two children, and her granddaughter Shayleen.



Newlands Clinic's social worker Marigold Mupunga with Sabine Lüthy and the patients Simba & Augustine C.



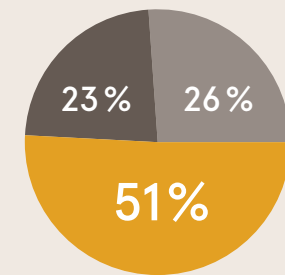
HIV treatment must be taken for a lifetime. That is why, if a patient does not keep an appointment, we do all that we can to find out why. Possible reasons are that they have been driven out of their home, domestic violence, or mental health issues. And our efforts pay off. In 2018, only 90 patients (1.4 %) stopped their treatment. At the same time, we were able to persuade 54 to begin therapy again.

92% of adult patients over the age of 25 have a suppressed viral load

76% of young people aged between 15 and 24 have a suppressed viral load

If HIV treatment is adhered to strictly, there comes a point at which the virus can no longer be detected in the blood, and the patient is no longer infectious. That is a milestone in the long fight against Aids – and one that we achieved with 89 % of all patients in 2018. The success rate in this respect is higher among adults than among young people (*see page 8*).

Effective treatment means that the HIV-positive population is becoming ever-older. Newlands Clinic is no exception here: almost a quarter of our patients are now aged 50 or older. Just over a quarter more are children and young people up to the age of 24, and around half of patients are between 25 and 49 years of age.



up to the age of 24
aged 25 to 49
aged 50 or older

A home for the homeless

Many young people struggle with their HIV infection and the lifetime of therapy that it means. They need particularly close support to ensure that their treatment continues uninterrupted. Group therapy gives them renewed courage and hope for a future worth living.



Young patients at Newlands Clinic's adolescent corner

“Mental health has a major influence on HIV treatment”.

Bahati Kasimonje, psychologist at Newlands Clinic

They are falling in love for the first time, rebelling against the older generation, and seeking out their own path – adolescence rocks a young person's world to its foundations. The teenagers in treatment at Newlands Clinic are no exception, but for them, life is even more difficult. Not only are they HIV-positive, which is a huge taboo and requires a lifetime of treatment, but also, in most cases, they live in very difficult circumstances. Many of them have lost their parents to Aids, and live in a home or with relatives. What's more, the high rate of unemployment in Zimbabwe means that their prospects for the future are bleak.

Clinic offers a second home

At Newlands Clinic, these young people not only receive medical support, but are also treated with care and respect. “Our Clinic is

a home for the homeless”, says nurse Farai Rusinga, who treats children and teenagers. His work is his world, and he regularly arrives at the Clinic extra-early to ensure that his charges get to school on time after their check-up.

“Many are so sick when they start treatment that they haven't been able to go to their lessons”, he explains. Fortunately, that changes quickly. “In general, after a few months of treatment they will be strong enough again.” In addition to their HIV medication, these patients are given a vitamin-rich porridge to build them up. The Clinic will also help if they don't have the money for food or for school. The most important things, however, are understanding and trust. “Whether good or bad, they bring everything that they're experiencing with them to the Clinic. We listen to them,

and we don't judge”, says Farai Rusinga – known to all as ‘Uncle Farai’.

Struggling with a lifetime of treatment

This relationship of trust is especially valuable during adolescence, because that is when patients begin to understand the full implications of their HIV infection, and that they will have to take medication all of their lives. “Many feel betrayed by their parents, and want to know who's responsible for their infection”, according to Farai Rusinga. Things are compounded by their fears for the future. Questions such as “will I be able to get married?”, “will my children also be HIV-positive?”, and “what will happen if my girlfriend or boyfriend finds out about my HIV status?” are common. >



“Therapy is the first time that many have talked about their HIV story.”

Bahati Kasimonje, psychologist

“We listen to our young patients, and don’t judge.”

Farai Rusinga, adolescent nurse



“Our group therapy programmes work. All of the young people who came regularly had a fully suppressed viral load a year later. That means that they are no longer contagious. That’s a huge step forward.”

Bahati Kasimonje, psychologist

A lack of support, a loss of hope, and anxiety, are the principal reasons that many young people stop taking their medication regularly. That is highly dangerous, because the virus is then able to replicate quickly and uncontrolled, and in many cases becomes resistant to treatment. If the regular blood test shows up an elevated viral load, action must be taken fast. That’s where psychologist Bahati Kasimonje also comes in.

Group therapy gives new hope

“The mental health of our patients has a major influence on their HIV treatment”, she explains. Young people who have not been adhering sufficiently to their treatment plan receive support in an eight-week group therapy programme. And it is proving highly successful. “Our evaluations show that all of the

young people who attended at least three-quarters of the therapy sessions have a fully suppressed viral load one year later”, says Bahati Kasimonje. This means that HIV can no longer be detected in their blood, and that they are no longer contagious. The rate among those who did not benefit from group therapy was just 40 per cent. Other patients are forced to switch to other, more expensive medications that are subject to limited availability in Zimbabwe.

“People often think that it’s just about taking a couple of pills”, says the psychologist. “But if we don’t take these young people’s problems seriously, resistance to treatment will just increase.” During the sessions, she explains the connection between adherence and viral load in precise detail, and also highlights the fact that not all forms of medication

are available in Zimbabwe. “We then move on to developing ideas within the group about how they can improve their adherence to treatment”, says Bahati Kasimonje. Key issues are the taboos surrounding HIV and Aids, disclosure of their HIV status, and sexuality and relationships.

A safety net

“Our therapy sessions are often the first time that most of our patients have talked about their personal HIV story”, Bahati Kasimonje explains. The weight of not being able to share their lived experiences of HIV is so enormous that many of them are not able to speak even to family members or friends, and they hide their medication. There is also a small adolescent corner in the Clinic’s grounds. Some patients come every day, because they are left to fend for themselves,

and do not have a job. This gives most of these young people a network of friends to carry them through their difficult adolescent years. As Farai Rusinga says: “Seeing orphaned children become independent young men and women is the best reward for our work.” ■

➤ Most patients at Newlands Clinic live in great poverty, and as a result many of them suffer which can jeopardise their HIV treatment. Depression and post-traumatic stress disorders are particularly common. These patients receive targeted psychological support in the form of individual therapy, workshops, and group therapy.

Training specialists means saving lives

More than 700 specialists attended a course at our Training Centre during 2018. Moreover, with the support of the Swiss Agency for Development and Cooperation (SDC) we were able to train 20 nurses from other southern African countries for the first time. They will carry their life-saving knowledge to clinics throughout the region.

The training we offer centres on our two-week HIV Management Course, which covers the theory and practice of treating HIV and Aids. In 2018 it was attended by 293 doctors and nurses, 90 % of whom work in clinics in the public healthcare sector. Thanks to the support of the Swiss Agency for Development and Cooperation (SDC), for the first time we were also able to train 20 nurses from six countries within the Southern African Development Community (SADC). A further 35 doctors completed the abridged five-day version of the course. This allowed us to respond more effectively to their specific knowledge and needs.

Greater decentralisation

In addition to our doctors, the nursing specialists at Newlands Clinic are increasingly sharing their knowledge either as teachers or as mentors in practice-based programmes. Furthermore, shorter courses and training events are increasingly being held locally so that we are able to reach more specialists from other provinces, and to reduce costs.

Specific courses for organisations

On request we also offer specific courses for individual organisations. For example, we trained 73 doctors from Premier Services Medical Investments (PSMI), the largest private healthcare provider in Zimbabwe. For Gateway Teacher College, we provided 25 trainee teachers with comprehensive information on HIV/Aids that they will be able to pass on in their classrooms. These courses are not financed by donations, but by the organisations themselves.

Moreover, the Newlands Clinic IT department continues to support three clinics run by Population Services International, as well as two public-sector clinics, with the use of our ePOC software. Meanwhile, the medical team answers previous course graduates' questions on treatment via the Medical Helpdesk. ■



Number of participants per course

HIV Management Course for health care workers (2 weeks)	293
HIV Management Course for doctors (1 week)	35
Continuing education on HIV treatment	111
Diagnosis of cervical cancer	8
Treatment of genital warts	28
Continuing medical education in the provinces	160
Course for PSMI doctors	73
Training for trainee teachers	25
Total	733

International pilot course

With the support of the SDC, in the autumn of 2018 we successfully conducted a pilot course for nurses from SADC countries. This region is home to 38 % of all those living with HIV/Aids worldwide, and there is an urgent need for the life-saving knowledge we offer. The 20 participants from Botswana, Lesotho, Malawi, Namibia, Swaziland and Zambia were taught theoretical knowledge, and received practical insights into treatment. They will now apply what they have learned in their own clinics, and pass it on to their colleagues. A further course for specialists from the SADC region is planned for 2019.

Many clinics in Zimbabwe suffer staff shortages, meaning that doctors are often unable to spend a full two weeks away from their work. In response to this, in 2018 we conducted three five-day abridged HIV Management Courses consisting only of the theoretical part of the full course. The feedback was very positive.

Between 2013 and 2018 we were able to train around 1,800 doctors and nurses in the management of HIV. This benefits tens of thousands of patients beyond our clinic who are dependent on a lifetime of HIV treatment.

Findings from 15 years of HIV treatment in Zimbabwe

With our clinical research, we ensure that as many people as possible with HIV/Aids benefit from the findings of our work. This is made possible by our ePOC software, which provides a foundation of valuable long-term data.

In 2018 as in the past, staff at Newlands Clinic conducted a variety of studies, published the findings in scientific journals, and presented their work at national and international conferences. Our long-term studies attract particular interest, as many countries in southern Africa lack reliable data. With our proprietary ePOC software, Newlands Clinic has been collecting patient data systematically since 2004. We are unique in Zimbabwe in this regard.

At the 2018 International AIDS Conference in Amsterdam, we were able for the first time to demonstrate the long-term success of group therapy, which results in a decisive improvement in adherence among adolescents (see page 8). We were also able to present and publish research results on cancer, mortality trends, and the increase in drug resistance in HIV during the year under review.

Current studies

Current research work is looking into the types of papilloma viruses commonly found in Zimbabwe, as the cause of cervical cancer, measurement of adherence by testing hair samples for traces of medication, a monotherapy for children and adolescents with poor adherence, and the success of HIV treatment using third-line drugs.

In addition to Ruedi Lüthy and Stefan Zimmerli, the research team consists of the team of doctors, the head pharmacist, the head lab scientist, the psychologist, and one research associate. ■



“Thanks to ongoing training, our medical team has become particularly aware of rare disease patterns. That means that we can diagnose complex illnesses at an earlier stage, and cure them more often. That’s a huge step forward.”

PD Dr. med. Stefan Zimmerli, Medical Coordinator of Newlands Clinic, with student Eleanor Kaziboni

Foundation bodies

Board of Trustees: Ulrich B. Mayer, Attorney, Zurich (President) | Martin Fuhrer, former Head of International Cooperation at the Swiss Red Cross, Bern | Prof. em. Ruedi Lüthy, Harare/Zimbabwe, Muntelier | Prof. em. Hans Lutz, Rüdlingen | Gregor Neidhart, certified expert in accounting and controlling, Winterthur | Beat Wagner, former Head of Communications at the Swiss Red Cross, Zurich

Executive Management: Sabine Lüthy, Chief Executive | Harald Henggi, Deputy Chief Executive
Newlands Clinic Directorate: Dr. Cleophas Chimbetete, Director Training and Research | Prof. em. Ruedi Lüthy, founder of the Foundation and Newlands Clinic, consultant | Dr. Margaret Pascoe, Medical Director Clinical Affairs | Matthias Widmaier, Country Director | PD Dr. med. Stefan Zimmerli, Medical Coordinator

Scientific Advisory Council: Prof. Hansjakob Furrer, Physician in Chief and Director, Department of Infectious Diseases, Bern University Hospital | Prof. Huldrych Günthard, Deputy Director, Department of Infectious Diseases and Hospital Epidemiology, University Hospital Zurich | Prof. Bernard Hirschel, Chairman of the Cantonal Ethics Committee, Geneva (CCER) | Prof. Christoph Rudin, Head of Nephrology and Paediatrics, University Children’s Hospital, Basel | Prof. em. Jörg Schüpbach, former Director of the Swiss National Centre for Retroviruses, University of Zurich

Patronage Committee: Kurt Aeschbacher, television presenter and journalist, Zurich | Ruth Dreifuss, former Swiss Federal Councillor, Geneva | Prof. em. Felix Gutzwiller, former Director of the Institute of Social and Preventive Medicine, University of Zurich | Patrick Rohr, communications consultant, photographer and journalist, Zurich/Amsterdam | Marcel Stutz, former Swiss Ambassador | Prof. em. Martin Täuber, former Rector of the University of Bern | Prof. Alexandra Trkola, Head of the Institute of Medical Virology, University of Zurich

Our heartfelt thanks!

Without our project partners and the generous contributions from our many donors, we would be unable to carry out our fight against HIV/Aids. Thank you all from the bottom of our hearts!

Special thanks go to the following institutions:

- Apotheke zum Rebstock AG
- Bernhart-Matter-Stiftung
- Dr. Rau Stiftung
- Elisabeth Nothmann Stiftung
- Fondation Hubert Looser
- Hans-Eggenberger-Stiftung
- Integri AG
- ISPM University of Bern
- Leopold Bachmann Stiftung
- Lotte und Adolf Hotz-Sprenger Stiftung
- MediService AG
- NatPharm
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- Schmid Unternehmerstiftung
- Schroder Stiftung
- Stiftung Accentus
- Stiftung Bernhard Kunder
- Stiftung des Rotary Club Bern Bubenberg
- Swiss Agency for Cooperation and Development SDC
- Tschikali Stiftung
- United Nations World Food Programme
- University of Bern
- Vifor Pharma Group
- Vrenjo-Stiftung
- Zimbabwe Ministry of Health and Child Care



In addition to 150 guests, former Federal Councillor Ruth Dreifuss joined us in November to celebrate the Foundation's 15th anniversary. Our heartfelt thanks!

Students at the Zurich Oberland cantonal school donated the proceeds of their Aretha Franklin musical to the Ruedi Lüthy Foundation. Our heartfelt thanks!



In 2018 as in the past, staff at MediService maintained a collection box for voluntary contributions to the Ruedi Lüthy Foundation. These were then rounded up by the company. Ruedi and Sabine Lüthy were delighted to receive a cheque for CHF 14,000. A warm thank you for your loyalty and your generosity!



On 17 November, the Medical Doctors' Ball held a collection for our Foundation for the 16th successive year, and presented a cheque for CHF 10,000 to Stefan Zimmerli and Sabine Lüthy. A big thank you on behalf of all of our patients for your long-standing support. (photo: Fabian Biasio)

A collection – of CHF 4,486.40 – was once again taken for the Ruedi Lüthy Foundation at the Pink On Ice Princess competition, held in Zurich on 1 December 2018. Our warmest thanks for your solidarity with the patients of Newlands Clinic!



Four members of the staff of our Newlands Clinic attended the 10th World AIDS Conference in Amsterdam: head lab scientist Tinei Shamu, doctor Sandra Bote, Director Training and Research Cleophas Chimbetete, and psychologist Bahati Kasimonje. Congratulations!

Operations secure long-term thanks to reserves

In 2018, around 86 % of total spending was routed into our projects (2017: 85 %). In view of lower donation income and slightly higher project costs, we closed the financial year with a deficit of CHF 1.2 million. The foundation is able to cover this expenditure surplus thanks to forward planning and prudent management.

At a total of CHF 5.5 million, income in 2018 was around 11 % lower than in 2017. Ordinary donations amounted to CHF 1.8 million. The 22 % year-on-year decline in this item is attributable to a lower level of major private donations. By contrast, earmarked donations of around CHF 818,000 were significantly higher (+143 %) than the previous year's figure. Meanwhile, donations in kind (primarily medicines) were down by approximately 16 % compared with 2017, although our drug inventory meant that patients were always kept well supplied with the medication they need.

The Swiss Agency for Development and Co-operation (SDC) provided CHF 1.0 million in financial support for Newlands Clinic during 2018 – part of a total CHF 4.6 million commitment to the foundation as a whole for the 2016-2019 period. The SDC also contributed CHF 96,000 to our nutritional support programme last year. Income from the Training Centre increased to CHF 105,000 during the year under review as a result of the international pilot course that was held with SDC support.

Slight increase in total spending

At CHF 6.5 million, the foundation's total spending was slightly higher than the previous year. Some 86 % of this outlay flowed directly into the project (2017: 85 %). It comprised around CHF 4.8 million for the clinic (+7 %), CHF 541,000 for the Training Centre (+21 %, increase owing to pan-regional pilot course), and CHF 263,000 for the Women's Health Centre (7 %).

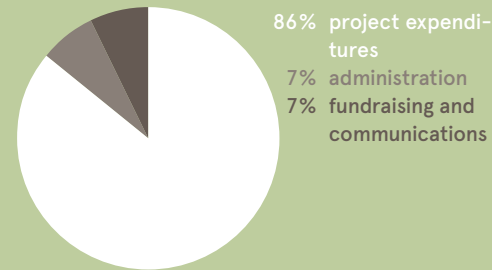
General expenditures low and stable

General expenditures for administration, fundraising and communications at the foundation's office in Bern were held at the low

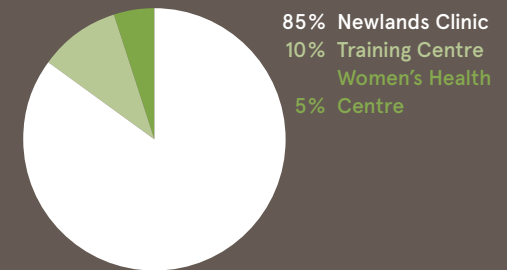


The foundation was established in March 2003. Its purpose is to provide comprehensive treatment and care to HIV and AIDS patients in southern Africa who cannot pay for themselves. The foundation does not pursue any business interests, and it does not seek to make a profit.

Breakdown of total expenditures



Breakdown of project expenditures



level of CHF 0.9 million. They accounted for 14 % of total spending during the year under review (2017: 15 %). Administration costs amounted to approximately CHF 476,000, with expenditures on fundraising and communications totalling around CHF 435,000.

Balance sheet and annual result

As at 31 December 2018, circulating assets totalled just under CHF 9.5 million (-10.5 %). Designated capital stood at CHF 8.5 million, CHF 7.6 million of which is accounted for by Newlands Clinic. These assets mean that, should income fall, the lifelong HIV treatment that our patients need can be ensured until they can be referred to other clinics. The SDC has agreed to this approach.

The laboratory inventory in Zimbabwe as at 31 December 2017 (CHF 120,000), which

was included in the financial statements after their initial publication, necessitates the corresponding restatement of the foundation's prior-year figures.

The operating statement closed with a deficit of around CHF 1.1 million. In view of the negative development in the financial result, the foundation's financial statements for 2018 thus show a deficit of approximately CHF 1.2 million, which can be covered by our reserves.

Financial statements for Zimbabwe

The local Ruedi Lüthy Foundation Zimbabwe organisation ensures the smooth running of Newlands Clinic on site, funded by its parent organisation Ruedi Lüthy Foundation. ➤

The financial statements of the Ruedi Lüthy Foundation Zimbabwe, the Training Centre and the Women's Health Centre were audited by Grant Thornton in Harare, and have been consolidated into the present financial statements.

Organisation and remuneration

The foundation's bodies are listed on page 15. The members of the Board of Trustees are each elected for a four-year period of office, and may be re-elected repeatedly. The members work in an honorary capacity. In addition to the strategic management of the foundation, they are responsible for managing its assets. The salaries and fees of the Chief Executive and her deputy totalled around CHF 171,000 (including employer's social security contributions) in 2018. Around CHF 75,000 of this was allocated to project expenditures and CHF 96,000 to general expenditures.

Looking ahead

In view of the unstable socio-economic situation in Zimbabwe, it is difficult to estimate how costs will develop during 2019. By making further efficiency gains at the local level, as well as in the office in Bern, we will keep project expenditures stable to secure the long-term care of our patients. Measures are also planned to increase our income so that we can keep the annual accounts balanced in the medium term. We are currently working with the SDC to plan phase 3 of our contract, covering the 2020–2023 period. ■



"I'm very proud that we were always able to keep Newlands Clinic running on a stable basis, despite the difficult conditions. That's only possible as a team, and it is thanks to the motivation and hard work of every single member of staff."

Matthias Widmaier, Country Director of Newlands Clinic

Report of the Statutory Auditor on the Limited Statutory

to the Board of Trustees of
Ruedi Lüthy Foundation, Bern

As statutory auditors, we have examined the financial statements of Ruedi Lüthy Foundation, which comprise the balance sheet, income statement, cash flow statement, statement of changes in equity and notes for the year ended 31 December 2018. As permitted by Swiss GAAP FER 21 the information in the performance report is not required to be subject to the statutory auditors' examination.

These financial statements in accordance with Swiss GAAP FER 21 are the responsibility of the board of trustees. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of personnel and analytical procedures as well as detailed tests of foundation documents as considered appropriate in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER 21. Furthermore, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law, the foundation's deed and regulations.

Zurich, 8 March 2019

Yours sincerely

LIENHARD Audit AG

Claudio Piubel
Licensed Audit Expert
Auditor in Charge

Stephan Lienhard
Licensed Audit Expert

Enclosure:

- Financial statements 2018 (balance sheet, income statement, cash flow statement, statement of changes in equity and notes)

Bleicherweg 45, 8027 Zürich, Tel. 044 201 76 00, www.lienhard.ch

Mitglied von EXPERTSuisse

Statement of operations

	2018	2017
	CHF	CHF
Earnings		
Donations	4,191,912	4,679,883
– Ordinary donations	1,780,895	2,346,349
– Earmarked donations	817,978	335,394
– Donations in kind	1,593,039	1,998,140
SDC contributions	1,096,000	1,333,500
Income from Training Centre	105,485	42,491
Other earnings	78,937	100,443
Total earnings	5,472,334	6,156,317
Expenditures		
Project expenditures Harare		
Newlands Clinic	4,841,103	4,538,727
– Staff expenditures	1,785,896	1,704,957
– Medication and medical costs	2,766,038	2,552,197
– Infrastructure and vehicles	184,601	170,762
– Various project costs	104,568	110,811
Training Centre	540,640	443,643
Women's Health Centre	262,994	283,007
Total project expenditures Harare	5,644,737	5,265,377
General expenditures		
Administrative costs	476,313	497,118
Fundraising and communications	434,705	424,713
Total general expenditures	911,018	921,831
Total expenditures	6,555,755	6,187,208
Operating result	–1,083,421	–30,891
Financial result	–110,777	90,282
Annual result before withdrawal from capital	–1,194,198	59,391
Withdrawal from designated capital	9,981	8,389
Annual result after withdrawal from capital	–1,184,217	67,780

Balance sheet

	2018	2017
	CHF	CHF
Assets		
Cash, post office account, bank deposits	5,653,032	6,275,602
Securities	2,898,966	3,073,735
Receivables from goods and services and prepayments and accrued income	105,860	105,568
Inventories	836,704	1,157,532
Total assets	9,494,562	10,612,437
Liabilities		
Short-term liabilities		
Payables from goods and services and accrued liabilities and deferred income	258,217	204,828
Capital of the organisation		
Paid-in capital of the foundation	100,000	100,000
Designated capital	8,544,896	8,554,878
Reserve for fluctuations in asset value	100,000	100,000
Unrestricted capital	1,648,613	1,580,834
Annual result	–1,184,217	67,780
Currency translation differences	27,053	4,117
Total liabilities	9,494,562	10,612,437

Lienhard Audit AG in Zurich serves as the foundation's auditors. The supervisory authority is the Federal Supervisory Board for Foundations (FSBF).

As regards accounting we comply in full with the accounting and reporting recommendations for non-profit organisations (Swiss GAAP FER 21), and with the ZEWO requirements.

Ruedi Lüthy Foundation
(formerly Swiss Aids Care International)
Falkenplatz 9 CH-3012 Bern
Phone +41 31 302 05 65

info@rl-foundation.ch
www.ruedi-luethy-foundation.ch
IBAN CH60 0900 0000 8770 0710 6

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