Mikuyu Tanzania

England & Wales · Charity number 1119512

Details

Other names	LIVINGSTONE TANZANIA TRUST
Status	Registered
Legal form	Charitable company
Company number	06182571
Registered	2007-06-06
Register	View on the Charity Commission register

Contact

Address	14 St. Davids Drive Leigh-On-Sea Essex SS9 3RF
Phone	07798787270
Email	info@mikuyutanzania.org
Website	www.mikuyutanzania.org

Activities

Objects: TO ADVANCE ANY PURPOSE WHICH IS RECOGNISED AS BEING EXCLUSIVELY CHARITABLE UNDER ENGLISH LAW AND WITHOUT PREJUDICE TO THE FOREGOING, IN PARTICULAR, TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC AND LOCAL COMMUNITIES IN EAST AFRICA THROUGH:1 THE RELIEF OF POVERTY AND IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES;2 THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION WITH PARTICULAR REFERENCE TO THE TOURIST INDUSTRY; AND3 THE ADVANCEMENT OF EDUCATION OF THE PUBLIC THROUGH TRAINING AND THE PROMOTION OF EMPLOYMENT OPPORTUNITIES.WHERE SUSTAINABLE DEVELOPMENT MEANS "DEVELOPMENT THAT MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS."

Activities: Alleviation of poverty in rural Tanzania

Downloaded from opencharities.uk/ew/1119512

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** EAST AFRICA
- Tanzania

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£239,585	£264,973	-	-
2024-03-31	£288,559	£267,579	-	-
2023-03-31	£241,171	£276,480	-	-
2022-03-31	£184,527	£180,364	-	-
2021-03-31	£221,654	£176,469	-	-

Trustees

Name	Role	Appointed
Alix Lily Wootten		2016-06-01
Amy Mitchell		2022-06-22
Carolyn Hyde		2022-01-14
Clive Shiret		
David Higham		2022-06-10
Gemma Clark		2024-02-21
Thomas Wills		2016-06-01

Downloaded from opencharities.uk/ew/1119512

Mikuyu Tanzania

England & Wales - Charity number 1119512

Accounts

Charity Registration No. 1119512

Company Registration No. 06182571 (England and Wales)

MIKUYU TANZANIA

(FORMERLY LIVINGSTONE TANZANIA TRUST)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

RickardLuckin

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
CONTENTS

	Page
Trustees' report	1 - 15
Independent examiner's report	16
Statement of financial activities	17
Balance sheet	18
Notes to the financial statements	19 - 31

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
LEGAL AND ADMINISTRATIVE INFORMATION

Directors	C Shiret A Wootten CP Hyde D Higham T Wills A Mitchell G Clark	 (Appointed 2 May 2024)
Secretary	C Shiret	
Charity number	1119512	
Company number	06182571	
Registered office	14 St Davids Drive Leigh on Sea Essex SS9 3RF	
Independent examiner	Janine Mansfield Rickard Luckin Limited 1st Floor County House 100 New London Road Chelmsford Essex CM2 0RG	
Website	www.mikuyutanzania.org	

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

A message from our Chairman.

The year was all about planning for the future while ensuring the past was properly 'put to bed'. That sounds odd, but at Mikuyu Tanzania (formerly Livingstone Tanzania Trust) we have always committed to ensuring agreed projects are fully funded and fully delivered and that is precisely what we have achieved.

The Board of Trustees took a decision in 2023 to change the name of the organisation to better reflect the operational model, when we appointed our first Tanzanian in-country Programmes Manager, Abdallah Njayagha (Abdi). We have spent this year ensuring that every detail of the transition was in place and I was extremely pleased that at the end of March 2025 Mikuyu Tanzania came into existence, without mishap.

During the year our usual programme of building continued as we delivered some outstanding projects which profoundly improved lives. The Babati Day Secondary School was one such notable project, where we co-produced a student-led design of a toilet block and where latterly the Head Teacher reported a number of positive impacts linked to the new toilets. Chief among these is a drop in urinary tract infections from an average of ten students needing hospital treatment each week to zero cases. We have also seen an increased number of girls having the confidence to regularly attend school, and an improvement by 5% on the school's exam pass rate.

In 2023 we also took the decision to work with a greater range of Tanzanian partners and to move our focus to more remote areas of the Babati region dealing with communities which face greater daily challenges to get their children properly educated. In 2024 Julian and Abdi began the process of engaging with these communities, including detailed research, consultations and discussion with teachers, parents, children and village councils. This process resulted in detailed plans of the requirements and ambitions of four separate partner communities ready to launch in our 2025 funding drives.

Separately, we have worked with another UK charity, Made with Hope and their local delivery partners in Arusha, Ndoto in Action, on delivering a large self-sustaining school farm, which is in the government's wishes for all schools moving forward. The aim is to boost the nutritional content of school meals, provide money from sales of produce to maintain the gardens and use the surplus to buy books and other school essentials, while giving the students skills in more modern farming techniques ready for their adulthood.

On my recent visit to see the progress of our projects, I was taken by how well invested the Babati Town Council is in all things Mikuyu, even down to confirming their first ever match funding for some roofs on teachers houses and toilets and suggesting a joint school farm project.

Once again this year, everyone at Mikuyu Tanzania has given 100% and I thank the Trustees for giving the charity their time and support and their specialist skills and advice. Julian and his team have been ceaseless in their toil and Abdi has been a shining beacon in country.

Clive Shiret, Chairman. June 2025

Mikuyu Tanzania's work aligns with the Tanzanian Development Vision 2050 in that we also want to:

- ***Prioritise stakeholder participation from the outset***
- ***Develop human capital beyond education***
- ***Reduce inequality***
- ***Promote equitable aces to education and economic opportunities***

Directors' Report

The Directors present their report and accounts for the year ended 31 March 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

The Trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Objectives and operating model

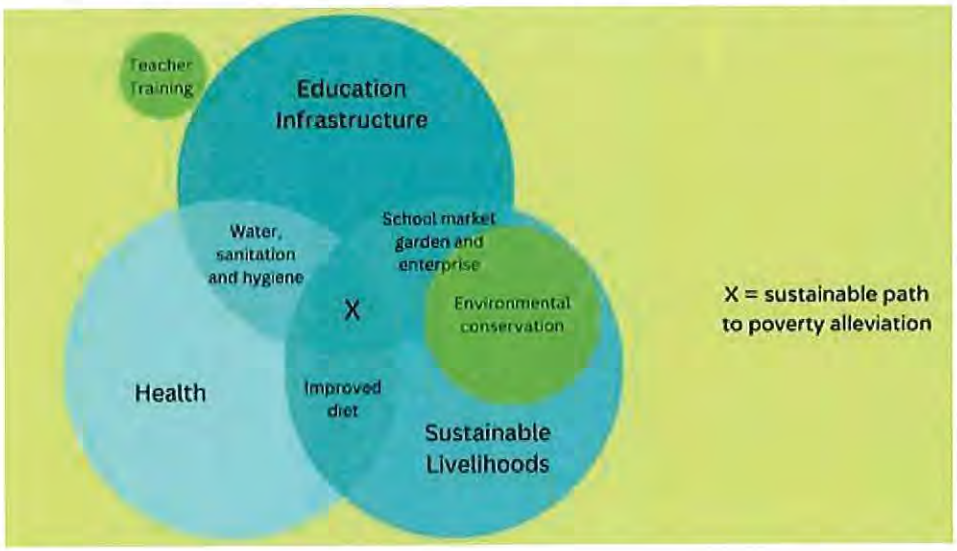
Our objectives are: -

1. To alleviate poverty and hardship in Tanzania through programmes developed in collaboration with Tanzanian stakeholders.
2. To work with the community in long-term partnerships to develop sustainable solutions which the community can deliver, monitor and evaluate.
3. To ensure our programmes do not have any negative impacts that might affect the wellbeing and safety of our staff, partners and the communities we work with.
4. To raise funds in an ethical manner to fund the cost of developing, implementing, and monitoring programmes in Tanzania, and associated UK programme costs and core costs.
5. To develop the competencies of delivery partners.

Charitable Strategy

Our strategy is to tackle the 3 major contributors to poverty – education, sustainable livelihoods and health. Tackling any one of them alone will not alleviate poverty, but by tackling them all at the same time in one location we can support the community to sustainably overcome poverty.

We recognise that each thematic area is complex, but their interconnectedness can be used, when we work closely with the community, to build a momentum for change and a belief that it is achievable.



Strategy for achieving our objectives

1. Through consultation, collaboration and active participation with locally led NGOs, local communities, their leaders, and other stakeholders we can all understand the complexities of the challenges being faced and together address them. Whilst our focus is on ensuring children receive the education that they need to break the cycle of poverty, our work encompasses the whole community.

2. Our fundraising and communication strategy aims to diversify our income sources whilst retaining the interest and engagement of our existing donor base.

Our values

Our values reflect who we are and run through all that we do in terms of decision making and delivery. We refer to them as SLICE.

- Stewardship – of colleagues, of partners, of donors, of communities and of the environment. We strive to achieve this by creating an inclusive and welcoming space where all ideas are considered allowing the charity to evolve and maintain our legitimacy whilst doing no harm.
- Longevity – we do not helicopter in and out of communities, we stay for the long term. We believe that it is only through building up trust over time that we can truly understand and influence change.
- Integrity – our word is our bond, we never make promises that we cannot keep, we communicate with honesty, and we share both successes and challenges.
- Collaboration – we practice participatory and adaptive management techniques that require constant communication involving the community at all stages of programme development.
- Equity – we recognise inequity and adjust our approach to ensure that everyone is treated with dignity and respect.

Achievements and performance

This has been a year of exciting change and evolution for us, we have: -

1. Changed our name from Livingstone Tanzania Trust to Mikuyu Tanzania.
2. Widened our delivery partners .
3. Evolved our delivery process.
4. Researched the challenges new communities face when trying to educate their young people

All the while we have continued to deliver impactful programmes in Tanzania, developed the competencies of our team and diligently managed our UK resources.

1. Name change

We felt that the connotations of the word Livingstone did not reflect the participatory and collaborative ethos of our work. After due consultation we agreed on the Kiswahili word Mikuyu, which is the plural word for Sycamore Fig trees. These trees, which grow abundantly around Babati, are the trees under which elders traditionally sat when holding community meetings. As we are rooted in the community and we too sit and discuss the issues of the day with the community we felt this association suited us. By moving away from Livingstone we do not wish to cast negative aspersions upon Dr Livingstone whose work to highlight and end slavery we hold in high regard. The new name has been hugely positively received and we are grateful to Bev Hall who volunteered her skills to guide us through the process and ensured it ran smoothly.

2. Changing delivery partners

We strongly believe in working with local partners as it helps to ensure that we act respectfully at all times, are guided to ensure that we do no harm and only do work that is both wanted and needed by the community.

For the past 12 years we have enjoyed a fruitful partnership with Maisha Capacity Development Opportunity, however as we shift our charitable objectives it is with sadness that we did not renew our contract with them from December 2024.

During the course of the year we began to form working relationships with 4 other NGOs in Tanzania.

- Impact Lead Tanzania (ILT) in Babati. We have provided personal development of their Director through training courses and internal training and mentoring and some kick start funding. This is a new NGO in Babati which shows great potential and we have worked with its Director in the past. He has excellent social capital within Babati and experience of WASH, enterprise training, construction projects, teacher training and volunteer management.

- Ndoto in Action in Arusha, through the UK charity Made with Hope. We have supported a single project that focuses on developing a fully self-sustaining school market garden for a primary school. The aim is to supplement the school's existing school meals programme with fresh fruit and vegetables. The farm will be completed in 2025 and will have surplus produce which will provide an income to cover all the farm's running costs and contribute to the school's running costs. The Farm has already been visited by Babati Ward and Education Officers and Head Teachers from Babati who are inspired to further develop their activities in this area.

3. Evolving the delivery process

Being mindful of the complexities of poverty and the different agencies working to tackle it and the power balances between us all, we recognise that whilst a participatory approach to development, which we have been adopting for the past 12 years, is inclusive, it allows us to retain power over funding and decision making. This power imbalance perpetuates inequality. We are therefore evolving our behaviour to adopt a co-production approach where issues are talked through in round table discussions with more stakeholders than ever before, including local government. This more collaborative approach provides greater long-term sustainability, has greater breadth in decision making whilst allowing us to maintain control of the finances, which we recognise as essential not for power purposes but to ensure accountability to our donors whilst ensuring transparency. Working with local Government can be fraught with complexities and we have taken advice on this and enter the process aware of the challenges, whilst also acknowledging that the impact of closer collaboration can be significant. The initial meetings have been hugely successful and we have even gained funding pledges for two construction programmes and significant support in the development of a new agricultural programme.

4. Delivering impactful programmes

Over the course of the year we have:-

- Completed, in partnership with the community, the construction and fitout of five new classrooms at the Kiongozi Primary School, providing new learning space for five year groups and reducing overcrowded classrooms. These classrooms have been visited by the Regional Commissioner and are of such quality that they are now the standard by which future classrooms will be measured.

- Completed the construction of brand new boys toilets at Babati Day Secondary School so that the boys no longer have to fear using the toilets, and, no longer fear eating and drinking during the day. This was the 2nd phase of the development programme at the school where we completed the girls toilets the year before. Both of these toilet blocks have also been set as the standard against which future toilet projects will be measured.

- Continued to provide training for Ward Education Officers, Head and Deputy Head Teachers on Leadership and Teacher Training so that in 2025-6 they can start training teachers in their own schools.

- Provided two primary school with a photocopier to aid them in their quest to improve internal school testing

- Our Helping Hands Student Sponsorship Programme continues to support students as they progress through their education journey, one that would have stopped a long time ago had we not been able to step in.
- Continued to provide enterprise training and mentoring to 43 people (a women-only group and a mixed gender youth group) across two communities, seeing a 170% increase in income and 89% now having savings, up from zero.
- Continued to provide agricultural support to farmers through:
    - Mentoring of the banana plantation project where 100 farmers are growing Malinde bananas in a trial project to determine whether this variety of bananas are suitable to act as a supplement food source to improve food security.
    - Training and mentoring 146 more farmers wanting to grow and sell tomatoes, where we saw a 34% increase in production.
    - Supported 88 women to establish and care for poultry as a means of providing them with additional household income. At the time of data collection 93% had made a profit with the remaining 7% expecting to later in the year.
    - Established links with another NGO in Babati called Friends in Development (FIDE), who we hope will provide specialist support with programmes.

5. Researched new communities

Our work has brought great benefits to communities in and around Babati Town. However we have noticed that for the past few years the academic performance of primary schools on the outskirts of Babati, has been falling behind. We knew the schools in these areas were in a poor physical state, but our experience told us that other factors were also at play and that a simple injection of funding into infrastructure might not have the desired impact. We therefore commissioned two months of community research and consultation with all the different stakeholders in this underserved part of Babati Town. Our findings were presented back to the communities and the town council who confirmed their accuracy. This process has opened the door to discussing what changes the council and the villages have in place to support development and where Mikuyu Tanzania can assist.

6. Managed UK resources

In the UK

Over the course of the year:

- Trustee Meg Edwin has relocated to Ethiopia and has stepped down from her Trustee role. Of the 7 current Trustees one is based in East Africa and four are women. We continue to strive to improve the diversity of voices, perspectives and lived experiences around our table.
- Due to the changes that we knew were on the horizon, the board decided, when our 3 days a week Partnerships Officer resigned, to reduce our fundraising resource levels by two days and allocate one day to the Director in order to maintain a fundraising presence. Once the organisational changes were cemented we recruited a new Partnership Officer. The Director returned to 3 days a week at the end of this financial period. We continue to employ our Tanzanian Programmes Manager to support the local NGOs we work with.
- We have continued to work closely with other NGOs in the Small International Development Charities Network, where we share our knowledge, expertise and experiences and learn from others in similar fields. Mikuyu Tanzania is one of the coordinators of the Education Forum and co-host its Friday morning collaboration space, and we continue to provide advice and support to smaller charities. Julian is also a mentor, working with the SWIDN (South-West International Development Network). Mikuyu Tanzania is also a member of the British Tanzania Society.

Monitoring, Evaluation and Learning (MEL)
Mikuyu Tanzania conducts monitoring, evaluation, and learning (MEL) activities with our community and delivery partners not only to determine the final project outcomes and impacts, but also to determine whether our projects and programmes are going in the planned direction, and to adapt them as needed in response to feedback and/ or other factors which may affect the planned delivery and outcomes. This is a continuous process and we engage with as many stakeholders as is necessary and practicable. We create space for open and honest dialogue and develop trust between partners which enables decisions to be made at the operational level without fear of retribution. Our reflective learning and adaptive management demonstrates our understanding of the community, their projects, and the environment they live and work in.

In the process of MEL, we are aware of the power dynamics between ourselves, our delivery partners and the communities. We address this imbalance with all stakeholders stating that all feedback, both positive and negative, is not personal but about improving the services we provide and will not in any way be detrimental to the relationship. We create a space to listen and time for shared reflective learnings.

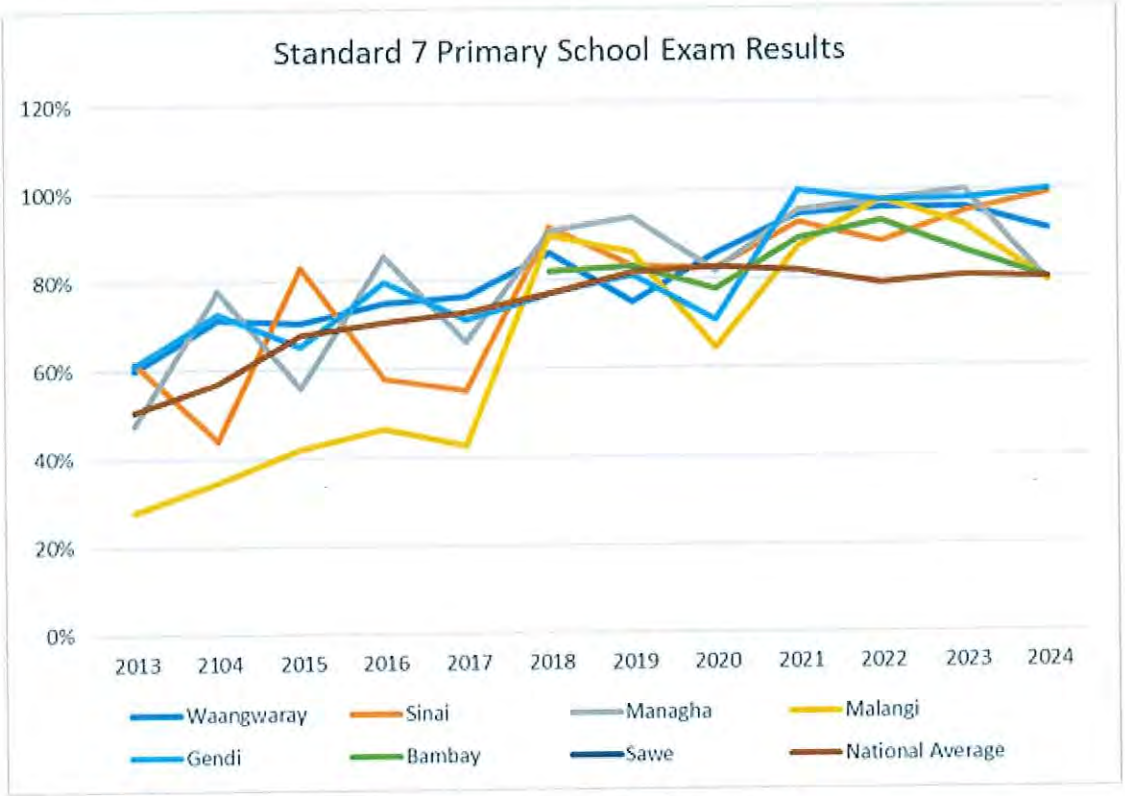
IMPACT
By adopting a holistic approach to tackling the challenges related to accessing a quality education we are contributing to: -

- Improved academic performance. This is the direct result of investments in school infrastructure and resource which motivates both teachers and students alike.
- Improved household income and resilience which allows households to better meet their basic needs.
    - Graduates from our Street Business School Programmes are attaining an average 170% increase in their incomes compared to baseline.
    - Graduates from the Enterprise Training in Mwanza where 25 young people were successfully trained and helped to gain knowledge and confidence to start their own businesses with a 70% success rate.
    - Farmers in the Tomato Training Programme have generated a 34% increase in their tomato yield as a direct result of the training.

Working in close partnership with local communities and educational stakeholders we have, since 2007, contributed to improving the teaching and learning environment of 33 schools by building and renovating classrooms, toilets, teachers' offices, kitchens with fuel efficient stoves and handwashing facilities.

Over the last 18 years our work in Babati has directly benefited at least **30,030** people, which for a small charity on a tight budget is a fantastic achievement. Over the years these actions have contributed to a steady increase in the academic performance of the young people in our partner schools.

We are aware that the Bambay, Managha and Malangi schools have had a dip in performance and have been reassured that they are taking action to address this. Note the Sawe Primary School and Gendi schools both got 100% pass rates.

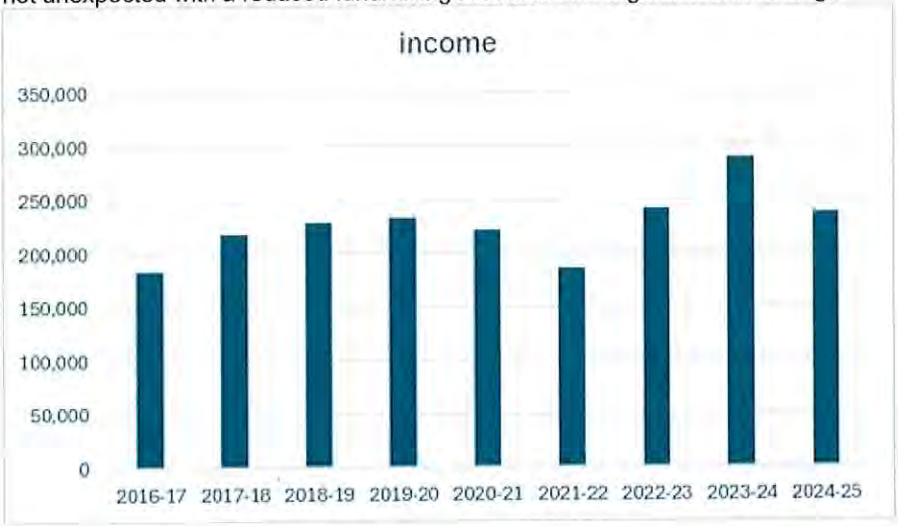


(Note the dip in 2020 is Covid related with schools being shut for 3 months).

Financial review

Fundraising

In 2024-25 Mikuyu Tanzania raised £239,585 (2023-24 £288,559), This is a reduction from last year, which was not unexpected with a reduced fundraising resource and organisational change.



Fundraising remains difficult.

- Trusts and Foundations. Mikuyu Tanzania has built a trusted and respected relationship with some wonderful Trusts and Foundations, and we are extremely grateful to them for their ongoing financial support. Over the year MT received £168,041 from Trusts and Foundation (2023-24 £192,955) Whilst this is a drop from last year it is still our 2nd highest ever and as a year of transformation we are not concerned.

- Corporate donations. were £1,200. (2023-24 £2,250) We are grateful to Zebra Accounting for their ongoing support. We have not allocated resources to developing this sector

- Volunteering Schools. School support for Mikuyu Tanzania has stopped. Changes of school leadership, priorities and perceived risks has made it challenging to work in this area.

- Individual Giving. Mikuyu Tanzania received £68,095 (2023-24 £90,799) from individual giving including online challenge events and Gift Aid. We have seen a drop in large one-off donations as the UK economic position becomes more challenging.

- Other Income. Other sources of income totalled £2,249 (2023-24 £1,234). This is made up of income from a variety of sources like PayPal, Amazon Smile, Christmas cards and bank interest.

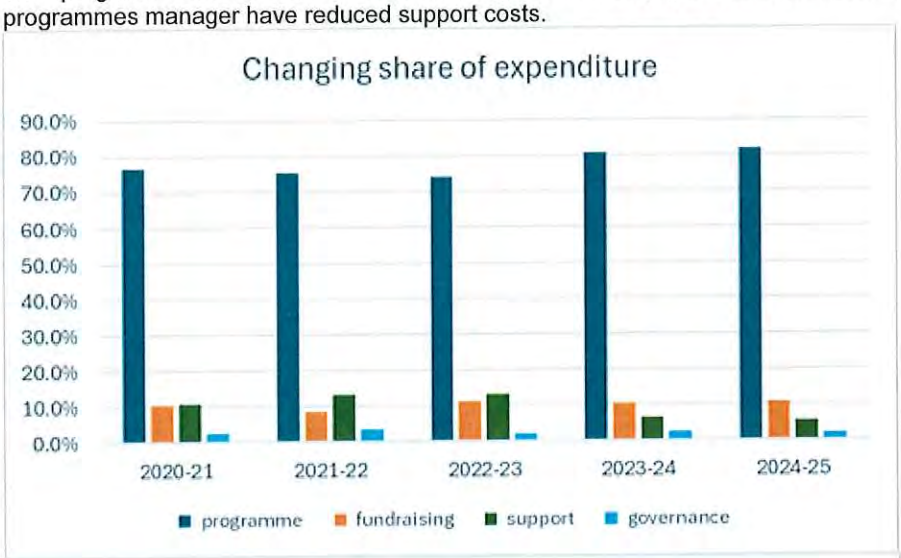
Expenditure

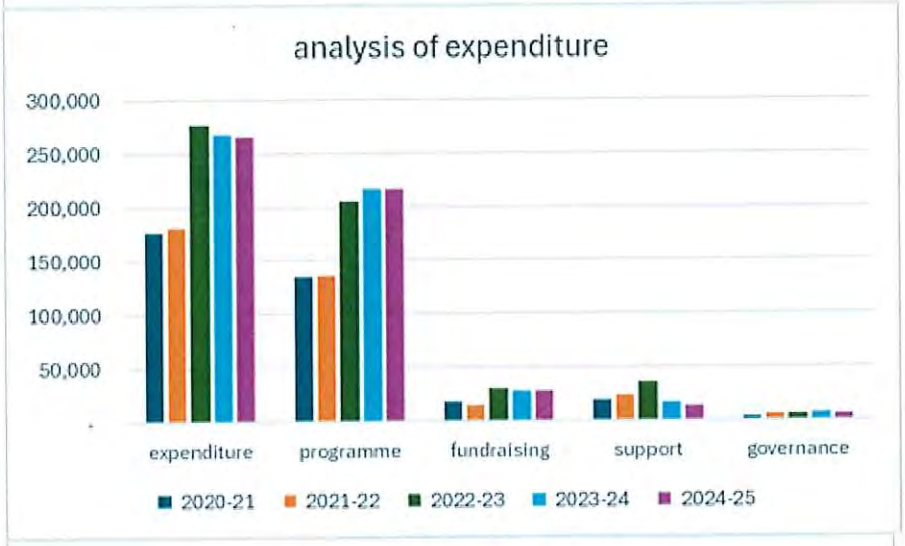
Programmes were delivered in collaboration with MCDO, a locally-led NGO based in Babati, with AYOI in Mwanza and with Ndoto in Action in Mwanza

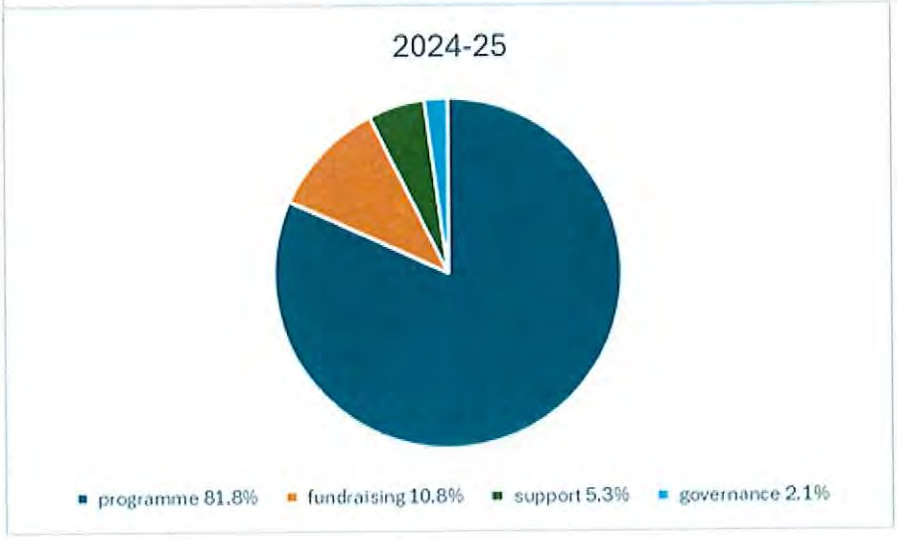
Programme expenditure was £216,459 (2022-23 £215,766) representing 82% of total expenditure (2023-24 81%). This is the most we have ever spent on programmes. Mikuyu Tanzania's target is 80-85% which is determined by income rather than expenditure – the more we raise the greater the proportion we are able to spend on projects.

The Trustees made a decision to invest in fundraising and spent £28,598 in this area, up marginally from £27,965 the previous year. The ROI (return on investment): for every £1 invested in fundraising we made £8.38, which is a good rate of return. Fundraising represents 10.8% of expenditure.

Our progress towards more online meetings and non-paper communications, along with an in-country programmes manager have reduced support costs.







Carrying Funds over and our Reserves Policy

Acknowledging that raising funds for some projects can take 12-18 months to complete it is a necessity to carry funds over from one year to the next, both restricted and designated. The Trustees have agreed that funds will only be remitted to a project once all the funds have been collected unless the donor is making staged grants or due to exchange rate variances meaning the risk of holding the funds reduces their value.

The following programme specific funds are being carried over into 2024/25: -

Funds carried over for Overseas Programme Costs	2021/22	2022/23	2023/24	2024-25
	£	£	£	£
Livelihood Programmes	31,806	66,884	62,471	21,505
Education Programme	67,491	49,950	44,954	41,636
Helping Hands Programme	11,236	11,416	10,064	13,474
WASH Programme	4,241	3,760	10,573	50,914
Tanzanian Transition Costs	3,626	8,558	8,644	23,159
	118,400	140,568	136,705	150,688

In addition, the Trustees recognise Mikuyu Tanzania's responsibilities as an employer and development partner. Part of that responsibility is to ensure sufficient reserves of unrestricted funding are held in place to manage:

- The seasonality of income.
- Cash flow requirements.
- Our exposure to inflation, exchange rate fluctuations, and unforeseen costs that may be incurred when working in inherently risky countries and situations.
- The cost of closure should it ever be required.

Accordingly, the Trustees aim to hold in reserve: -

- Between 3- and 6-months UK running costs.
- A small cash reserve of £6,000

Funds carried over for UK Operational Costs	2021/22	2022-23	2023/24	2024-25
	£	£	£	£
General Funds (Free Reserves)	6,145	5,914	4,616	5,472
UK Running Costs reserve	24,474	27,924	22,918	32,371
	30,619	33,838	27,534	37,834
Total Funds Carried Over	149,019	174,406	153,667	188,735

The policy is reviewed annually by the Trustees and adjusted according to perceived risk and other factors. This policy was last reviewed on the 25th June 2025.

Risk Management

The Trustees recognise that our overseas development work creates both risks and opportunities:

- We have in place appropriate policies and procedures to ensure safety and integrity when working in remote settings.
- We have recognised the risks of our dependency on a single delivery partner and have started the process of working with other partners both in Babati and beyond. We conduct regular due diligence on ILT, our main delivery partner, and have helped to build their capacity through external training programmes and mentoring.
- We recognise the risk of ILT becoming dependent on us as their only funder and have discussed this at length with their board. Their strategy is to have a body of work under their belt and 2 years of accounts before reaching out to new funders. This will be January 2027. This will create opportunities for ILT's growth, reduce their dependence on Mikuyu Tanzania and allow us to start to explore areas outside of Babati.
- Staff turnover in such a small UK team which can be a barrier to progress. We work hard to retain our staff by recognising their value and providing them with continual development opportunities. We also ensure that new staff are thoroughly inducted and remain committed to the work and the organisation. We also understand that new staff bring fresh ideas and contacts.
- Whilst Mikuyu Tanzania does not directly work with children and vulnerable people we recognise that our delivery partners do and that we therefore have a responsibility to protect them. The Trustees continue to review our Safeguarding policies and procedures to ensure the team are always aware of their responsibilities, that the wellbeing of the community is at the centre of all programmes and suitable procedures are in place to enable community members and others affected by our work to raise concerns with us and/or our delivery partners. We conduct annual safeguarding refresher training for our staff, our delivery partners and community leaders.
- We recognise international instability can influence attitudes towards international aid, to the reception we might get overseas, and the impact it can have on exchange rates and inflation. The Trustees closely monitor international events, and this can influence dates when funds are sent to Tanzania. Our programme design and planning take account of uncertainty in exchange rates. We also keep a close eye on Foreign Commonwealth and Development Office advice and activities surrounding elections in Tanzania.
- Economic challenges in UK and a changing attitude to international development makes the fundraising environment challenging and that it will be so for the years ahead.
- We recognise risks and opportunities associated with the positive process of shifting the power movement towards greater localisation and the move to decolonise aid and coproduction development practices. The opportunities include learning more about the inside working of Babati Council and how they can be used to further our mission, we also recognise the risks of the council not always being in charge of their own destiny.

The Trustees regularly undertake a PESTLE Review with support of fellow small international development charities, a crisis group and through monitoring of the international press.

	UK		Tanzania
Political Climate	The UK enjoys democratic political stability. There is the potential for some shifting of international relationships as a result of conflict. Cuts in the budget for International Development planned impact us indirectly as those who usually get government and USAID funds will approach the Trust and Foundations we engage with.		Tanzania generally enjoys political stability under a dominant ruling party, though concerns remain regarding corruption and democratic practices. There is a Presidential Election in October 2025 and the incumbent is expected to enter into her 2nd term. Government is focusing on economic development, infrastructure improvement and is attracting foreign investment The collapse of USAID might lead to emboldening of anti-western sentiment, but this ought not impact Babati. We maintain a watchful eye on this. Corruption remains a problem but is being addressed. According to Transparency International Tanzania has improved slightly since last year. Tanzania is ranked 82nd from 180 countries, up from 87th the previous year and 94th the year before that. Kenya is ranked 121, Uganda 140.
Economic Climate	Whilst there is little UK growth and wavering levels of inflation, the country is not expected to go into recession. Disposable income is still low but dividends are performing well and so T&F income is stable.		There is an economic growth forecast of 6% within Tanzania, aided by growth in tourism, minerals and energy sector where 4 of the 9 turbines are operational at the new hydropower plant on the Rufiji River.
Social	There is social stability and a rising environmental consciousness, which provides opportunities. There is a growing focus on well-being and work life balance.		There is social stability. There is a large young population which presents opportunities and challenges as growth outstrips the rise of employment opportunities. Rural to urban migration is on-going. There are gender disparities in access to education, healthcare and economic opportunities. The UNDP's Gender Inequality Index suggests that whilst Tanzania is in the Low human development index, it continues to make improvements. Life expectancy is now 67 compared to 52 in 2000. Health Insurance is now mandatory with support from the government for the poorest 27% of the population. Average number of years in school continues to increase year on year and is now 7.2 years.
Technology	The use of AI is increasingly available but not yet being utilised by us. Its expansion together with automation is expected to lead to job displacement and the need for new skills which might impact our donor base. There is a rise of sophisticated cyberattacks, ransomware and scammers to which charities are particularly vulnerable.		High mobile phone usage and growing mobile money adoption, but also limited internet penetration creating a digital divide.
Legal	Changes in legislation regarding employment laws are monitored.		Not expecting any legal changes but local staff and NGO partners are well placed to keep us abreast on this.

Environmental	Pressure remains constant to act in a manner that promotes environmental conservation. We continue to reuse, recycle.		Tanzania's Vision 2050 highlights the need for greater sustainability in the way people interact with the environment. There is significant deforestation due to agriculture expansion. Tanzania is vulnerable to the effects of climate change.
Partnerships	We are continuing to work well with Made with Hope and Ndoto in action who are delivering and communicating effectively. We continue to have a voice in the Small International Development Charities Network and South West International Development Network.		We have a new partnership with ILT and will keep a close eye on their performance. We are exploring how to work with more local NGOs in Tanzania and with the local Government.

Plans for 2025-26 and beyond

Many projects roll over across budgetary years and therefore funds are carried over to the next year. However, there are projects we plan to undertake in 2025/26 for which we have applied for funds or are in the process of applying for funds. Progress therefore is reliant on the success of our applications.

Mikuyu Tanzania has an optimistic approach to the future despite global insecurities and reduced Government support for International Development because we believe in the work we are doing and are excited by the impact we are having and want to see that impact spread into new communities and we believe our donors want that too.

Operational Plans

The majority of our plans are based in Babati within the four new communities. The communities and the Babati Town Council are all excited by our new coproduction approach and together we are developing exciting programmes that are aimed to tackle the root causes of poor academic performance. All stakeholders are committed and eager and that momentum is vital for change in community behaviour and attitudes.

Our Education Programme is set to:

- Build 4 new teachers houses at ChemChem to tackle the lack of residential facilities and the lack of female teachers.
- Complete the building of a double classroom and teachers' office block at Sendo.
- Complete the renovation of 6 classrooms in Sendo that are hazardous and dark.
- Provide over 800 books for Sendo to ensure that the later years have a 1:1 book ratio.
- Provide Sendo with a photocopier so that teachers can provide more tests and learn what the students are not understanding.
- Provide further bookshelves and upgrade some desks to meet our standards (and protect the floor).
- Roll out teacher training. The Ward and Head/Deputy Head teachers have been training and they are now set to train their teachers.
- Support the town council who are desperately short of bunk beds for secondary schools which is severely hampering the educational opportunity of 600 students.
- Continue supporting individual students with financial support to enable them to progress with their education as far as they are able through our Helping Hands Programme.

Our Health Programme is set to:

- Support the Sawe, Sendo and Chemchem community's school meals programme by improving the food storage facilities so that a year's supply of food can be collected and safely stored, thus ensuring that the children eat each and every day.
- Complete the building of the school farm at Oldendereti where we have been partnering with Ndoto in Action.

- Financially support the Gendi School and provide guidance to all schools on their school market gardens to improve their income generating potential so that they can employ a farm hand and become self-sustaining.
- Support the completion of the part-built kindergarten toilets at Sendo, which are not in use.
- Build new toilet facilities with hand washing for the older students at Sendo so that they no longer have to fear using them and getting sick as a result.
- Improve the water security of Sendo so that water can be directed to the toilets and the toilet hand washing facilities.
- Improve the water security at Chemchem through rainwater harvesting to improve water access and reduce the school's water bill.
- Improve the provision of water to the toilets at Sawe so that hand washing facilities near the toilets can be used.

Our Sustainable Livelihoods Programme is set to: -

- Launch our new 5 year Farming for Regeneration Programme aimed at supporting farmers to change their farming practices and reverse the soil degradation. This programme is a multistakeholder programme including the Babati Town Council whose agricultural Team will play a significant role. The programme will be piloted in the ChemChem community before being rolled out across the other communities.
- Launch our Reforestation Programme that focuses on replanting, reducing the need for firewood and offering alternative energy sources. This programme is designed to use the skills, knowledge and resources of another local NGO called Friends in Development (FIDE).

Organisational Plans

In 2025-26 our plans are to see Mikuyu Tanzania flourish. We will be:

- Rejuvenating our fundraising team with a new part time senior fundraiser. This will give us the equivalent of one full time fundraiser with the advantage of greater resilience and expertise by having two minds. The fundraising team will all be based in Italy, where we will explore local registration and apply for funding within Europe. This will allow the Director to return to 3 days a week.
- Our Programmes Manager will continue to support partnership development through mentoring and programme development and will support the development of improved monitoring and evaluation.
- Our new brand and new programme will allow us to reintroduce ourselves to previous funding partners with a confidence that comes from 18 years of experience.
- We continue to develop our trustees and founder succession planning.
- We will continue to nurture, inform, and inspire our supporters whilst also working with a team of skilled volunteers to develop and implement a strategy to increase our supporter base.
- We will continue to share our skills and knowledge with other small international development charities and to seek linkages and potential partnerships with other charities though both South West International Development Network (SWIDN) and Small International Development Charities Network (SIDCN).
- We aspire to diversify our in-country delivery partners to allow us to move into other areas and other with other locally led NGOs. We recognise that this is dependent on the new programmes settling in and fundraising successes.

Structure, governance and management

Mikuyu Tanzania is a company limited by guarantee. It is governed by its Memorandum and Articles of Association dated 29 March 2007. Mikuyu Tanzania is a charity registered with the Charity Commission of England and Wales (1119512).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Shiret	
A Wootten	
CP Hyde	
D Higham	
T Wills	
M Edwin	(Resigned 3 January 2025)
A Mitchell	
G Clark	(Appointed 2 May 2024)

The Board takes its obligation to ensure that all Trustees take their duties and responsibilities seriously, and the Chairman ensures that they are discussed and understood by the Trustees as part of the regular trustee meetings.

Appointment of Trustees requires a formal resolution of the Trustees at the Annual General Meeting. Mikuyu Tanzania's Articles of Association require that it will have at all times at least 3 Trustees and Trustees are appointed for a 5-year term at which point they must retire and where appropriate be re-elected.

The Trustees provide long-term strategic direction, agree medium and short-term objectives, discuss policy changes, and undertake recruitment. Long-term planning is critical to our operations to ensure that we are clearly able to commit to the communities we support and the projects we undertake.

The responsibility for the day-to-day running of Mikuyu Tanzania has been delegated by the Trustees to Julian Page (Managing Director and the founder of Mikuyu Tanzania). Julian holds a master's degree in international development and has many years of experience in management prior to founding Mikuyu Tanzania. To assist him Mikuyu Tanzania employs a full time Programmes Manager and 2 part time Partnership Officers (Fundraisers)

The Trustees provide their time for free to assist in the guidance and development of the charity.

Mikuyu Tanzania recognises the ever-changing external and internal influences on our programmes and consequently adopt an adaptive style of management to our work which enables us to respond to multiple and changing circumstances. This provides us with sufficient flexibility and responsiveness to adjust programmatic activities to ensure optimum results.

The Trustees have established a working relationship, bound by a Memorandum of Understanding, with a Tanzanian NGO– Impact Lead Tanzania (ILT). Programmes and projects are designed, implemented, monitored and evaluated in collaboration with all stakeholders including the community leaders and the local authorities.

The Trustees reviewed policies on a regular basis and have in place a reviewing process to comply with changing requirements.

The Trustees take safeguarding of children and vulnerable adults very seriously. Our safeguarding policy and procedures are built into the culture of our work and regularly updated and monitored. We have had no safeguarding incidents to report in 2024/25.

The trustees' report was approved by the Board of Trustees.

.....

C Shiret

Dated: 28th August 2025

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MIKUYU TANZANIA

I report to the trustees on my examination of the financial statements of Mikuyu Tanzania (the charity) for the year ended 31 March 2025.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Janine Mansfield
Rickard Luckin Limited
1st Floor
County House
100 New London Road
Chelmsford
Essex
CM2 0RG

Dated: 29/8/25

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	3	21,725	37,758	177,853	237,336	10,307	53,834	223,184	287,325
Other trading activities	4	-	2,249	-	2,249	-	1,234	-	1,234
Total income		21,725	40,007	177,853	239,585	10,307	55,068	223,184	288,559
Expenditure on:									
Charitable activities	5	8,929	72,080	183,964	264,973	4,585	67,393	195,601	267,579
Total expenditure		8,929	72,080	183,964	264,973	4,585	67,393	195,601	267,579
Net income/(expenditure)		12,796	(32,073)	(6,111)	(25,388)	5,722	(12,325)	27,583	20,980
Transfers between funds		(12,565)	16,284	(3,719)	-	(4,538)	18,816	(14,278)	-
Net movement in funds		231	(15,789)	(9,830)	(25,388)	1,184	6,491	13,305	20,980
Reconciliation of funds:									
Fund balances at 1 April 2024		5,914	54,021	114,471	174,406	4,730	47,530	101,166	153,426
Fund balances at 31 March 2025		6,145	38,232	104,641	149,018	5,914	54,021	114,471	174,406

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	6,032		8,745	
Cash at bank and in hand		165,235		200,596	
		171,267		209,341	
Creditors: amounts falling due within one year	14	(15,838)		(17,821)	
Net current assets			155,429		191,520
Creditors: amounts falling due after more than one year	15		(6,411)		(17,114)
Net assets			149,018		174,406
The funds of the charity					
Restricted income funds	17		104,641		114,471
Unrestricted funds - general			6,145		5,914
Unrestricted funds - designated	18		38,232		54,021
			149,018		174,406

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on ..... 28th August 2025

.....
C Shiret

.....
D Higham

Company registration number 06182571 (England and Wales)

1 Accounting policies

Charity information

Mikuyu Tanzania is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 St Davids Drive, Leigh on Sea, Essex, SS9 3RF.

The company changed name in the year, the previous name being Livingstone Tanzania Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice (amended for bulletin 1 & 2) 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 **Accounting policies** **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for on an accruals basis. and includes any VAT that cannot be recovered. Where possible costs are allocated directly to the activities to which they relate.

Governance costs are the costs associated with the governance arrangements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	650	35,621	33,024	69,295	2,557	53,334	38,479	94,370
Grants	21,075	2,137	144,829	168,041	7,750	500	184,705	192,955
	21,725	37,758	177,853	237,336	10,307	53,834	223,184	287,325

4 Income from other trading activities

	Unrestricted funds designated 2025 £	Unrestricted funds designated 2024 £
Other income	2,249	1,234

5 Expenditure on charitable activities

	Cost of generating funds	Livelihoods programme	Education programme	Wash Programme	Volunteer programme	Tanzania research and development costs	UK administration costs	Total
	2025	2025	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	27,069	13,695	11,906	4,931	1,737	8,908	542	68,788
Overseas programme costs	-	25,280	85,783	23,301	202	14,849	4,901	154,316
Fundraising and event costs	1,529	-	-	-	-	-	-	1,529
	28,598	38,975	97,689	28,232	1,939	23,757	5,443	224,633
Grant funding of activities (see note 7)	-	19,315	-	-	-	1,331	-	20,646
Share of support and governance costs (see note 6)								
Support	-	1,396	-	-	233	-	12,444	14,073
Governance	-	-	-	-	-	-	5,621	5,621
	28,598	59,686	97,689	28,232	2,172	25,088	23,508	264,973
Analysis by fund								
Unrestricted funds - general	-	-	-	-	-	7,142	1,787	8,929
Unrestricted funds - designated	28,598	54	1,589	-	2,172	17,946	21,721	72,080
Restricted funds	-	59,632	96,100	28,232	-	-	-	183,964
	28,598	59,686	97,689	28,232	2,172	25,088	23,508	264,973

5 **Expenditure on charitable activities** (Continued)

Previous year:	Cost of generating funds	Livelihoods programme	Education programme	Wash Programme	Volunteer programme	Tanzania research and development costs	UK administration costs	Total
	2024	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	26,218	13,344	13,290	1,523	1,769	2,808	8,557	67,509
Depreciation and impairment	-	-	-	-	-	-	179	179
Overseas programme costs	-	56,221	119,526	4,843	107	1,053	1,781	183,531
Fundraising and event costs	1,747	-	-	-	-	-	1,100	2,847
	27,965	69,565	132,816	6,366	1,876	3,861	11,617	254,066
Share of support and governance costs (see note 6)								
Support	-	244	544	-	396	96	5,622	6,902
Governance	-	-	-	-	-	-	6,611	6,611
	27,965	69,809	133,360	6,366	2,272	3,957	23,850	267,579
Analysis by fund								
Unrestricted funds - general	-	-	-	-	-	-	4,585	4,585
Unrestricted funds - designated	27,965	-	13,714	1,046	2,272	3,957	18,439	67,393
Restricted funds	-	69,809	119,646	5,320	-	-	826	195,601
	27,965	69,809	133,360	6,366	2,272	3,957	23,850	267,579

6 Support costs allocated to activities

	2025	2024
	£	£
Training costs	127	483
Travel & volunteer expenses	5,086	2,607
Office costs	1,768	578
Printing & stationery	-	62
Accountancy fees	677	490
Recruitment fees	475	-
IT costs	4,658	1,809
Subscriptions	235	140
Loan interest	1,047	733
Governance costs	5,621	6,611
	19,694	13,513
Analysed between:		
Livelihoods programme	1,396	244
Education programme	-	544
Volunteer programme	233	396
Tanzania research and development costs	-	96
UK administration costs	18,065	12,233
	19,694	13,513

Support and governance costs have been allocated across charitable activities on a time apportionment basis.

Governance costs included payments to accountants of £5,160 (2024 - £5,718) for independent examination fees.

7 Grants payable

	Livelihoods programme	Tanzania administration costs	Total 2024
	2025	2025	
	£	£	£
Made with Hope	19,315	-	-
Impact lead Tanzania	-	1,331	-
	19,315	1,331	-

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct charitable services	2	4

Employment costs	2025 £	2024 £
Wages and salaries	64,188	63,865
Other pension costs	4,600	3,644
	68,788	67,509

The employee numbers consist of an employee at 60% full time for 12 months, one employee at 100% for 12 months and one employee at 100% full time for 3 months.

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	2,105
At 31 March 2025	2,105
Depreciation and impairment	
At 1 April 2024	2,105
At 31 March 2025	2,105
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	6,032	8,745

13 Loans and overdrafts

	2025	2024
	£	£
Bank loans	16,499	26,586
Payable within one year	10,088	9,472
Payable after one year	6,411	17,114

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	13	10,088	9,472
Accruals and deferred income		5,750	8,349
		15,838	17,821

15 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	13	6,411	17,114

16 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	4,600	3,644

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Livelihoods	66,591	27,634	(59,632)	(6,036)	28,557
Education	33,061	116,618	(92,171)	3,816	61,324
WASH	3,403	29,928	(28,232)	(1,575)	3,524
Helping Hands	11,416	3,673	(3,929)	76	11,236
	114,471	177,853	(183,964)	(3,719)	104,641

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Livelihoods	62,179	95,221	(70,635)	(20,174)	66,591
Education	23,352	123,688	(116,314)	2,335	33,061
WASH	5,062	100	(5,320)	3,561	3,403
Helping Hands	10,573	4,175	(3,332)	-	11,416
	101,166	223,184	(195,601)	(14,278)	114,471

Restricted funds are used for the following purposes:

Livelihood funds - are used to for capital investment and capacity building of community members

Education - Education funds are used for capital investment and capacity building at schools

WASH funds are used to capital investment and capacity building for issues relating to water, sanitation and hygiene for school and community

Helping Hands is a programme that sponsors student education and living costs for those in dire need who show great potential. Helping hands income and expenditure are included in Education in note 6.

18 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Livelihoods	293	2,037	(54)	973	3,249
Education	16,889	404	(1,589)	(9,537)	6,167
Wash	357	-	-	359	716
Tanzania costs	8,558	-	(20,118)	15,186	3,626
UK costs	27,924	37,566	(50,319)	9,303	24,474
	54,021	40,007	(72,080)	16,284	38,232

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Livelihoods	293	-	-	-	293
Education	21,603	10,500	(13,714)	(1,500)	16,889
Wash	4,999	-	(1,046)	(3,596)	357
Tanzania costs	8,645	1,500	(6,229)	4,642	8,558
UK costs	11,990	43,068	(46,404)	19,270	27,924
	47,530	55,068	(67,393)	18,816	54,021

Designated funds are used for the following purposes:

Education - Education funds are used for capital investment and capacity building at schools

Livelihood funds - are used to for capital investment and capacity building of community members

WASH funds are used to capital investment and capacity building for issues relating to water, sanitation and hygiene for school and community

TZ core costs are used to cover the non-program costs associated with working with delivery partners such as training and governance

19 **Analysis of net assets between funds**

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Current assets/(liabilities)	12,556	38,232	104,641	155,429
Long term liabilities	(6,411)	-	-	(6,411)
	6,145	38,232	104,641	149,018

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Current assets/(liabilities)	23,028	54,021	114,471	191,520
Long term liabilities	(17,114)	-	-	(17,114)
	5,914	54,021	114,471	174,406

Mikuyu Tanzania

England & Wales - Charity number 1119512

Accounts

Charity Registration No. 1119512

Company Registration No. 06182571 (England and Wales)

LIVINGSTONE TANZANIA TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

RickardLuckin

LIVINGSTONE TANZANIA TRUST

CONTENTS

	Page
Trustees' report	1 - 15
Independent examiner's report	16
Statement of financial activities	17
Balance sheet	18
Notes to the financial statements	19 - 31

LIVINGSTONE TANZANIA TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	C Shiret A Wootten CP Hyde D Higham T Wills M Edwin A Mitchell G Clark (Appointed 2 May 2024)
Secretary	C Shiret
Charity number	1119512
Company number	06182571
Registered office	14 St Davids Drive Leigh on Sea Essex SS9 3RF
Independent examiner	Rickard Luckin Limited 1st Floor County House 100 New London Road Chelmsford Essex CM2 0RG
Website	www.livingstonetanzaniatrust.com

LIVINGSTONE TANZANIA TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

A message from our Chairman.

LTT has enjoyed a good year on all fronts. Most crucially our fundraising efforts returning to pre pandemic levels, even though the pool of funders is being 'fished' by many equally deserving charities. This has meant that we have been able to start more projects than we had initially anticipated and extend the benefit of those funds to far more people.

We have been evolving our model over the last couple of years and the benefits are evident as we are constantly striving for change, so we are up to date and sensitive to the needs of our host communities. I led the Board in a visit to Babati in 2023 to familiarise the team with our communities, people, operations, and partners. This has meant that we have spent time reviewing our partner operations in Tanzania which in turn has led us to look at widening our choice of delivery partners in the country to ensure we are not only getting best value, but we are testing alternative ways of delivering our chosen outcomes.

Our Board of Trustees has really produced results for the charity through their individual skillsets and dedication to the cause. Sadly, we lost one of our local trustees, Zu, who passed away suddenly, leaving a hole in our lives. She will be fondly remembered for her drive, analytical approach, and her ability to achieve good things.

The refocus has meant the charity's Director, Julian's role has changed but has given him more time to focus on the remodelling and this is set to continue into 2025 with some more strategic change to ensure our interventions maintains their relevance in a changing world.

So, in conclusion I can reflect on a year of achievement and progress, and I thank all of our staff and Trustees for their commitment which is leading to a bright future.

Directors' Report

The Directors present their report and accounts for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice (amended for bulletin 1 & 2) 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).

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Livingstone Tanzania Trust recognise that education has the power to transform lives but for many in rural Tanzania the opportunity to learn is not available to them. Their destiny is to repeat the hardships of generations before them, while the urban compatriots move forward. Rural communities, as is their right, are asking for equitable development so that their children might be afforded the same opportunities in life.

The Livingstone Tanzania Trust envision a world where ALL young people have access to a quality education so that they can realise their full potential, our mission is to work with locally led NGOs in Tanzania to break the barriers that prevent young people accessing a quality education. Our collaborative and holistic approach to community development starts by focusing on primary schools but expands into secondary schools and community wide training and development so that all may flourish through learning.

Objectives and operating model

Our objectives are: -

1. To alleviate poverty and hardship in Tanzania through programmes developed in collaboration with Tanzanian stakeholders.
2. To work with the community in long-term partnerships to develop sustainable solutions which the community can deliver, monitor and evaluate.
3. To ensure that our programmes do not have any negative impacts that might affect the wellbeing and safety of our staff, partners and the communities we work with.
4. To raise funds in an ethical manner to fund the cost of developing, implementing, and monitoring programmes in Tanzania, and associated UK programme costs and core costs.
5. To develop the competencies of delivery partners.

Strategy for achieving our objectives

1. Through consultation, collaboration and active participation with locally led NGOs, local communities, their leaders, and other stakeholders LTT seeks to understand and address through various programmes the challenges faced when trying to ensure children receive the education that they need to break the cycle of poverty.
2. The programmes we develop alongside local delivery partners focus on the areas of school management, infrastructure and resources, student health and well-being, and improving household resilience levels.
3. Our fundraising and communication strategy aims to diversify our income sources whilst retaining the interest and engagement of our existing donor base.

Our values

Our values reflect who we are and run through all that we do in terms of decision making and delivery. We refer to them as SLICE.

- Stewardship – of colleagues, of partners, of donors, of communities and of the environment. We strive to achieve this by having an inclusive and welcoming space where all ideas are considered allowing the charity to evolve and maintain our legitimacy whilst doing no harm.
- Longevity – we do not helicopter in and out of communities, we stay for the long term. We believe that it is only through building up trust that we can truly understand and influence change.
- Integrity – our word is our bond, we never make promises that we cannot keep, we communicate with honesty, and we share challenges and successes.
- Collaboration – we practice participatory and adaptive management techniques that require constant communication involving the community at all stages of programme development.
- Equity – we recognise inequity and adjust to ensure that everyone is treated equally with dignity and respect.

Achievements and performance

Achievements and performance

Poverty is a complex problem that cannot be overcome by tackling one issue in isolation. It requires a more insightful approach.

At Livingstone Tanzania Trust our principal goal is to ensure that all young people flourish through learning and advance in their education as far as they are able. We know that when students engage in a quality and inclusive education which ensures the pedagogical development of the whole child they will, in time, be better equipped to make the most of life's opportunities. Conversely, when factors conspire to hinder their access or the quality of the education they receive, their development can be curtailed resulting in fewer opportunities, which stunts the likelihood of them reaching their full potential and the cycle of poverty that needs to be broken remains intact.

The Livingstone Tanzania Trust, through our donors and community partners, invests in education to enable young people to access it. The improving exam results (see Impact below), together with formal requests for support from additional communities and the Babati Town and District leaders, demonstrate the success we are having and are extremely proud of. Such is our reputation that we are now being asked to be involved in building secondary schools. We know that getting more and more students into further education will contribute to breaking the cycle of poverty and enrich the community, the region, and the country.

To realise our ambition, we know we must overcome barriers to education that exist within the schools and are created by parental poverty. So, while we strive to ensure that young people gain a strong primary education to help them proceed to secondary school and beyond, we recognise that parents might not have the means to fund these vital opportunities. Many are subsistence farmers on a low income with poor income security and little resilience and the benefits that brings. To achieve success focus our resources both on education/school development as well as adult learning.

In the UK

Over the course of the year:

- Trustee Zuhara Maksud sadly passed away and her personality and contributions are greatly missed. Trustee Emmanuel Satongima got married, changed jobs and found he no longer had sufficient time to support LTT's work and so stepped away. One new Trustee Gem Clark joined the team, and we are seeking to recruit further Trustees. Of the 8 current Trustees 1 is Tanzania, 2 are based in East Africa and 5 are women.
- We have made a concerted effort to improve the diversity of voices and perspectives around our table.
- The operations team has evolved. We were sad to see our Trust and Foundation Fundraiser leave after 18 months of service, and we are hugely indebted to her for her amazing work. We opted to rearrange the existing team rather than recruit and asked our community fundraiser to focus on stewarding our Trusts and Foundations and researching new ones alongside the Director who is working one extra day a week on fundraising.
- We have also worked closely with a team of skilled volunteers who have helped fundraise, promote, proofread, and translate and we are grateful to them for their support.
- We have continued to work closely with other NGOs in the Small International Development Charities Network, where we share our knowledge, expertise and experiences and learn from others in similar fields. LTT is one of the co-ordinators of the Education Forum and co-host its Friday morning collaboration space, and we continue to provide advice and support to smaller charities. Julian is also a mentor, working with the SWIDN (South-West International Development Network). LTT is also a member of the British Tanzania Society.

In Tanzania

Over the course of the year, we have: -

- Supported the Sawe community to build the last 3 classrooms at their primary school, supporting the school to achieve their target of 16 classrooms. The classrooms are built to Government specifications, but we added rainwater harvesting systems to add a further 40,000 litres to the school's storage facility, reducing their demand for costly tap water. The community provided the resources as agreed and were engaged in the building process up to head height.
- Supported the Bambay community to build 2 much needed new classrooms at their primary school to reduce overcrowding. These were built to Government specifications, but we added rainwater harvesting systems to add a further 20,000 litres to the school's storage facility. The community provided the resources as agreed and were engaged in the building process up to head height.
- Supported the Kiongozi community to complete the construction of a classroom at their primary school. The community had already built a 3-classroom block to head height and this project was to complete one of those classrooms.
- Provided 12 teachers' tables and chairs, 6 cupboards and 227 student desks across 3 schools.
- Provided 1,135 books for students across 3 schools.
- Installed 23 bunk beds at Mamire Secondary School
- Further to on-going discussions with the Babati Town Education Department and Pixl International, started our pilot School Leadership and Teacher Training Programme at 5 schools. We have trained MCDO and 4 Ward education Officers to be trainers, they have now trained 10 Head/Deputy Head Teachers at 5 schools. This first year has focused on school leadership.
- Started to build a new toilet block with 14 cubicles for the 750 girls at the Babati Day Secondary School whose toilets were in a very unhygienic condition leading to high levels of sickness and absenteeism. This project is being built in partnership with the community.
- Completed the construction of a disabled toilet at the Ziwani Primary School to ensure the dignity of the disabled students at the school.
- The stoves we have built have enabled the communities to prepare approximately 911,820 school meals. This contributes to improved attendance and improved physical and intellectual development while energizing the students.
- Provided Street Business School training to 3 cohorts.
- Trained 83 people to improve their poultry farming skills.
- Trained 100 farmers on how to grow Malindi Banana, which are more drought tolerant and are being piloted to determine their effectiveness as an alternative food source to improve food security.
- Provided tomato training for 126 farmers in the Bonga Community to increase knowledge, awareness, and income security of farmers.
- Completed our technical support guidance programme to the Bereko Community.
- Supported 7 young people whose parents/guardians have been unable to assist them with the costs of the education. Our sponsorship through our Helping Hands Programme has enabled them to access an education they would otherwise be denied. We were delighted to see two students have graduated from our programme with one with a Diploma in local government and one with a certificate in maternal health, who is now teaching that topic in Dar. This makes 12 students who have now graduated.

Monitoring, Evaluation and Learning (MEL)

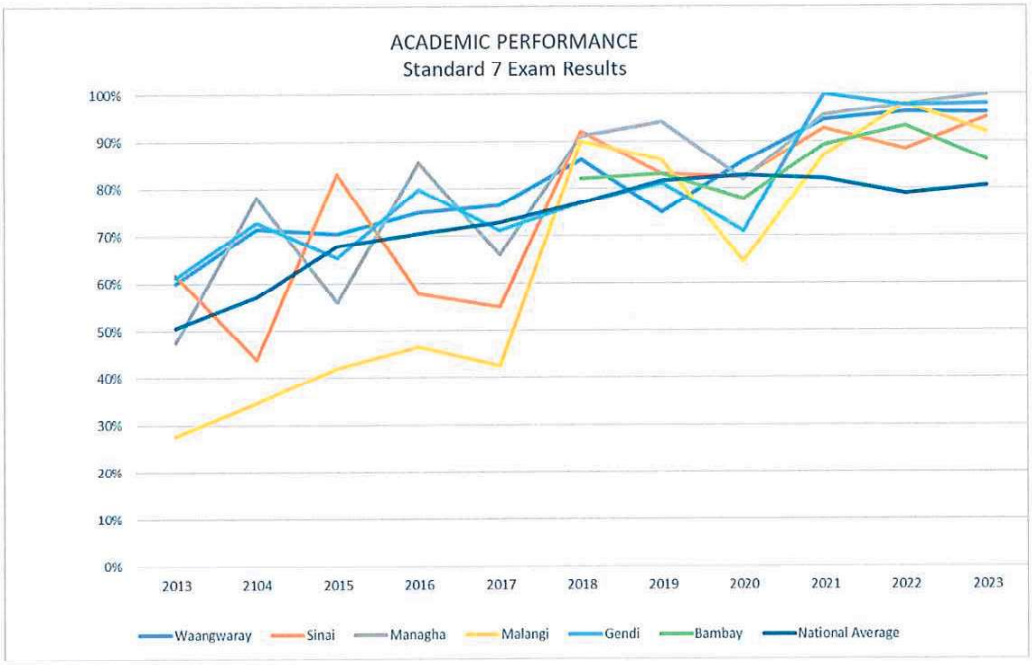
LTT conducts monitoring, evaluation, and learning (MEL) activities with our community and delivery partners not only to determine the final project outcomes and impacts, but also to determine whether our projects and programmes are going in the planned direction, and to adapt them as needed in response to feedback and/or other factors which may affect the planned delivery and outcomes. This is a continuous process and LTT engages with as many stakeholders as is necessary and practicable. LTT creates space for open and honest dialogue and develops trust between partners which enables decisions to be made at the operational level without fear of retribution. LTT's reflective learning and adaptive management demonstrates our understanding of the community, their projects, and the environment they live and work in.

In the process of MEL, we are aware of the power dynamics between LTT, MCDO and the communities. We address this imbalance with all stakeholders stating that all feedback, both positive and negative, is not personal but about improving the services we provide and will not in any way be detrimental to the relationship.

IMPACT

By adopting a more holistic approach to tackling the challenges to access to a quality education LTT is contributing to: -

- Improved academic performance as a result of schools with improved toilets, classrooms, teaching and learning resources and more motivated teachers.



(Note the dip in 2020 is Covid related with schools being shut for 3 months).

- Improved household income and resilience which allows households to better meet their basic needs.
    - Graduates from our Street Business School Programmes are attaining on average 216% increase in their incomes compared to baseline.
    - Farmers in the Tomato Training Programme have generated 294% increase in their tomato related income as a direct result of the training.

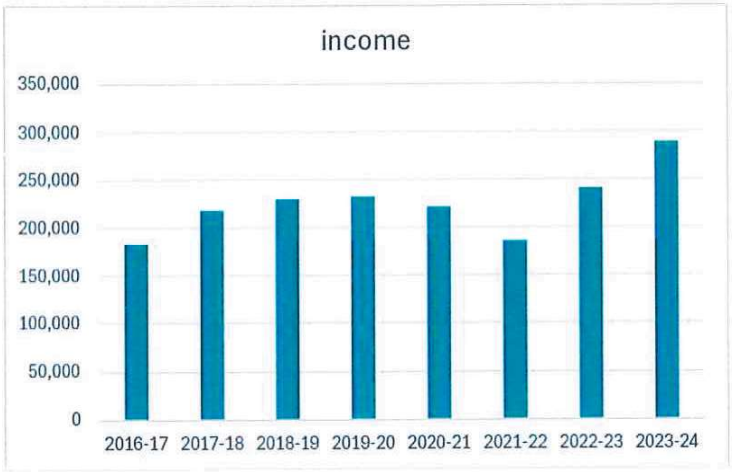
Working in close partnership with local communities and educational stakeholders we have, since 2007, contributed to improving the teaching and learning environment 33 schools by building and renovating classrooms, toilets, teachers' offices, kitchens with fuel efficient stoves and handwashing facilities.

Over the last 17 years our work in Babati has benefited over **27,331** people, which for a small charity on a tight budget is a fantastic achievement. Over the years these actions have contributed to a steady increase in the academic performance of the young people in our partner schools.

Financial review

fundraising

In 2023-24 LTT raised £288,559 (2022-23 £241,171), its highest income ever for the 2nd year in succession.



Fundraising remains difficult.

1. Trusts and Foundations. LTT has built a trusted and respected relationship with some wonderful Trusts and Foundations, and we are extremely grateful to them for their ongoing financial support. Over the year LTT received £192,955 (2022-23 £149,275) which is the highest since LTT's foundation. It is noteworthy that this is the final year of grants from Social Capital Foundation to whom we are most grateful. We are thankful to the Rozelle Trust, Guernsey Overseas Aid and Development, Coles Medlock, Clive Richards Foundation, The Austin Bailey Foundation, Evan Cornish, Laces Educational, St James' Place Foundation, the Bower Trust, Gilchrist Education Fund, CB HH Taylor, De La Rue, Mirianog, The Cordis Charitable Trust, Cauda, N Smith Charitable Trust, The Grace Trust, GreenHall, GC Gibson Charitable Trust, Beatrice Gilmore, HDH Wills, Kate Ferrer Foundation, William Allen Young Charitable Trust, Liddell Simpson Trust, Farthing Trust, Gilbert and Edgar
2. Corporate donations. were £2,250, (2022-23 £5,033) we remain grateful to Zebra Accounting for their ongoing support and to Mitsubishi Electric.
3. Volunteering Schools. Schools support for LTT continues to be disrupted by the pandemic. Volunteering income at £1,000 is limited and trips are next planned for 2025. (2022-23 £1,750).
4. Individual Giving. LTT received £90,899 (2022-23 £83,543) from individual giving including online challenge events and Gift Aid. Promotion of online challenge events and gift aid recovery.
5. Other Income. We have various other sources of income over the year which totalled £1,456 (2022-23 £1,567). Which is made up of income from a variety of sources like PayPal, Amazon Smile, Christmas cards and bank interest.

LTT's strategy is to have a diverse income base and we feel we are now at the tail end of the impact of the pandemic as we plan more school volunteer activities. We continue to seek corporate partnerships, but our size and holistic approach in a specific location hinders our success. Our investment in funding raising for Individual, Trusts and Foundation has paid off.

Expenditure

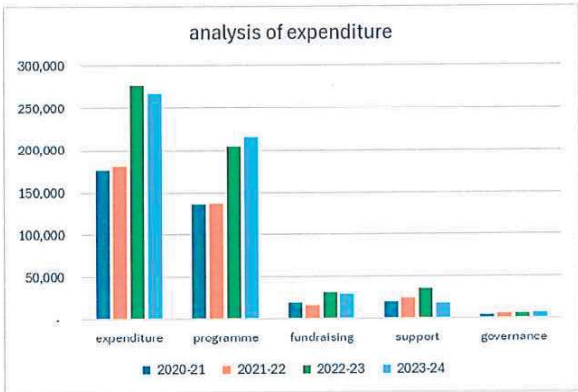
Programmes were delivered in collaboration with MCDO, a locally-led NGO based in Babati.

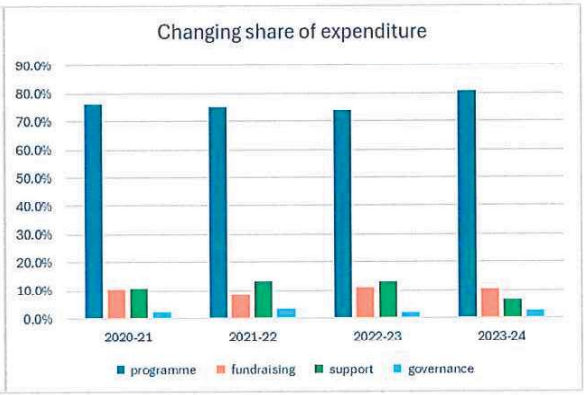
Programme expenditure was £215,764 (2022-23 £204,530) representing 81% of total expenditure (2022-23 74%). LTT's target is 80-85% which is determined by income rather than expenditure – the more we raise the more we spend on projects.

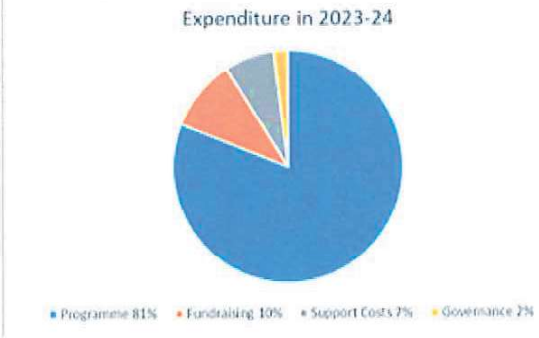
The Trustees made a decision to invest in fundraising and spent £27,965 in this area, down from £30,260 the previous year due to staff departure. The ROI (return on investment) is £1:10.27, for every £1 invested in fundraising we made £10.27, which is a very good rate of return. Last year we achieved £1: £7.97. Fundraising represents 10.45% of expenditure.

Our progress towards more online meetings and non-paper communications, along with an in-country programmes manager have reduced support costs.

The Trustees remain supportive of the fundraising team's efforts and successes.







Carrying Funds over and our Reserves Policy

Acknowledging that raising funds for some projects can take 12-18 months to complete it is a necessity to carry funds over from one year to the next, both restricted and designated. The Trustees have agreed that funds will only be remitted to a project once all the funds have been collected unless the donor is making staged grants or due to exchange rate variances meaning the risk of holding the funds reduces their value.

The following programme specific funds are being carried over into 2023/24: -

Funds carried over for Overseas Programme Costs	2023/24	2022/23	2021/22
	£	£	£
Livelihood Programmes	66,884	62,471	21,505
Education Programme	49,950	44,954	41,636
Helping Hands Programme	11,416	10,064	13,474
WASH Programme	3,760	10,573	50,914
Tanzanian Transition Costs	8,558	8,644	23,159
	140,568	136,705	150,688

In addition, the Trustees recognise LTT's responsibilities as an employer and development partner. Part of that responsibility is to ensure sufficient reserves of unrestricted funding are held in place to manage:

- The seasonality of income.
- Cash flow requirements.
- Our exposure to inflation, exchange rate fluctuations, and unforeseen costs that may be incurred when working in inherently risky countries and situations.
- The cost of closure should it ever be required.

Accordingly, the Trustees aim to hold in reserve: -

- Between 3- and 6-months UK running costs.
- A small cash reserve.

Funds carried over for UK Operational Costs	2023/24	2022/23	2021/22
	£	£	£
General Funds (Free Reserves)	5,914	4,730	5,472
UK Running Costs reserve	27,924	11,990	32,371
	33,838	16,720	37,834
Total Funds Carried over	174,406	153,426	188,735

The policy is reviewed annually by the Trustees and adjusted according to perceived risk and other factors. This policy was last reviewed on the 13 June 2024.

Risk Management

The Trustees recognise the risks:

- Associated with working in remote settings and have put proportionate processes in place to deal with foreseeable risks.
- Associated with just one delivery partner which creates a degree of dependency. We continue to work with our delivery partner, and we regularly conduct remote and in person due diligence exercises of their policy and procedural documentation and practices to ensure they meet our standards. We have also spent time researching additional delivery partners to enable delivery in other areas of Tanzania and with partners with other specialisms and will be conducting due diligence on them should we move forward with them.
- Associated with staff turnover in such a small UK team which can be a barrier to progress. We work hard to retain our staff by recognising their value and providing them with continual development opportunities. We also ensure that new staff are thoroughly inducted and remain committed to the work and the organisation.
- Associated with working with children and vulnerable people and the need to protect them. The Trustees continue to review our Safeguarding policies and procedures to ensure the team are always aware of their responsibilities, that the wellbeing of the community is at the centre of all programmes and suitable procedures are in place to enable community members and others affected by our work to raise concerns with us and/or our delivery partners. We conduct annual safeguarding refresher training for our staff, our delivery partners and community leaders.
- Associated with international instability which can result in fluctuation of the exchange rates and inflation. The Trustees closely monitor international events, and this can influence dates when funds are sent to Tanzania. Our programme design and planning take account of uncertainty in exchange rates.
- Associated with the potentially challenging fundraising environment for the years ahead.
- Associated with the positive process of shifting the power movement towards greater localisation and the move to decolonise aid and development practices.

The Trustees regularly undertake a PESTLE Review with support of fellow small international development charities, a crisis group and through monitoring of the international press.

	UK	Tanzania
Political Climate	Global insecurities continue and perpetuate the focus on emergency aid rather than international development and the promotion of peace. The UK Government has been using parts of the international development budget on managing refugees in the UK. There is a General Election looming in the UK and it is expected that there will be a change in Government. This is likely to lead to the new Government to return returning to the 0.7% of the UK gross national income being allocated to overseas development and could lead to Dfid being separated from the Foreign Office. The labour Party are committed to addressing poverty and greater gender equity.	The Tanzanian Government continues to improve the political freedoms of the opposition parties in advance of the General Election in October 2025, but some restrictions still exist however the climate is one of stability. It is noteworthy that there is land conflict between the Maasi and the Government who are trying to relocate Maasai people from their ancestral homes in Ngorongoro and Loliondo as they say population growth has increased which is putting lives of humans and wildlife in jeopardy. It is noteworthy that the new education curriculum has a strong emphasis on traditional values and cultures, which will strengthen the enforcement of the illegality of homosexuality. We maintain a watchful eye on this. Corruption remains a problem but is being addressed. According to Transparency International Tanzania has improved slightly since last year. Tanzania is ranked 87th from 180 countries, up from 94th the previous year. Kenya is ranked 126, Uganda 141.
Economic Climate	The UK has left the recession, and the inflation appears to be under control. The UK has a diverse economy and high levels of employment and is stable. Interest rates remain high which is reducing levels of disposable income which makes fundraising from individuals that much harder.	Tanzania's economic growth is strong at 6.1% and inflation is well managed. Tanzania has a wealth of natural resources: • Significant sources of Helium have been discovered which could make Tz one of the world's leading producers. • The Eyasi-Wembere basin (which includes part of the rift valley) is potentially home to oil and gas. Whilst the economic outlook is good, it is not sufficiently inclusive and unlikely to impact on poverty levels. It is noteworthy that across Tz the number of people engaged in agriculture in 2000 was 76%, this fell to 67% in 2014 but this figure is now increasing as more people return to agriculture as a back up to other livelihoods due to job scarcity. Poor infrastructure (roads, food storage, market access, lack of access to farming technology, price volatility impact of small holder farmers.

Social	Diverse culture in urban areas which contributes to global understanding of people. The right-wing political parties are growing in strength, which is a concern. There is an aging population, and this suggests LTT ought to focus a little more on legacy funding. Travel has resumed and Tanzania remains a popular choice.	The UNDP's Gender Inequality Index suggests that whilst Tanzania is in the Low human development index, it continues to make improvements. Life expectancy is now 67 compared to 52 in 2000. Health Insurance is now mandatory with support from the government for the poorest 27% of the population. Average number of years in school has increased by 3.8 yrs in 2000 to 6.4yrs and this will continue to improve. The Government is in the process of public consultation for their Development Plan 2050. It is expected that in order to reduce poverty they will consider improved urban living, increased agricultural productivity, greater industrialisation and investment in infrastructure.
Technology	Technology is advancing at a great pace and LTT recognises a resource gap in its organisation.	The use of technology is expanding mostly in mobile apps, there are gaps in the use of technology in terms of laptops/computers. There are plans to introduce technology into schools but there are gaps in competencies of the teachers, and concerns about capital cost, running cots, and maintenance.
Legal	LTT checks in with the Charity commission to ensure charity and legal compliance. LTT is also part of Small International	There have been no legal changes that impact on NGO's this year. Climate for foreign Investment is improving.
Environmental	A new Labour Government will be pushing for a Green Revolution and would want to establish a Green Investment Bank which would focus on poverty reduction, inequality and climate action. They are also pledging to establish a aid-funded Food Sovereignty Fund to enable small scale farmers in the global south to gain access to land, seeds and finance.	Agriculture is predominately rain fed making is vulnerable to climate variations. Whilst climate change is a global concern, Tanzania faces its impact from severe heat variations, floods, and droughts leading to soil erosion, landslides, deforestation, soil exhaustion.

Plans for 2024-25 and beyond

Many projects roll over across budgetary years and therefore funds are carried over to the next year. However, there are projects we plan to undertake in 2024/25 for which we have applied for funds or are on the process of applying for funds. Progress therefore is reliant on the success of our applications.

UK Plans

The Livingstone Tanzania Trust has a cautious approach to the future as we recognise our reliance on the well-being and goodwill of those who support our work. However, where we can influence our destiny, we will make every effort to ensure our on-going success. In this vein

- The Trustees are enthusiastic that LTT plays a role in the welcome and growing movement to decolonise together with the shift towards more localisation. LTT as a charity has never stood still and we continue to evolve in relation to the needs of the communities we serve and the environment in which we work. As a result, the Trustees have approved a rebranding exercise and have recruited a volunteer to assist in this process to ensure a smooth transition with effective communications. We continue to explore other ways in which power, decision making, storytelling and imagery can be shared. LTT will be leading a podcast on the topic in collaboration with Small International Development Charities Network in June 2024. The Trustees are planning for a bright and successful future where all are equal around the table.
- The Trustees will start developing a succession plan to enable the charity, in 3-4 years' time, to move from being a founder led to the next stage with fresh ideas.
- We will continue to nurture, inform, and inspire our supporters whilst also working with a team of skilled volunteers to develop and implement a strategy to increase our supporter base.
- We will continue to share their skills and knowledge with other small international development charities and to seek linkages and potential partnerships with other charities.
- We will grow grant funding from trusts and foundations.
- We will diversify our in-country delivery partners to allow us to move into other areas and other with other locally led NGOs.

Tanzanian Plans

The Livingstone Tanzania Trust will continue to work with MCDO to deliver projects within Babati Town whilst working with other locally led NGOs both inside and outside of Babati.

School Infrastructure

To support local communities to achieve their schools' development goals by:

- Building 3 classrooms and completing two classrooms at Kiongozi Primary School.

  Completing the construction of new toilet blocks at Babati Day Secondary School for boys and girls as the current toilets are not meeting the needs of the users.
- Building a school farm at the Oldendereti Primary School, south of Arusha, to provide fruit and vegetables to the school meal programme and enhance the diet and health of the students and build a school kitchen, food store and small covered dining area. We intend to deliver this project in collaboration with a locally led NGO called Ndoto in Action.

School Resources

To support local communities to achieve the schools' development goals by:

- Working with schools to improve book to student ratios.
- Working with schools to improve student: desk ratios.
- Working closely with the Babati Town Education Department and Pixl International to deliver the 2nd year of our pilot training programme for Head and Deputy Head Teachers and Ward Education Officers with the aim of addressing issues surrounding school leadership and school management systems.
- Working closely with the Babati Town Education Officer for Secondary Schools to address the shortage of bunk beds that is keeping students from boarding. Boarding facilities enables students to spend more time on their studies, removes the risks associated with travelling to and from school, reduces the risks of unwanted pregnancies and domestic abuse.

Thriving Communities

To support communities to flourish by:

- Continuing to work through the Street Business School, Livestock and Horticultural Training Programmes and demonstration sites to support the development of skills, knowledge, and confidence of individuals within the community. Equipped with enhanced knowledge and skills, householders can diversify and secure increased income to improve their resilience and standard of living. In this way the household income levels will be sufficient to afford the costs associated with further education.
- Supporting the development and implementation of a pilot youth enterprise programme with an NGO in Mwanza called Advancing Youth Opportunities Initiative (AYOI) whilst building their project management skills.
- Continuing to engage communities and other stakeholders to actively participate in school and community development issues. Through improved communication and greater transparency plans can be developed, progress shared, and leaders held accountable. This builds faith and trust which is essential for maintaining commitment for existing and future projects.
- Continuing to support individual students with financial support to enable them to progress with their education as far as they able through our Helping Hands Programme
- Improving the collection of qualitative data alongside the quantitative data with a view to building documents that reflect Babati life of today and the contribution that LTT has made.

Research and Development

As LTT seeks to expand our footprint in Babati, the Trustees have agreed to conduct research into 4 communities to the northeast of Babati. This is a location of some of the poorest performing primary schools in the town's boundaries and before starting a programme to improve the schools, the Trustees want to fully understand the challenges that the communities face. Specifically, the Trustees have directed research into culture, education, child health, agricultural activities and environmental factors which might contribute. The research will be undertaken by LTT's Programmes Manager alongside a qualified health worker and a student from Tanzania's leading Agricultural University.

The research will lead to

- Greater understanding of the challenges.
- Building of trust between LTT and the community.
- The community informing us of their ambitions, plans and goals for the future.
- LTT being able to inform the community on which aspects of their community development goals we can support them with.
- LTT building a strong base for development strategies for 2025-30.
- LTT being able to select locally led NGOs who are able to assist those communities achieve their goals.

Structure, governance and management

Livingstone Tanzania Trust ("LTT") is a company limited by guarantee. It is governed by its memorandum and articles of association dated 29 March 2007. LTT is a registered charity (Registered Charity Number 1119512).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Shiret	
A Wootten	
CP Hyde	
D Higham	
T Wills	
M Edwin	
A Mitchell	
E Satongima	(Retired 7 February 2024)
G Clark	(Appointed 2 May 2024)

The Board takes its obligation to ensure that all Trustees take their duties and responsibilities seriously, and the Chairman ensures that they are discussed and understood by the Trustees as part of the regular trustee meetings.

Appointment of Trustees requires a formal resolution of the Trustees at the Annual General Meeting. LTT's Articles of Association require that it will have at all times at least 3 Trustees and Trustees are appointed for a 5-year term at which point they must retire and where appropriate be re-elected.

The Trustees provide long-term strategic direction, agree medium and short-term objectives, discuss policy changes, and undertake recruitment. Long-term planning is critical to our operations to ensure that we are clearly able to commit to the communities we support and the projects we undertake.

The responsibility for the day-to-day running of LTT has been delegated by the Trustees to Julian Page (Managing Director and the founder of LTT). Julian holds a master's degree in international development and has many years of experience in management prior to founding LTT. To assist him LTT employs a full time Programmes Manager and 2 part time fundraisers.

The Trustees provide their time for free to assist in the guidance and development of the charity.

Whilst the Gender Pay Gap reporting regulations as laid out in the Equality and Human Rights Commission do not apply to LTT due to our size, in the spirit of the regulations we do not base pay on gender but on competencies.

LTT recognise the ever changing external as well as internal influences on our programmes and consequently adopt an adaptive style of management to our work which enables us to respond to multiple and changing circumstances. This provides us with sufficient flexibility and responsiveness to adjust programmatic activities to ensure optimum results.

The Trustees have established a working relationship, bound by a Memorandum of Understanding, with a Tanzanian NGO– Maisha Capacity Development Opportunity (MCDO). Programmes and projects are designed, implemented, monitored and evaluated in collaboration with all stakeholders including the community leaders and the local authorities.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees reviewed policies on a regular basis and have in place a reviewing process to comply with changing requirements.

The Trustees take safeguarding of children and vulnerable adults very seriously. Our safeguarding policy and procedures are built into the culture of our work and regularly updated and monitored. We have had no safeguarding incidents to report in 2023/24.

The trustees' report was approved by the Board of Trustees.

C Shiret

Dated: 12/8/24

LIVINGSTONE TANZANIA TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVINGSTONE TANZANIA TRUST

I report to the trustees on my examination of the financial statements of Livingstone Tanzania Trust (the charity) for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charity'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 confirm that no 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 charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Janine Mansfield
Rickard Luckin Limited
1st Floor
County House
100 New London Road
Chelmsford
Essex
CM2 0RG

Dated: 12/8/24

LIVINGSTONE TANZANIA TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:									
Donations and legacies	3	10,307	53,834	223,184	287,325	20,015	46,299	173,290	239,604
Other trading activities	4	-	1,234	-	1,234	-	1,407	-	1,407
Investments	5	-	-	-	-	160	-	-	160
Total income		10,307	55,068	223,184	288,559	20,175	47,706	173,290	241,171
Expenditure on:									
Charitable activities	6	4,585	67,393	195,601	267,579	2,442	101,571	172,467	276,480
Total expenditure		4,585	67,393	195,601	267,579	2,442	101,571	172,467	276,480
Net income/(expenditure)		5,722	(12,325)	27,583	20,980	17,733	(53,865)	823	(35,309)
Transfers between funds		(4,538)	18,816	(14,278)	-	(18,678)	(15,066)	33,744	-
Net movement in funds		1,184	6,491	13,305	20,980	(945)	(68,931)	34,567	(35,309)
Reconciliation of funds:									
Fund balances at 1 April 2023		4,730	47,530	101,166	153,426	5,675	116,461	66,599	188,735
Fund balances at 31 March 2024		5,914	54,021	114,471	174,406	4,730	47,530	101,166	153,426

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LIVINGSTONE TANZANIA TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		-		179
Current assets					
Debtors	13	8,745		10,419	
Cash at bank and in hand		200,596		188,429	
		209,341		198,848	
Creditors: amounts falling due within one year	15	(17,821)		(18,844)	
Net current assets			191,520		180,004
Total assets less current liabilities			191,520		180,183
Creditors: amounts falling due after more than one year	16		(17,114)		(26,757)
Net assets excluding pension liability			174,406		153,426
Net assets			174,406		153,426
The funds of the charity					
Restricted income funds	18		114,471		101,166
Unrestricted funds - general			5,914		4,730
Unrestricted funds - designated	19		54,021		47,530
			174,406		153,426

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 12/8/24

C Shiret

D Higham

Company registration number 06182571 (England and Wales)

1 Accounting policies

Charity information

Livingstone Tanzania Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 St Davids Drive, Leigh on Sea, Essex, SS9 3RF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice (amended for bulletin 1 & 2) 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for on an accruals basis. and includes any VAT that cannot be recovered. Where possible costs are allocated directly to the activities to which they relate.

Governance costs are the costs associated with the governance arrangements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	2,557	53,334	38,479	94,370	13,265	44,674	32,390	90,329
Grants receivable	7,750	500	184,705	192,955	6,750	1,625	140,900	149,275
	10,307	53,834	223,184	287,325	20,015	46,299	173,290	239,604

4 Income from other trading activities

	Unrestricted funds designated 2024 £	Unrestricted funds designated 2023 £
Trading activity income: other	1,234	1,407

5 Investments

	2024	2023
	£	£
Bank interest received	-	160

6 Expenditure on charitable activities

	Cost of generating funds	Livelihoods programme	Education programme	Wash Programme	Volunteer programme	Tanzania administration costs	UK administration costs	Total
	2024	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	26,218	13,344	13,290	1,523	1,769	2,808	8,557	67,509
Depreciation and impairment	-	-	-	-	-	-	179	179
Overseas program costs	-	56,221	119,526	4,843	107	1,053	1,781	183,531
Fundraising and events costs	1,747	-	-	-	-	-	1,100	2,847
	27,965	69,565	132,816	6,366	1,876	3,861	11,617	254,066
Share of support and governance costs (see note 7)								
Support	-	244	544	-	396	96	5,622	6,902
Governance	-	-	-	-	-	-	6,611	6,611
	27,965	69,809	133,360	6,366	2,272	3,957	23,850	267,579
Analysis by fund								
Unrestricted funds - general	-	-	-	-	-	-	4,585	4,585
Unrestricted funds - designated	27,965	-	13,714	1,046	2,272	3,957	18,439	67,393
Restricted funds	-	69,809	119,646	5,320	-	-	826	195,601
	27,965	69,809	133,360	6,366	2,272	3,957	23,850	267,579

6 **Expenditure on charitable activities** (Continued)

Previous year:	Cost of generating funds	Livelihoods programme	Education programme	Wash Programme	Volunteer programme	Tanzania administration costs	UK administration costs	Total
	2023	2023	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	24,026	9,498	6,869	5,165	456	2,139	22,024	70,177
Depreciation and impairment	-	-	-	-	-	-	173	173
Overseas program costs	-	34,798	85,923	50,371	581	7,556	7,293	186,522
Fundraising and events costs	6,234	-	-	-	-	-	-	6,234
	30,260	44,296	92,792	55,536	1,037	9,695	29,490	263,106
Grant funding of activities (see note 8)	-	640	-	-	-	-	212	852
Share of support and governance costs (see note 7)								
Support	-	-	-	-	-	174	6,350	6,524
Governance	-	-	-	-	-	360	5,638	5,998
	30,260	44,936	92,792	55,536	1,037	10,229	41,690	276,480
Analysis by fund								
Unrestricted funds - general	-	-	-	-	1,037	-	1,405	2,442
Unrestricted funds - designated	30,260	4,704	13,412	2,681	-	10,229	40,285	101,571
Restricted funds	-	40,232	79,380	52,855	-	-	-	172,467
	30,260	44,936	92,792	55,536	1,037	10,229	41,690	276,480

7 Support costs allocated to activities

	2024	2023
	£	£
Training costs	483	96
Travel & volunteer expenses	2,607	732
Office costs	578	1,795
Printing & stationery	62	366
Accountancy fees	490	-
Recruitment fees	-	546
IT costs	1,809	1,742
Subscriptions	140	15
Loan interest	733	1,232
Governance costs	6,611	5,998
	13,513	12,522
Analysed between:		
Livelihoods programme	244	-
Education programme	544	-
Volunteer programme	396	-
Tanzania administration costs	96	534
UK administration costs	12,233	11,988
	13,513	12,522

Support and governance costs have been allocated across charitable activities on a time apportionment basis.

Governance costs included payments to accountants of £5,718 (2023 - £3,234) for independent examination fees.

8 Grants payable

	Total 2024	Livelihoods programme 2023	UK administration costs 2023	Total 2023
	£	£	£	£
Grants to individuals	-	640	212	852
	-	640	212	852

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct charitable services	4	4

Employment costs	2024 £	2023 £
Wages and salaries	63,865	64,001
Other pension costs	3,644	6,176
	67,509	70,177

The employee numbers consist of an employee at 60% full time for 12 months, one employee at 100% for 12 months and one employee at 40% full time for 3 months.

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Computers £
Cost	
At 1 April 2023	2,105
At 31 March 2024	2,105
Depreciation and impairment	
At 1 April 2023	1,926
Depreciation charged in the year	179
At 31 March 2024	2,105
Carrying amount	
At 31 March 2023	179

13 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Other debtors	8,745	10,087
Prepayments and accrued income	-	332
	8,745	10,419

14 Loans and overdrafts

	2024	2023
	£	£
Bank loans	26,586	36,416
Payable within one year	9,472	9,659
Payable after one year	17,114	26,757

15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank loans	14	9,472	9,659
Accruals and deferred income		8,349	9,185
		17,821	18,844

16 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	£
Bank loans	14	17,114	26,757

17 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	3,644	6,176

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Livelihoods	62,179	95,221	(70,635)	(20,174)	66,591
Education	23,352	123,688	(116,314)	2,335	33,061
WASH	5,062	100	(5,320)	3,561	3,403
Helping Hands	10,573	4,175	(3,332)	-	11,416
	101,166	223,184	(195,601)	(14,278)	114,471

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Livelihoods	13,273	78,961	(40,232)	10,177	62,179
Education	3,017	76,661	(69,915)	13,589	23,352
WASH	36,833	10,975	(52,856)	10,110	5,062
Helping Hands	13,476	6,693	(9,464)	(132)	10,573
	66,599	173,290	(172,467)	33,744	101,166

Restricted funds are used for the following purposes:

Education - Education funds are used for capital investment and capacity building at schools

Livelihood funds - are used to for capital investment and capacity building of community members

WASH funds are used to capital investment and capacity building for issues relating to water, sanitation and hygiene for school and community

Helping Hands is a programme that sponsors student education and living costs for those in dire need who show great potential. Helping hands income and expenditure are included in Education in note 6.

19 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Livelihoods	293	-	-	-	293
Education	21,603	10,500	(13,714)	(1,500)	16,889
Wash	4,999	-	(1,046)	(3,596)	357
Tanzania costs	8,645	1,500	(6,229)	4,642	8,558
UK costs	11,990	43,068	(46,404)	19,270	27,924
	47,530	55,068	(67,393)	18,816	54,021

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Livelihoods	8,230	-	(4,704)	(3,233)	293
Education	38,619	1,500	(13,412)	(5,104)	21,603
Wash	14,081	-	(2,681)	(6,401)	4,999
Tanzania costs	23,159	1,039	(10,228)	(5,325)	8,645
UK costs	32,372	45,167	(70,546)	4,997	11,990
	116,461	47,706	(101,571)	(15,066)	47,530

Designated funds are used for the following purposes:

Education - Education funds are used for capital investment and capacity building at schools

Livelihood funds - are used to for capital investment and capacity building of community members

WASH funds are used to capital investment and capacity building for issues relating to water, sanitation and hygiene for school and community

TZ core costs are used to cover the non-program costs associated with working with delivery partners such as training and governance

20 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Current assets/(liabilities)	23,028	54,021	114,471	191,520
Long term liabilities	(17,114)	-	-	(17,114)
	5,914	54,021	114,471	174,406

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Tangible assets	179	-	-	179
Current assets/(liabilities)	31,308	47,530	101,166	180,004
Long term liabilities	(26,757)	-	-	(26,757)
	4,730	47,530	101,166	153,426

Mikuyu Tanzania

England & Wales - Charity number 1119512

Accounts

Charity Registration No. 1119512

Company Registration No. 06182571 (England and Wales)

LIVINGSTONE TANZANIA TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

RickardLuckin

LIVINGSTONE TANZANIA TRUST

CONTENTS

	Page
Trustees' report	1 - 18
Independent examiner's report	19
Statement of financial activities	20 - 21
Balance sheet	22
Notes to the financial statements	23 - 34

LIVINGSTONE TANZANIA TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	C Shiret	
	Ms AL Wootten	
	CP Hyde	
	D Higham	(Appointed 10 June 2022)
	T Wills	
	M Edwin	(Appointed 23 January 2023)
	A Mitchell	(Appointed 22 July 2022)
	E Satongima	(Appointed 23 January 2023)
Trustees	Ms N D'souza (nee Wijayasingha)	(Resigned 1 June 2022)
	Ms Z Maksud	(Resigned 29 August 2023)
Secretary	C Shiret	
Charity number	1119512	
Company number	06182571	
Registered office	14 St Davids Drive Leigh on Sea Essex SS9 3RF	
Independent examiner	Rickard Luckin Limited 1st Floor 19 Clifftown Road Southend-On-Sea Essex SS1 1AB	
Website	www.livingstonetanzaniatrust.com	

LIVINGSTONE TANZANIA TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

A message from our Chairman

In 2022 we started to enact our strategy to improve the diversity of voices around our table. As some of our trustees finished their tenure, we invited 3 more people living in Tanzania to join the board along with a new treasurer who has working experience of East Africa. Our intention is to ensure we have more voices with lived experience around the table. We extended the strategy into the operations team when, in early January 2023, we recruited a new programmes manager in Tanzania.

We are also progressing on our strategy to shift the power towards financial autonomy to our delivery partner by reviewing our financial strategy and shifting from full support to programme support. This shift makes it easier for our delivery partner to work with other donor partners. Our strategy includes providing them with support to gain the skills needed on that journey.

I visited Babati in February 2023 and spent valuable time with both the new programmes manager and the MCDO board discussing our strengths, weaknesses, opportunities and threats. It was wonderful to be in the same space together. I also met with Babati leadership, and we explored how we might strengthen our collaboration.

I feel the message is clear, we have new staff members and new trustees, and we are invigorated to move forwards, embrace changes, and continue to be led by the needs on the ground. The programmes we are running reflect that and are still so relevant to the pace of change in Tanzania. The results in terms of life outcomes have been outstanding and focused, bringing real benefits to the communities, with household incomes. The results in terms of kids passing exams have been equally impressive which gives us further food for thought around how best to look at the Secondary School situation.

So, in summary, we have had a year of adjustment and maintain our commitment to work hard to deliver the programmes wanted and needed by and with the community and I know, with the continued support of our philanthropic friends, we will continue. Onwards and upwards.

Directors' Report

The Directors present their report and accounts for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice (amended for bulletin 1 & 2) 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 operating model

Our objectives are: -

1. To alleviate poverty and hardship in Tanzania through programmes developed in collaboration with Tanzanian stakeholders.
2. To work with the community in long term partnerships to develop sustainable solutions which the community can deliver, monitor and evaluate.
3. To ensure that our programmes do not have any negative impacts that might affect the wellbeing and safety of our staff, partners and communities we work with.
4. To raise funds in the UK and beyond in an ethical manner to fund the cost of developing, implementing and monitoring programmes in Tanzania, and associated UK programme costs and core costs.
5. To develop the competencies of our primary delivery partner and support them on their road to full autonomy.

Strategy for achieving our objectives

1. Through consultation, collaboration and active participation with local communities, their leaders, and other stakeholders LTT will seek to understand and address the challenges faced by community members when trying to ensure their children receive the education they need to break the cycle of poverty.
6. Our programmes will focus on the areas of School Infrastructure, School Resources, Student Health and Well-being, and Thriving Communities.
7. Our fundraising and communication strategy aims to diversify our income sources whilst retaining the interest and engagement of our existing donor base.
8. In 2022-23 LTT works entirely in Babati Town, in the Manyara Region of northern Tanzania through partnerships with Maisha Capacity Development Opportunity (MCDO). We have in the past and we will continue to work in collaboration with other NGOs where MCDO's skill set is not strong enough to deliver a programme. We are committed to ensure that in those situations MCDO are involved and can learn and build their competencies.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Overview

Poverty is a complex problem that cannot be overcome by tackling one issue in isolation. It requires a more insightful approach.

At Livingstone Tanzania Trust our principal goal is to ensure that all young people flourish through learning and advance in their education as far as they are able. We know that when students engage in a quality and inclusive education which ensures the pedagogical development of the whole child they will, in time, be better equipped to make the most of life's opportunities. Conversely, when factors conspire to hinder their access or the quality of that education they receive, their development can be curtailed resulting in fewer opportunities, which stunts the likelihood of them reaching their full potential and the cycle of poverty that needs to be broken remains intact.

The Livingstone Tanzania Trust, through our donors and community partners, invests in education, and enables young people to access it. The improving exam results, together with formal requests for support from additional communities and the Babati Town and District leaders demonstrate the success we are having and are extremely proud of. Such is our reputation that we are now being asked to be involved in building secondary schools. We know that getting more and more students into further education will contribute to breaking of the cycle of poverty and enrich the community, the region, and the country.

To realise our ambition, we know we must overcome barriers to education that exist within the schools and are created by parental poverty. So, while we strive to ensure that young people gain a strong primary education to help them proceed to secondary school and beyond, we recognise that few parents have the means to fund these vital opportunities. Many are subsistence farmers on a meagre income with poor income security and little resilience and the benefits that brings. In achieving success, we therefore must focus our resources both on education/school development as well as adult learning.

Over the course of the year:

- We have made a concerted effort to improve the diversity of voices and perspectives around our table.
- Three Trustees stepped down from the board and 4 new ones joining the team. Of the 9 trustees 3 are Tanzanians and 4 are based in East Africa, 5 are women.
- The operations team has evolved. We were sad to see our Programmes Manager and Trust and Foundation Fundraiser leave after 6 & 8 years of service, and we are hugely indebted to them for their amazing work in getting LTT to where it is today. We recruited in Tanzania for a new programmes manager. This was a conscious effort to reduce international travel and bring local talent into the team. We also recruited a new Trusts and Foundations fundraiser who is based on northern Scotland who brings fresh perspectives to our fundraising activities.
- We have also worked closely with a team of skilled volunteers who have helped fundraise, promote, proofread, and translate and we are grateful to them for their support.
- We have continued to work closely with other NGOs in the Small International Development Charities Network, where we share our knowledge, expertise and experiences and learn from others in similar fields. LTT is one of the co-ordinators of the Education Forum.
- The Trustees agreed to review the name of the charity with concerns that Livingstone, whilst a strong advocate against the slave trade, is also closely associated with the colonial history of exploitation. It was agreed that LTT's style of grassroots participatory development is at odds with this top-down development associated with colonialism and agreed that a name change was appropriate. Consultation with focus groups within our donor base resulted in a new name and the process of changing the name is now ongoing and is expected to be concluded in the next financial year.

School Infrastructure

All public institutions have a duty of care to provide a safe and accessible environment. Primary schools in Babati Town are no different and in addition they are expected to provide sufficient hygienic toilets that meet the needs of the users with access to safe drinking water. Yet most of them are unable to meet this basic need. A poor teaching and learning environment can negatively impact on levels of teacher and student motivation, attendance, and academic performance.

Over the last 12 months LTT has: -

- Built four classrooms at the Sawe Primary School, supporting the school to progress towards full capacity which we hope to achieve in 2024. The classrooms are built to Government specifications, but we added rainwater harvesting systems to add a further 40,000 litres to the school's storage facility, reducing their demand for costly tap water. The community provided the resources and were engaged in the building process up to head height.
- Started the consultation process with the Sawe Primary School's Development Committee regarding the construction of further 3 classrooms at the school to complete the classroom requirements at the school.
- Built/renovated 37 toilets cubicles including 3 adapted to ensure girls can manage their periods with dignity and security. These cubicles have access to water, sinks and an incinerator. The work has been completed across 3 schools as part of our Tubaki Shuleni Salama programme. This programme sees representatives from within the schools and communities come together to advocate for and implement improvements in toilet and handwashing facilities and hygiene education in their schools.
- Built a further 2 fuel-efficient stoves at Kiongozi and Harambee Primary Schools within Babati. LTT is committed to improving the fuel efficiency of all the schools across Babati and thereby reducing the rate of deforestation caused by the provision of school meals. To date we have reached 22 schools.

School Resources

The depth, quality, and quantity of the resources within a school and the way in which they are managed will further determine the success of a school in terms of creating a positive and stimulating teaching and learning environment. This can be from the basics of ensuring that there are sufficient desks, tables, chairs, books, and bookshelves, to IT provision, teacher competencies and school leadership. LTT are committed to ensuring that the schools we partner with have the teaching and learning resources they need to achieve success.

In the last 12 months LTT has: -

- Provided 8 teachers' tables and chairs, 4 more cupboards and 60 more student tables and benches at the Sawe Primary School.
- Provided 1,194 books for students in standard 4,6,7 across Sawe and Bambay Primary Schools
- Supplied 90 books on puberty and menstruation to students across 3 schools as part of our Tubaki Shuleni Salama Programme
- Installed 60 bunk beds. 20 went to Mutuka Secondary School so they now have the full 40 required and a further 40 went to the Sigino Secondary School. We have also been working with both schools on their safeguarding procedures to ensure that the safety of the girls is a primary concern.
- Our discussions with the Babati Town Education Department and Pixl International on a Head Teacher Training Programme aimed at strengthening school leadership systems and teacher training has evolved into a pilot programme across 5 schools.

Student Health and Wellbeing

The physical and mental health of the students is paramount. When students are undernourished, sick, anxious, or unhappy they are not going to be in the best place to absorb and retain new information and will lack the motivation to attend school. This area of our work requires us to work even more closely with the community so that they too are engaged in addressing the issues that young people face.

The school meals programme, where the community work together to ensure that students who attend all day schools are provided with a lunchtime meal not only helps to energise the students, but also helps with cranial development and encourages all-day attendance. Across schools where we have installed fuel efficient stoves 778,245 meals were served over the last year, entirely funded and resourced by the community.

A lack of student toilets, handwashing facilities, combined with a lack of essential knowledge and awareness can lead to the spread of disease and contributed to school absenteeism.

When a girl is having her period it can be an anxious and distracting time, more so if she lacks sufficient knowledge, support, and resources to manage it safely. This can be compounded when her school toilets lack the facilities for her to wash, change and dispose of her used pads privately and safely. These factors, along with prevailing attitudes and perceptions at school and community level can lead to girls experiencing menstrual shame. When teachers, parents and fellow students are not supportive of them, girls can decide to avoid school all together and this absenteeism causes them to fall behind academically.

In the past 12 months LTT has: -

- Installed multi-user hand washing facilities at 9 schools. We have impacted a further 5,590 students, taking the total number of students impacted to date to 21,649..We have provided sanitation training to teachers on the importance of good hand hygiene including how, why and when to wash your hands and provides each school with 3 hand washing stations with soap dispensers and an initial supply of soap. As a result of our work each school has a formal WASH Club supporting peer to peer education on hand hygiene.
- Ensured that 100% of Babati primary schools have improved hand washing facilities. In February 2020 only 27% of Babati primary schools had some kind of hand washing facilities, which would be a bucket with a single tap for 500+ students. 0% had soap. This is a huge achievement for LTT that is bringing significant change. LTT has transformed hand hygiene in Babati and given it the priority it needed. Covid, Diarrhoea and other such diseases will be in decline. All students will learn about how, why and when to wash their hands and this they will keep for life.
- Completed WASH (Water, Sanitation and Hygiene) training for 53 people from across 3 communities. These parents, teachers, community/religious leaders, and local government officials were selected by the community. This training covered general hygiene, hand washing and menstruation and created Ambassadors who then advocate for change in their communities by educating their fellow community members and students. The Ambassadors champion for change to the school toilets (see School Infrastructure) to ensure they meet basic hygiene standards and meet the needs of the girls. This Programme is called Tubaki Shuleni Salama (Let's Stay Safe at School) and was delivered at 2 primary schools and 1 secondary school with the support of the National WASH coordinators. Training was also provided for representatives from each community on how to make reusable sanitary pads.

Thriving Communities

Poverty is a complex problem that resonates around lack of money to meet household needs, a lack of access to institutions like education/hospitals/banks, a lack of access to power, and low levels of resilience. If a household's situation is such that they cannot afford the hidden costs of education such as meals, uniform, exam fees and the opportunity cost of young people not working, then those young people, however clever they may be, might have to stop their education. This loss of potential is leading to a crisis in 'human capital' in Tanzania.

By working with the community members, we can support them to improve their income security, improve their wealth, their cash flow and their savings so that they can improve their standards of living and better afford the educational costs for their children.

By engaging with all the households on school and community development issues through stakeholder meetings, we ensure access to leaders, so that their voices may too be heard in the decision-making process. In this way we contribute to thriving communities.

In the last 12 months LTT has: -

- Sent two more MCDO staff members to Uganda (on scholarships rates) to be trained to become SBS coaches to build the competency and capacity with their team.
- Provided Street Business School training to a mixed gender cohort who subsequently graduated and at graduation the group had twice as many businesses as when they started.
- Launched the Street Business School Programme in a 5th community.
- Trained 140 people to improve their poultry farming skills.
- Provided agricultural extension services for approximately 400 farmers across five communities through our CASO (Community Agricultural Support Officers) programme.
- Worked with farmers across five communities to establish local demonstration sites for tomato production to increase knowledge, awareness, and skills of farmers in key areas of horticultural production.
- Continued to provide technical support and advice to the Bereko Community, in collaboration with a UK NGO, to assist them develop their skills.
- Been working closely with the Tanzanian Horticultural Association (TAHA), the Town and District Agricultural Officers and other local stakeholders on the potential for delivering an Avocado tree planting programme as part of a national campaign and sold approx. 1,400 avocado saplings.
- Supported 9 young people whose parents/guardians have been unable to assist them with the costs of the education. Our sponsorship through our Helping Hands Programme has enabled them to access an education they would otherwise be denied. We were delighted to see one student, who we have supported since year one at secondary school, graduate from university with a 2:1

Monitoring, Evaluation and Learning (MEL)

LTT conducts monitoring, evaluation, and learning (MEL) activities with our community and delivery partners not only to determine the final project outcomes and impacts, but also to determine whether our projects and programmes are going in the planned direction, and to adapt them as needed in response to feedback and/or other factors which may affect the planned delivery and outcomes. This is a continuous process and LTT engages with as many stakeholders as is necessary/practicable. LTT creates space for open and honest dialogue and develops trust between partners which enables decisions to be made at the operational level without fear of retribution. LTT's reflective learning and adaptive management demonstrates our understanding of the community, their projects, and the environment they live and work in.

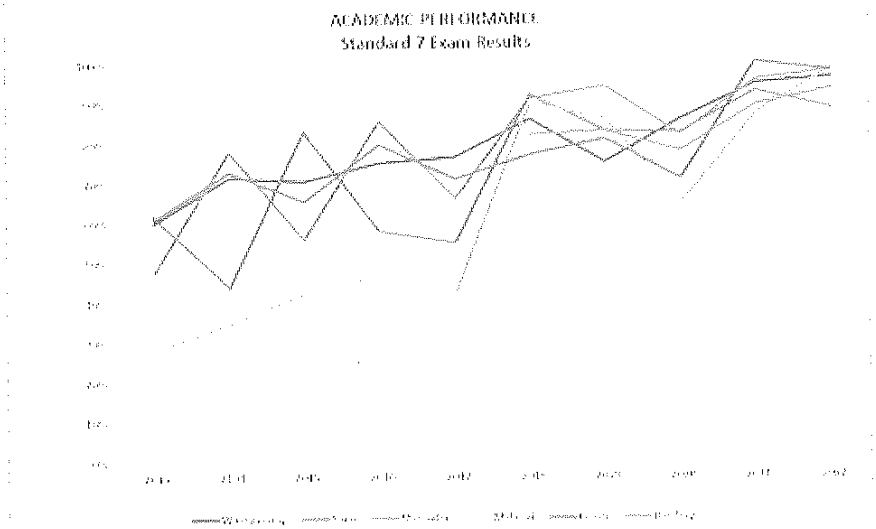
In the process of MEL, we are aware of the power dynamics between LTT, MCDO and the communities. We address this imbalance with all stakeholders stating that all feedback, both positive and negative, is not personal but about improving the services we provide and will not in any way be detrimental to the relationship.

IMPACT
By adopting a more holistic approach to tackling the challenges to access to a quality education LTT is contributing to: -

- improved household income and resilience which allows households to better meet their basic needs.
- Graduates from our Street Business School Programmes are attaining on average 187% increase in their incomes compared to baseline.
- Farmers in the Smallholder Farmer Training Programme have generated 192% increase in their income since baseline.
- Farmers in the tomato training have increase income from tomatoes 19-fold.
- Farmers engaging in the poultry programme have achieved 3.7 times the income of those rearing chickens as a cottage industry.
- improved access to power through community meetings and participatory development
- improved academic performance as a result of schools with improved toilets, classrooms, teaching and learning resources and more motivated teachers.

Working in close partnership with local communities and educational stakeholders we have, since 2007, contributed to improving the teaching and learning environment 33 schools by building and renovating classrooms, toilets, teachers' offices, kitchens with fuel efficient stoves and handwashing facilities.

Over the last 16 years our work in Babati has benefited over 23,700 people, which for a small charity on a tight budget is a fantastic achievement. Over the years these actions have contributed to a steady increase in the academic performance of the young people in our partner schools.

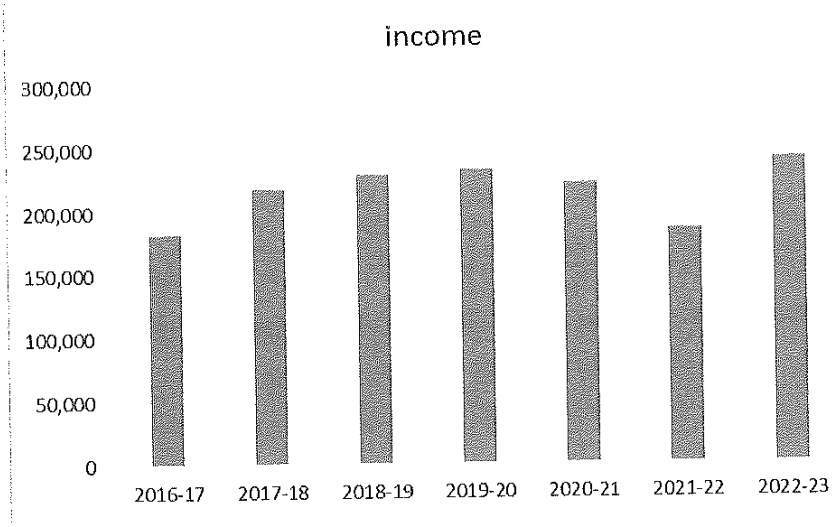


(Note the dip in 2020 would be covid related with schools being shut for 3 months).

Financial review

Fundraising

In 2022-23 LTT raised £241,171 (2021-22 £186,020), its highest income ever.



Fundraising remains difficult.

1. Trusts and Foundations. LTT has built a trusted and respected relationship with some wonderful Trusts and Foundations, and we are extremely grateful to them for their ongoing financial support. Over the year LTT received £149,278 (2021-22 £100,368) which was the second highest since LTT's foundation.

9. Corporate donations. were £5,033, (2022-21 £1,173) we remain grateful for the support from Zebra Accounting and Blanka Soap.

10. Volunteering Schools. Schools support for LTT continues to be disrupted by the pandemic. Volunteering income at £1,750 is limited and trips are next planned for 2024. (2021-22 £21,059).

11. Individual Giving. LTT received £83,543 (2021-22 £58,128) from individual giving including online challenge events and Gift Aid. Promotion of online challenge events and improved gift aid recovery.

12. Other Income. We have various other sources of income over the year which totalled £1,567 (2021-22 £4,912). Which is made up of income from a variety of sources like PayPal, Amazon Smile and bank interest.

LTT's strategy of having a diverse income base continues to be impacted by the Covid pandemic with heavy reliance on two main areas (Individuals and Trusts and Foundation). The continued investment in fundraising is beginning to show results.

Expenditure

Programmes were delivered with MCDO a partner organisation based in Babati. Programme expenditure was £204,530 (2022-21 £124,229) representing 74% of total expenditure (2022-21 75%) which is below the 85% target we set ourselves. This is because of the investment made in increasing our fundraising team which is behind the encouraging increase in income. However, the trustees recognise building our supporter base, while seeking to recover our support from schools which ceased during the COVID pandemic, is a multi-year endeavour.

The trustees authorised increased expenditure in fundraising and, following the resignation of the programmes manager, decided to appoint a Tanzania based programmes manager in 2023. This investment led to an increase in UK administration expenditure to £71,950 (2022-21 £44,770).

Recognising that LTT has UK costs that are incurred to run, grow and develop the charity we invested in the fundraising team and to invest in staff costs to bring remuneration up to market rates.

Investment in Fundraising was £30,260 (2022-21 £15,123) reflecting the increased resource deployed in widening LTT's support amongst Grant giving bodies, which underpins the 40% increase in grant income over 2021-22. Schools volunteering remains impacted by the COVID pandemic and as school planning horizons are between two to three years is not expected to recover before 2024/5. The fundraising costs at 12% (2022-21 8%) reflect the increased payroll associated with the new in-house team who are addressing this pivot. The Trustees monitor progress in this extremely competitive environment with care and remain supportive of the fundraising team's efforts and successes.

Carrying Funds over and our Reserves Policy

Acknowledging that raising funds for some projects can take 12-18 months to complete it is a necessity to carry funds over from one year to the next, both restricted and designated. The Trustees have agreed that funds will only be remitted to a project once all the funds have been collected unless the donor is making staged grants or due to exchange rate variances meaning the risk of holding the funds reduces their value.

The following programme specific funds are being carried over into 2022/23: -

Funds carried over for Overseas Programme Costs	22/23	21/22 £
Livelihood Programmes	62,472	21,505
Education Programme	44,955	41,636
Helping Hands Programme	10,573	13,474
WASH Programme	10,061	50,914
Tanzanian Transition Costs	8,645	23,159
	136,706	150,688

In addition, the Trustees recognise LTT's responsibilities as an employer and development partner. Part of that responsibility is to ensure sufficient reserves of unrestricted funding are held in place to manage:

- the seasonality of income.
- cash flow requirements.
- our exposure to inflation, exchange rate fluctuations, and unforeseen costs that may be incurred when working in inherently risky countries and situations.

Accordingly, the Trustees aim to hold in reserve: -

- between 3- and 6-months UK running costs.
- A small cash reserve.

Funds carried over for UK Operational Costs	£	£
General Funds (Free Reserves)	4,730	5,675
UK Running Costs reserve	11,990	32,372
	16,720	38,047
Total Funds Carried Over	153,426	188,735

The policy is reviewed annually by the Trustees and adjusted according to perceived risk and other factors. This policy was last reviewed on the 5 June 2023.

Risk Management

The Trustees recognise the risks:

- Associated with working in remote settings and have put proportionate processes in place to deal with foreseeable risks.
- Associated with just one delivery partner which creates a degree of dependency. We continue to work closely and positively with our delivery partner, and we regularly conduct remote and in person due diligence exercises of their policy and procedural documentation and practices to ensure they meet our standards. We also remain open to building partnerships with further delivery partners in Tanzania.
- Associated with staff turnover in such a small UK team which can be a barrier to progress. We work hard to retain our staff by recognising their value and providing them with continual development opportunities. We also ensure that new staff are thoroughly inducted and remain committed to the work and the organisation.
- Associated with working with children and vulnerable people and the need to protect them. The Trustees continue to review the Safeguarding policies and procedures to ensure the team are always aware of their responsibilities, that the wellbeing of the community is at the centre of all programmes and suitable procedures are in place to enable community members and others affected by our work to raise concerns with us and/or our delivery partners. We conduct annual safeguarding refresher training for our staff, our delivery partners and community leaders.
- International instability can result in fluctuation of the exchange rates. The Trustees closely monitor international events, and this can influence dates when funds are sent to Tanzania. Our programme design and planning take account of uncertainty in exchange rates.
- Associated with the ongoing COVID-19 pandemic and the challenges that it poses, particularly relating to programme delivery and fundraising.
- Associated with the potentially challenging fundraising environment for the years ahead.

The Trustees regularly undertake a PESTLE Review with support of fellow small international development charities, a crisis group and through monitoring of the international press.

	UK	Tanzania
Political Climate	The UK government continues to turn away from grassroots international development which is impacting on the scale of applications and resulting levels of competition for Trusts and Foundations	LTT recognises that the TZ Government is more supportive and engaged with INGOs and the global community under President Hassan, however Tanzania remains below average on the Corruption Perception Index and the Tax Laws for NGOs are poorly communicated. The President is actively engaging with opposition leaders and has lifted the ban on political rallies. This is a concerted effort to strengthen democracy.

	UK	Tanzania
Economic	The UK economic outlook is not favourable and high levels of inflation are causing interest rates to rise, which is impacting on levels of household disposable income. This is making it very challenging to maintain and increase charitable support from individuals.	The TZ economy grew at 4.6% in 2022 and is one of the fastest growing economies in Africa. However, wealth is not trickling down. It is of note that the increase in the global oil price is having an impact and inflation was 4.4% but is expected to reach 9.5% There is a growing optimism in Tanzania regarding the massive gas fields and the potential to export it as an alternative to Russian supplies as the world seeks to diversify their energy suppliers. There is an anticipation that this will generate significant jobs and income for the country by 2030. The crude oil pipeline from Uganda is also generating employment. That said unemployment, especially amongst the youth is still a challenge. Tanzania recognises the global need to transition to green energy and is advocating for a seat at that table as Tanzania has much to offer. Tanzania is improving economic ties with the USA, the EU and Australia. Babati has seen a significant increase in the cost of building materials, which is making the cost of construction higher and reduces our competitiveness It is also of note that the price of maize increased significantly due to poor harvests. The resulting lower levels of cash flow have impacted on local businesses.
Social	The war in Ukraine and the earthquakes in Turkey focused UK minds on providing emergency relief that is needed to support those affected, and this is likely to take priority over the development needs of Tanzania.	Tanzania's population is growing at a rate of 3%, the median age is 18, with 44% of the population being 0-14 years old. Life expectancy is now 65 years, and the population is set to grow to 129 million by 2050, with a population of 58 million in 2019. The demand for schooling is already far greater than the resources can provide and unless addressed will create a great level of poorly educated and disenfranchised young people. This makes our work even more important. There is clear movement towards a more conservative view towards the LGBTQ+ community with literature being banned in schools and NGOs with affiliations being raided and shut down.

	UK	Tanzania
Technology	LTT have continued to keep a presence on social media but reduced Twitter activity. LTT continue to try and keep up to date with changing IT issues and have focused on WhatsApp as a medium to leave verbal communications which we believe are more personal and help to engage with our donors.	MCDO are working to embrace new technology but are restricted by broadband quality, connectivity, and price. However more and more of the MEL activity is being done using software packages that can be used on mobile phones.
Legal	The Charity Commission of England and Wales continues to monitor all the activities of all charities.	In Tanzania, the rules relating to NGOs are poorly communicated and lack an understanding of the market. NGOs have started to be taxed as though they are profit making entities. This is becoming an increasing concern in the NGO arena
Environment	The UK continues to be increasingly aware of the climate crisis and the need for all to be considering their impact and how to reduce it. LTT are always looking to reduce any negative impact resultant from their work.	While deforestation is a concern in Tanzania, it is not a priority. However plastic bags have been made illegal and the impact of that has been significant. Plastics are being collected to contribute to new road surfaces. These are considered economic drivers rather than environmental drivers.

Plans for 2023-24
Many projects roll over across budgetary years and therefore funds are carried over to the next year. However, there are projects we plan to undertake in 2023-24 for which we have applied for funds or are on the process of applying for funds. Progress therefore is reliant on the success of our applications.

UK Plans
The Livingstone Tanzania Trust has a cautious approach to the future as we recognise our reliance on the well-being and goodwill of those who support our work. However, where we can influence our destiny, we will make every effort to ensure our on-going success. In this vein we plan to

- Further to a decision by the Trustees, the charity will be changing its name. It was recognised that our name is closely linked with the colonial era and the top-down non-collaborative develop practices used at the time and that this does in no way reflect the grassroots collaborative approach to development practices that we are using. The process of name selection has been completed and in this year we will be rebranding and going through the governance process required of it.
- continue to nurture, inform, and inspire our supporters whilst also working with a team of skilled volunteers to develop and implement a strategy to increase our supporter base.
- continue to share our skills and knowledge with other small international development charities and to seek linkages and potential partnerships with other charities.
- grow grant funding from trusts and foundations to between £165,000 - £206,000 from £149,000
- to support MCO on their path to independence.

Tanzanian Plans
The Livingstone Tanzania Trust will continue to work closely with MCDO to deliver projects within Babati Town

LTT continues to support MCDO to act fully independently and to raise funds directly in Tanzania.

School Infrastructure
To support partner schools' development committees and the local community to achieve the schools' development goals by:

- building the last 3 classrooms needed at Sawe Primary School. This mean that the school development project will be completed, and the partnership will come to a very successful conclusion.
- building at least 2 classrooms at Bambay Primary School to help reduce overcrowded classrooms.
- building a food store at Gendi Primary School to improve the efficiency and effectiveness of the community run school meal programme.
- building a new toilet block at Babati Day Secondary School where the current toilets are not meeting the needs of the users.
- building at least 2 more fuel efficient stoves in schools that are providing school meals using inefficient cooking methods.

School resources
To support partner schools' development committees and the local community to achieve the schools' development goals by:

- working with schools to address both desk to student and book to student ratios.
- working closely with the Babati Town Education Department and Pixl International to deliver the pilot training programme for Head and Deputy Head Teachers and Ward Education Officers with the aim of addressing issues surrounding school leadership and school management systems.
- working closely with the Babati Town Education Officer for Secondary Schools to address the shortage of bunk beds that is keeping students from boarding. Boarding facilities enables students to spend more time on their studies, removes the risks associated with travelling to and from school, reduces the risks of unwanted pregnancies and domestic abuse.

Student Health and Well-being
To support young people to stay fit and healthy LTT plans to:

- work closely with the Town and Ward Health and Community Development Officers to address issues surrounding poor sanitation at school, and to openly discuss and educate students and teachers on issues surrounding menstruation and examine the challenges that girls face when trying to access education whilst on their periods.
- continue to monitor the Mikono Salama (Safe Hands) programme and gather impact data to share with our donors.
- continue to advocate to communities where we work the benefits to young people of maintaining their health through the provision of nutritious lunchtime meals.

Thriving Communities
To support communities to thrive LTT plans to:

- continue to work through the Street Business School, Livestock and Horticultural Training Programmes and demonstration sites to support the development of skills, knowledge, and confidence of individuals within the community. Equipped with enhanced knowledge and skills, householders can diversify and secure increased income to improve their resilience and standard of living. In this way the household income levels will be sufficient to afford the costs associated with further education.
- continue to engage communities and other stakeholders to actively participate in school and community development issues. Through improved communication and greater transparency plans can be developed, progress shared, and leaders held accountable. This builds faith and trust which is essential for maintaining commitment for existing and future projects.
- continue to support individual students with financial support to enable them to progress with their education as far as they able through our Helping Hands Programme
- improve the collection of qualitative data alongside the quantitative data with a view to building documents that reflect Babati life of today and the contribution that LTT has made.

Structure, governance and management

Livingstone Tanzania Trust ("LTT") is a company limited by guarantee. It is governed by its memorandum and articles of association dated 29 March 2007. LTT is a registered charity (Registered Charity Number 1119512).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C Shiret	
Ms AL Wootten	
Mr JP Page	(Resigned 1 April 2022)
W Callaway	(Resigned 10 June 2022)
CP Hyde	
D Higham	(Appointed 10 June 2022)
T Wills	
M Edwin	(Appointed 23 January 2023)
A Mitchell	(Appointed 22 July 2022)
E Satongima	(Appointed 23 January 2023)

Trustees only
Z Maksud - Resigned August 2023

Retired Trustees

N D'Souza - Resigned June 2022

J Page - Resigned March 2022

W O'Dell Callaway - Resigned June 2022

The Board takes its obligation to ensure that all Trustees take their duties and responsibilities seriously, and the Chairman ensures that they are discussed and understood by the Trustees as part of the regular trustee meetings.

Appointment of Trustees requires a formal resolution of the Trustees at the Annual General Meeting. LTT's Articles of Association require that it will have at all times at least 3 Trustees and Trustees are appointed for a 5-year term at which point they must retire and where appropriate be re-elected.

The Trustees provide long-term strategic direction, agree medium and short-term objectives, discuss policy changes, and undertake recruitment. Long-term planning is critical to our operations to ensure that we are clearly able to commit to the communities we support and the projects we undertake.

The responsibility for the day-to-day running of LTT has been delegated by the Trustees to Julian Page (Managing Director and the founder of LTT). Julian holds a master's degree in international development and has many years of experience in management prior to founding LTT. To assist him LTT employs a full time Programmes Manager and 2 part time fundraisers.

The Trustees provide their time for free to assist in the guidance and development of the charity.

Whilst the Gender Pay Gap reporting regulations as laid out in the Equality and Human Rights Commission do not apply to LTT due to our size, in the spirit of the regulations we do not base pay on gender but on competencies.

LTT recognise the ever changing external as well as internal influences on our programmes and consequently adopt an adaptive style of management to our work which enables us to respond to multiple and changing circumstances. This provides us with sufficient flexibility and responsiveness to adjust programmatic activities to ensure optimum results.

The Trustees have established a working relationship, bound by a Memorandum of Understanding, with a Tanzanian NGO– Maisha Capacity Development Opportunity (MCDO). Programmes and projects are designed, implemented, monitored and evaluated in collaboration with all stakeholders including the community leaders and the local authorities.

The Trustees reviewed policies on a regular basis and have in place a reviewing process to comply with changing requirements.

The Trustees take safeguarding of children and vulnerable adults very seriously. Our safeguarding policy and procedures are built into the culture of our work. We have had no safeguarding incidents to report in 2022/23

The trustees' report was approved by the Board of Trustees.

C Shiret

Dated: 29/9/2023

LIVINGSTONE TANZANIA TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVINGSTONE TANZANIA TRUST

I report to the trustees on my examination of the financial statements of Livingstone Tanzania Trust (the charity) for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Daniel Garside
Rickard Luckin Limited
1st Floor
19 Clifftown Road
Southend-On-Sea
Essex
SS1 1AB

Dated: 17.10.23

LIVINGSTONE TANZANIA TRUST

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:									
Donations and legacies	3	20,015	46,299	173,290	239,604	3,787	72,825	107,915	184,527
Other trading activities	4	-	1,407	-	1,407	1,407	-	-	1,407
Investments	5	160	-	-	160	86	-	-	86
Total income		20,175	47,706	173,290	241,171	5,280	72,825	107,915	186,020
Expenditure on:									
Charitable activities	6	2,442	101,571	172,467	276,480	971	68,741	110,652	180,364
Other	11	-	-	-	-	170	-	-	170
Total expenditure		2,442	101,571	172,467	276,480	1,141	68,741	110,652	180,534
Net incoming resources before transfers		17,733	(53,865)	823	(35,309)	4,139	4,084	(2,737)	5,486

LIVINGSTONE TANZANIA TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Net incoming resources before transfers		17,733	(53,865)	823	(35,309)	4,139	4,084	(2,737)	5,486
Gross transfers between funds		(18,678)	(15,066)	33,744	-	(3,497)	(9,324)	12,821	-
Net (expenditure)/income for the year/ Net movement in funds		(945)	(68,931)	34,567	(35,309)	642	(5,240)	10,084	5,486
Fund balances at 1 April 2022		5,675	116,461	66,599	188,735	5,033	121,701	56,515	183,249
Fund balances at 31 March 2023		4,730	47,530	101,166	153,426	5,675	116,461	66,599	188,735

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LIVINGSTONE TANZANIA TRUST

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		179		352
Current assets					
Debtors	14	10,419		5,886	
Cash at bank and in hand		188,429		231,270	
		198,848		237,156	
Creditors: amounts falling due within one year	15	(18,844)		(12,940)	
Net current assets			180,004		224,216
Total assets less current liabilities			180,183		224,568
Creditors: amounts falling due after more than one year	16		(26,757)		(35,833)
Net assets			153,426		188,735
Income funds					
Restricted funds	18		101,166		66,599
Unrestricted funds - designated			47,530		116,461
Unrestricted funds - general			4,730		5,675
			153,426		188,735

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29/09/2023

C Shiret
Trustee

D Higham
Trustee

Company Registration No. 06182571

1 Accounting policies

Charity information

Livingstone Tanzania Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 St Davids Drive, Leigh on Sea, Essex, SS9 3RF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice (amended for bulletin 1 & 2) 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for on an accruals basis. and includes any VAT that cannot be recovered. Where possible costs are allocated directly to the activities to which they relate.

Governance costs are the costs associated with the governance arrangements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	13,265	44,674	32,390	90,329	-	72,825	107,915	180,740
Grants receivable	6,750	1,625	140,900	149,275	3,787	-	-	3,787
	20,015	46,299	173,290	239,604	3,787	72,825	107,915	184,527

4 Other trading activities

	Unrestricted funds designated 2023	Unrestricted funds general 2022
	£	£
Trading activity income: other	1,407	1,407

5 Investments

	2023	2022
	£	£
Bank interest received	160	86

6 **Charitable activities**

	Cost of generating funds	Livelihoods programme	Education programme	WASH programme	Volunteer programme	Tanzania administration costs	UK administration costs	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£
Staff costs	24,026	9,498	6,869	5,165	456	2,139	22,024	70,177	47,983
Depreciation and impairment	-	-	-	-	-	-	173	173	230
Overseas program costs	-	34,798	85,923	50,371	581	7,556	7,293	186,522	109,715
Fundraising and events costs	6,234	-	-	-	-	-	-	6,234	9,126
	30,260	44,296	92,792	55,536	1,037	9,695	29,490	263,106	167,054
Grant funding of activities (see note 8)	-	640	-	-	-	-	212	852	-
Share of support costs (see note 7)	-	-	-	-	-	174	6,350	6,524	7,384
Share of governance costs (see note 7)	-	-	-	-	-	360	5,638	5,998	5,926
	30,260	44,936	92,792	55,536	1,037	10,229	41,690	276,480	180,364
Analysis by fund									
Unrestricted funds - general	-	-	-	-	1,037	-	1,405	2,442	
Unrestricted funds - designated	30,260	4,704	13,412	2,681	-	10,229	40,285	101,571	
Restricted funds	-	40,232	79,380	52,855	-	-	-	172,467	
	30,260	44,936	92,792	55,536	1,037	10,229	41,690	276,480	
For the year ended 31 March 2022									
Unrestricted funds - general	-	-	-	-	-	-	971		971
Unrestricted funds - designated	15,123	4,884	9,859	(1,520)	354	11,365	28,676		68,741
Restricted funds	-	34,283	37,360	39,009	-	-	-		110,652
	15,123	39,167	47,219	37,489	354	11,365	29,647		180,364

7 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Training costs	96	-	96	48	
Travel & volunteer expenses	732	-	732	1,057	
Office costs	1,795	-	1,795	1,946	
Printing & stationery	366	-	366	609	
Recruitment	546	-	546	1,128	
IT costs	1,742	-	1,742	1,897	
Subscriptions	15	-	15	50	
Loan interest	1,232	-	1,232	649	
Accountancy fees	-	5,063	5,063	4,668	Governance
Legal and professional	-	35	35	126	Governance
Trustees meeting expenses	-	-	-	30	Governance
Insurance	-	900	900	1,102	Governance
	6,524	5,998	12,522	13,310	
Analysed between					
Charitable activities	6,524	5,998	12,522	13,310	

Support and governance costs have been allocated across charitable activities on a time apportionment basis.

Governance costs includes payments to the accountants of £3,234 (2022 - £2,940) for independent examination fees.

8 Grants payable

	Livelihoods programme 2023	UK administration costs 2023	Total 2022
	£	£	£
Grants to individuals	640	212	-
	640	212	-

9 Trustees

Julian Page, who was a trustee of the charity in the previous year, received remuneration of £15,000 and other benefits of £4,795 during the year ended 31 March 2022 for his role as managing director during the year.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Other

Net loss on disposal of tangible fixed assets	-	170

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Direct charitable services	4	2

Employment costs	2023 £	2022 £
Wages and salaries	64,001	44,390
Other pension costs	6,176	3,593
	70,177	47,983

The employee numbers consist of an employee at 60% full time for 12 months, one employee at 100% for 12 months and one employee at 40% full time for 3 months.

There were no employees whose annual remuneration was £60,000 or more.

13 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	2,105
At 31 March 2023	2,105
Depreciation and impairment	
At 1 April 2022	1,753
Depreciation charged in the year	173
At 31 March 2023	1,926
Carrying amount	
At 31 March 2023	179
At 31 March 2022	352

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	10,087	5,886
Prepayments and accrued income	332	-
	10,419	5,886

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	17	9,659	10,000
Accruals and deferred income		9,185	2,940
		18,844	12,940

16 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	17	26,757	35,833

17 Loans and overdrafts

	2023	2022
	£	£
Bank loans	36,416	45,833
Payable within one year	9,659	10,000
Payable after one year	26,757	35,833

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Livelihoods	13,102	25,538	(33,335)	7,968	13,273	78,961	(40,232)	10,177	62,179
Education	6,360	28,499	(38,218)	6,376	3,017	76,661	(69,915)	13,589	23,352
WASH	26,975	45,795	(34,415)	(1,522)	36,833	10,975	(52,856)	10,110	5,062
Helping Hands	10,078	8,083	(4,684)	(1)	13,476	6,693	(9,464)	(132)	10,573
	56,515	107,915	(110,652)	12,821	66,599	173,290	(172,467)	33,744	101,166

19 **Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Livelihoods	8,788	9,723	(4,209)	(6,072)	8,230	-	(4,704)	(3,233)	293
Education	38,421	15,075	(9,957)	(4,920)	38,619	1,500	(13,412)	(5,104)	21,603
WASH	8,398	6,250	(691)	124	14,081	-	(2,681)	(6,401)	4,999
Tanzania costs	27,112	5,000	(9,247)	294	23,159	1,039	(10,228)	(5,325)	8,645
UK costs	38,982	36,777	(44,637)	1,250	32,372	45,167	(70,546)	4,997	11,990
	121,701	72,825	(68,741)	(9,324)	116,461	47,706	(101,571)	(15,066)	47,530

The Charity has transferred funds from the unrestricted designated reserves to restricted reserves to cover ongoing costs.

20 **Analysis of net assets between funds**

	Unrestricted funds 2023	Designated funds 2023	Restricted Funds 2023	Total 2023	Unrestricted funds 2022	Designated funds 2022	Restricted Funds 2022	Total 2022
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:								
Tangible assets	179	-	-	179	352	-	-	352
Current assets/(liabilities)	31,308	47,530	101,166	180,004	41,156	116,461	66,599	224,216
Long term liabilities	(26,757)	-	-	(26,757)	(35,833)	-	-	(35,833)
	4,730	47,530	101,166	153,426	5,675	116,461	66,599	188,735

Mikuyu Tanzania

England & Wales - Charity number 1119512

Accounts

Charity Registration No. 1119512

Company Registration No. 06182571 (England and Wales)

LIVINGSTONE TANZANIA TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

RickardLuckin

LIVINGSTONE TANZANIA TRUST

CONTENTS

	Page
Directors' report	1 - 19
Independent examiner's report	20
Statement of financial activities	21 - 22
Balance sheet	23 - 24
Notes to the financial statements	25 - 37

LIVINGSTONE TANZANIA TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	C Shiret	
	T Wills	
	Ms AL Wootten	
	W Callaway	(Appointed 21 September 2021)
	CP Hyde	(Appointed 21 March 2022)
Trustees	Ms N D'souza (nee Wijayasingha)	
	Ms Z Maksud	
Secretary	C Shiret	
Charity number	1119512	
Company number	06182571	
Registered office	1 Heron Stream Place Trenders Avenue Rayleigh Essex SS6 9RG	
Independent examiner	Rickard Luckin Limited 1st Floor 19 Clifftown Road Southend-On-Sea Essex SS1 1AB	
Website	www.livingstonetanzaniatrust.com	

LIVINGSTONE TANZANIA TRUST

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

A message from our Chairman

This year has proved a relief and a worry all in one – relief that the COVID 19 pandemic is finally showing signs of coming under control in Europe and a worry that funding overseas projects is becoming more difficult for small charities.

During the year we rationalised the roles and responsibilities of our Trustee Board which led to Julian stepping down as a Trustee after 15 years in the role. Julian is a founding Trustee alongside me, and his influence and leadership will now be exerted through his continued role as the charity's CEO. Tum also stepped away after many years as a Trustee and I thank him for his amazing efforts on behalf of LTT. A slightly shorter tenure for Wendy O'Dell Callaway but she made a great impression, and we would like to thank her for her hard work and wish her well in developing her professional status. We are just settling in Caroline Hyde who joins us as she moves towards retirement from a multinational company.

Julian and Sophie were finally able to get back to Tanzania and see first-hand the projects that are providing excellent outcomes for the recipients thanks to fantastic work of the MCDO team in Tanzania. These encouraging results prove the skills and competencies of our partners and reflect on the training and coaching provided by LTT and the valued relationship between Sophie, Yohana, and his team. We are also hugely grateful to our Trustee Zuhura Maksu who is based in East Africa and is using her extensive experience and skills to support the organisational development of our partners in Tanzania.

Our accounts reflect the tightened financial constraints we find ourselves in, but we continue to deliver many successful projects and communities around Babati continue to benefit from our efforts in ever increasing numbers.

We are reinvigorating our efforts next year to approach fundraising challenges afresh and are setting out a renewed focus and goals.

Directors' Report

The Directors present their report and accounts for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 operating model

Our objectives are: -

1. To alleviate poverty and hardship in Tanzania through programmes developed in collaboration with Tanzanian stakeholders.
2. To work with the community in long term partnerships to develop sustainable solutions which the community can deliver, monitor and evaluate.
3. To ensure that our programmes do not have any negative impacts that might affect the wellbeing and safety of our staff, partners and communities we work with.
4. To raise funds in the UK and beyond in an ethical manner to fund the cost of developing, implementing and monitoring programmes in Tanzania, and associated UK programme costs and core costs.
5. To develop the competencies of our primary delivery partner and support them on their road to full autonomy.

Strategy for achieving our objectives

1. Through consultation, collaboration and active participation with local communities, their leaders, and other stakeholders LTT will seek to understand and address the challenges faced by community members when trying to ensure their children receive the education they need to break the cycle of poverty.

2. Our programmes will focus on the areas of School Infrastructure, School Resources, Student Health and Well-being, and Thriving Communities.

3. Our fundraising and communication strategy aims to diversify our income sources whilst retaining the interest and engagement of our existing donor base.

4. In 2021-22 LTT have worked entirely in Babati Town, in the Manyara Region of northern Tanzania through partnerships with Maisha Capacity Development Opportunity (MCDO) and Unlock a Child's Potential (UaCP). It is LTT's strategic desire to expand outside of this area with additional delivery partners.

Achievements and performance

Overview

When students engage in a quality and inclusive education which ensures the pedagogical development of the whole child they will, in time, be better equipped to make the most of life's opportunities. Conversely, when factors conspire to hinder their access or the quality of that education they receive, their development can be curtailed resulting in fewer opportunities, which stunts the likelihood of them reaching their full potential and the cycle of poverty that needs to be broken remains intact.

The Livingstone Tanzania Trust, through our donors and community partners, invests in education, and enables young people to access it. The improving exam results, together with formal requests for support from additional communities and the Babati Town and District leaders demonstrate the success we are having and are extremely proud of. Getting more and more students into further education will contribute to breaking of the cycle of poverty and enrich the community, the region, and the country.

In achieving this success, we have focused our resources on 4 key pillars, all of which are needed for sustainable success.

School Infrastructure

All public institutions have a duty of care to provide a safe and accessible environment. Primary schools in Babati Town are no different and in addition they are expected to provide with sufficient hygienic toilets that meet the needs of the users with access to safe drinking water. Yet most of them are unable to meet this basic need. A poor teaching and learning environment can negatively impact on levels of teacher and student motivation, attendance, and academic performance.

Over the last 12 months LTT has: -

- Built a further double classroom at the Sawe Primary School, progressing towards our goal of building two classrooms for every year group in primary school education by 2025. The classrooms have been built following the revised Government specifications, which include tiling the floor. In addition, we installed ceiling boards in the classrooms and equipped the building with a rainwater harvesting systems, adding a further 20,000 litres to the school's storage facility, reducing their demand for costly tap water. The community provided the resources and were engaged in the building process up to head height.
- Started the consultation process with the Sawe Primary School's Development Committee regarding the construction of further classrooms and storage facilities at the school.
- Built, in collaboration with another UK NGO, a new kitchen with two storerooms at the Bambay Primary School. The facility provides a permanent solution to the problems associated with the provision of school meals for the students and teachers. The kitchen has fuel efficient stoves which significantly reduce the quantity of firewood used while the storage space provides a secure environment to store the community's food and firewood contributions.
- Built a toilet block for the teachers at the Bambay Primary School. This project became a priority when their existing unisex toilets were at risk of collapse. The toilets are connected to the school's solar powered water supply and have their own 5,000 litre water storage tank. The community provided the resources and were engaged in the building process up to head height.
- 15 toilets cubicles have been renovated across 2 schools as part of our Tubaki Shuleni Salama programme. This programme sees representatives from within the schools and communities come together to advocate for and implement improvements in toilet and handwashing facilities and hygiene education in their schools
- Replaced the termite ridden and leaking roof covering 3 classrooms and a Head Teacher's office at the Managha Primary School. At the community's request and with additional funding provided by them, the roof was also raised by 60cm, making the classrooms larger, airier, and more comfortable for students to learn in.
- Built a further 2 fuel efficient stoves at Imbilili and Chem-Chem Primary Schools within Babati. LTT is committed to improving the fuel efficiency of all the schools across Babati and thereby reducing the rate of deforestation caused by the provision of school meals. To date we have reached 20 schools.

School Resources

The depth, quality, and quantity of the resources within a school and the way in which they are managed will further determine the success of a school in terms of creating a positive and stimulating teaching and learning environment. This can be from the basics of ensuring that there are sufficient desks, tables, chairs, books and bookshelves, to IT provision, teacher competencies and school leadership. LTT are committed to ensuring that the schools we partner with have the teaching and learning resources they need to achieve success.

In the last 12 months LTT has: -

- Bought and provided 18 teachers' tables and chairs, 2 more cupboards and 30 more student tables and benches at the Sawe Primary School.
- Supplied photocopiers to the Malangi and Bambay Primary Schools
- Bought 414 books for Standard 5 students at Sawe Primary School
- Supplied 90 books on puberty and menstruation to students across 3 schools as part of our Tubaki Shuleni Salama Programme
- Bought and installed 20 bunk beds for the new girl's dormitory at the Mutuka Secondary School
- Started discussions with the Babati Town Education Department and Pixl International on a Head Teacher Training Programme aimed at strengthening school leadership systems and teacher training.
- Conducted an evaluation of our School Income Generation Activities (SIGA) across 4 primary schools in Babati. This research concluded that each school sees their SIGAs as assets and had adapted them over the preceding two years to better suit their own environments, available resources, and ambitions. All schools noted the value of SIGAs to support classroom learning for a range of subjects including geography, maths, biology, and work studies. All were financially self-sufficient, and some schools were using the SIGAs as a source of additional fruits and vegetables to supplement the student meals programme.

Student Health and Wellbeing

The physical and mental health of the students is paramount. When students are undernourished, sick, anxious, or unhappy they are not going to be in the best place to absorb and retain new information and will lack the motivation to attend school. This area of our work requires us to work even more closely with the community so that they too are engaged in addressing the issues that young people face.

The school meals programme, where the community work together to ensure that students who attend all day schools are provided with a lunchtime meal not only helps to energise the students, but also helps with cranial development and encourages all day attendance. Across our partner schools 497,180 meals were served over the last year, entirely funded and resourced by the community.

A lack of student toilets, handwashing facilities, combined with a lack of essential knowledge and awareness can lead to the spread of disease and contributed to school absenteeism.

When a girl is having her period it can be an anxious and distracting time, more so if she lacks sufficient knowledge, support, and resources to manage it safely. This can be compounded when her school toilets lack the facilities for her to wash, change and dispose of her used pads privately and safely. These factors, along with prevailing attitudes and perceptions at school and community level can lead to girls experiencing menstrual shame. When teachers, parents and fellow students are not supportive of them, girls can decide to avoid school all together and this absenteeism causes them to fall behind academically.

In the past 12 months LTT has: -

- Taken the Mikono Salama (Safe Hands) Programme to a further 6 schools benefiting an additional 3,835 young people. This programme provides sanitation training to teachers on the importance of good hand hygiene including how, why and when to wash your hands and provides each school with 3 hand washing stations with soap dispensers and an initial supply of soap. As a result of our work each school has a formal WASH Club supporting peer to peer education on hand hygiene
- Completed WASH (Water, Sanitation and Hygiene) training for 51 people from across 3 communities. These parents, teachers, community/religious leaders, and local government officials were selected by the community. This training covered general hygiene, hand washing and menstruation and created Ambassadors who then advocate for change in their communities by educating their fellow community members and students. The Ambassadors champion for change to the school toilets (see School Infrastructure) to ensure they meet basic hygiene standards and meet the needs of the girls. This Programme is called Tubaki Shuleni Salama (Lets Stay Safe at School) and was delivered at 2 primary schools and 1 secondary school with the support of specialist delivery partner Unlock a Child's Potential and the National WASH coordinators. Training was also provided for representatives from each community on how to make reusable sanitary pads.
- Launched the Tubaki Shuleni Salama across a further 3 schools.

Thriving Communities

Poverty is a complex problem that resonates around lack of money to meet household needs, a lack of access to institutions like education/hospitals/banks, a lack of access to power, and low levels of resilience. If a household's situation is such that they cannot afford the hidden costs of education such as meals, uniform, exam fees and the opportunity cost of young people not working, then those young people, however clever they may be, might have to stop their education. This loss of potential is leading to a crisis in 'human capital' in Tanzania

By working with the community members, we can support them to improve their income security, improve their wealth, their cash flow and their savings so that they can improve their standards of living and better afford the educational costs for their children.

By engaging with all the households on school and community development issues we provide them with a voice and access, through stakeholder meetings, to the leaders and other stakeholders who have power over their destiny. In this way we create thriving communities.

In the last 12 months LTT has: -

- Provided Street Business School training to a youth cohort who subsequently graduated and 100% have started their own businesses
- Launched the Street Business School Programme in a 4th community.
- Trained 150 people to improve their poultry farming skills
- Provided agricultural extension services for approximately 200 farmers across five communities through our CASO (Community Agricultural Support Officers) programme.
- Worked with farmers across five communities to establish local demonstration sites for tomato and banana production to increase knowledge, awareness and skills of farmers in key areas of horticultural production.
- Continued to provide technical support and advice to the Bereko Community, in collaboration with a UK NGO, to assist them develop their skills.
- Been working closely with the Tanzanian Horticultural Association (TAHA), the Town and District Agricultural Officers and other local stakeholders on the potential for delivering an Avocado tree planting programme as part of a national campaign.
- Supported 12 young people whose parents/guardians have been unable to assist them with the costs of the education. Our sponsorship through our Helping Hands Programme has enabled them to access an education they would otherwise be denied.

Monitoring, Evaluation and Learning (MEL)

LTT conducts monitoring, evaluation, and learning (MEL) activities with our community and delivery partners not only to determine the final project outcomes and impacts but also to determine whether our projects and programmes are going in the planned direction and to adapt them as needed in response to feedback and/or other factors which may affect the planned delivery and outcomes. This is a continuous process and LTT engages with as many stakeholders as is necessary/practicable. LTT creates space for open and honest dialogue and develops trust between partners which enables decisions to be made at the operational level without fear of retribution. LTT's reflective learning and adaptive management demonstrates our understanding of the community, their projects, and the environment they live and work in.

In the process of MEL, we are aware of the power dynamics between LTT, MCDO and the communities. We address this imbalance with all stakeholders stating that all feedback, both positive and negative, is not personal but about improving the services we provide and will not in any way be detrimental to the relationship.

IMPACT

By adopting a more holistic approach to tackling the challenges to access to a quality education LTT is contributing to: -

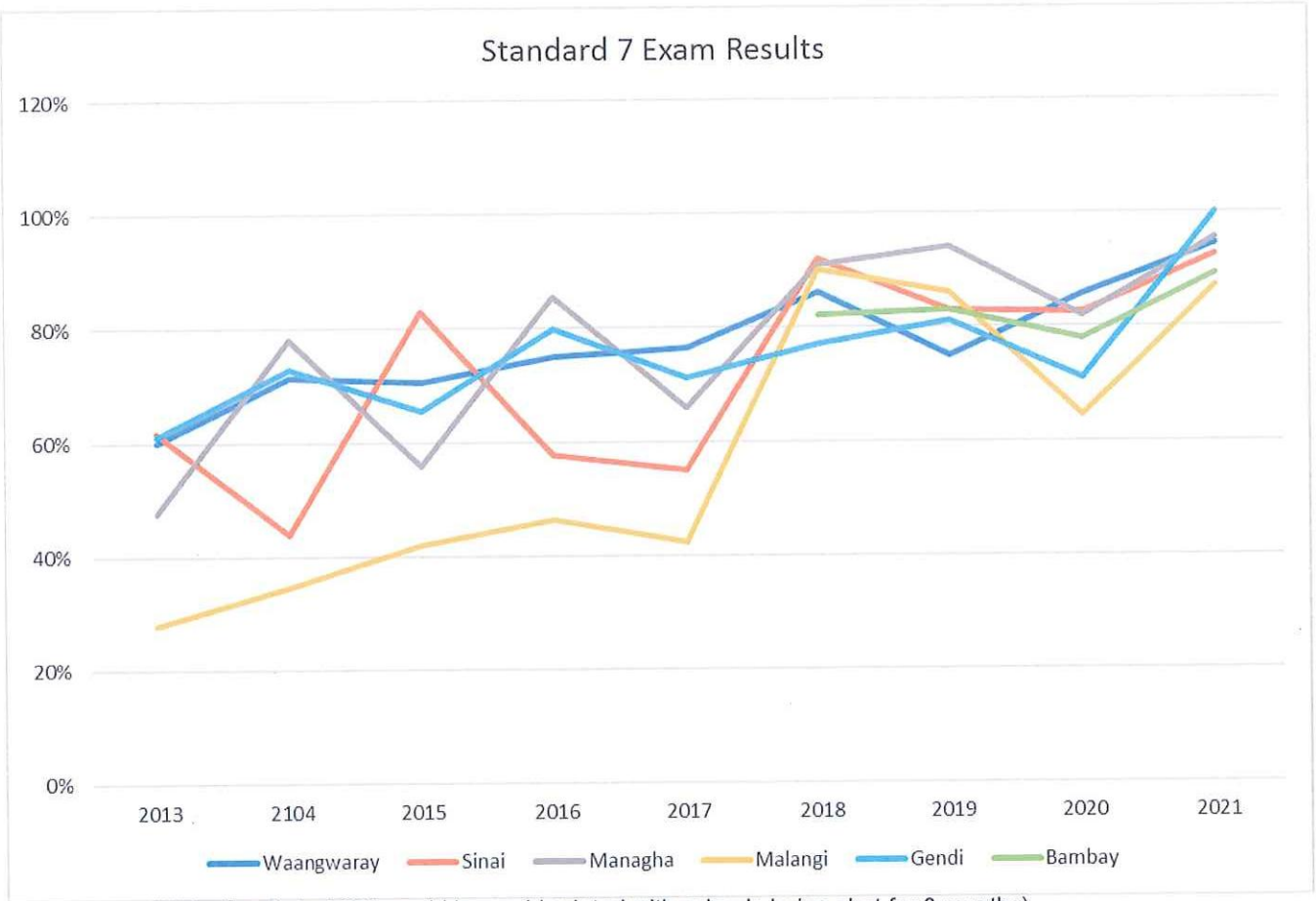
- improved household income and resilience which allows households to better meet their basic needs
- improved access to power and educational institutions

Working in close partnership with local communities and educational stakeholders we have contributed to improving the teaching and learning environment across 13 schools by building and renovating classrooms, toilets teachers' offices and kitchens as well as supporting an additional 12 schools with handwashing facilities and/or fuel-efficient stoves.

Working with the communities we have ensuring that this year alone that 497,180 meals were served.

A 2nd and 3rd school (Managha and Malangi Primary Schools) have now successfully graduated from our School Infrastructure Programme. This is only achieved when all the work asked of us at the beginning of the partnerships has been completed and systems are in place for the school development committee to sustainably maintain the school's assets.

Over the last 15 years our work in Babati has benefited over 18,000 people, which for a small charity on a tight budget is a fantastic achievement. Over the years these actions have contributed to a steady increase in the academic performance of the young people in our partner schools to the extent that for the first time in its history the Gendi Primary School achieved a 100% pass rate for standard 7 leavers and other schools are also on the road to also achieving that.

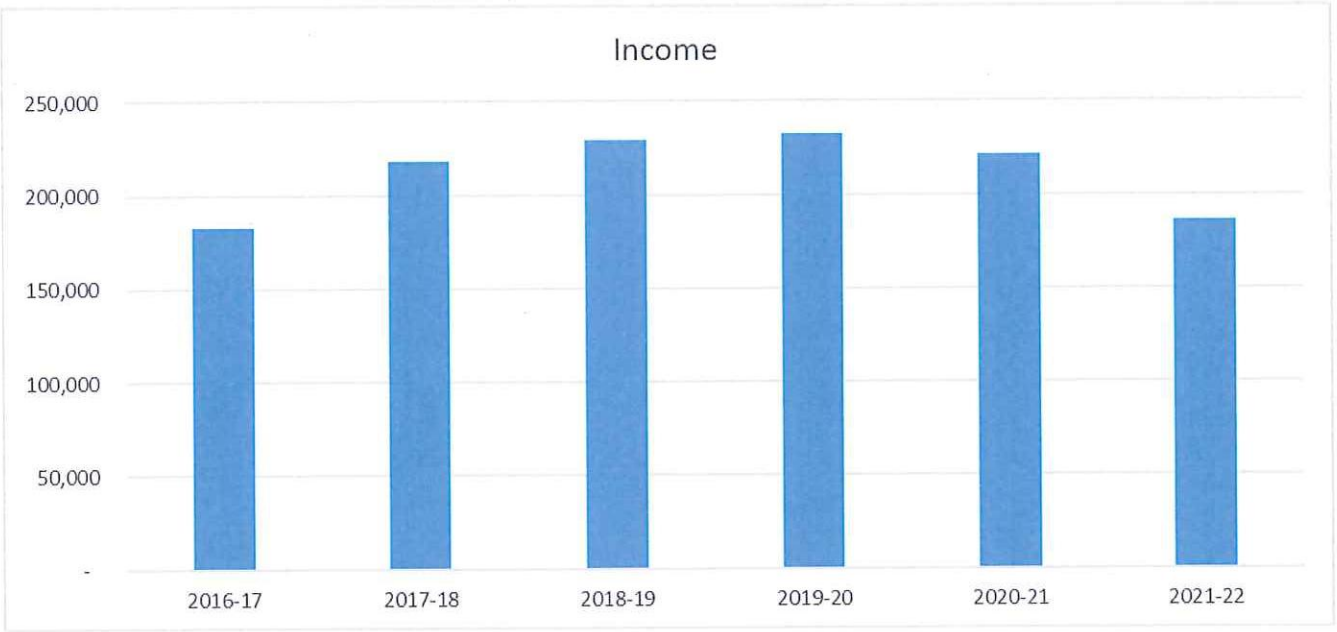


(Note the dip in 2020 would be covid related with schools being shut for 3 months).

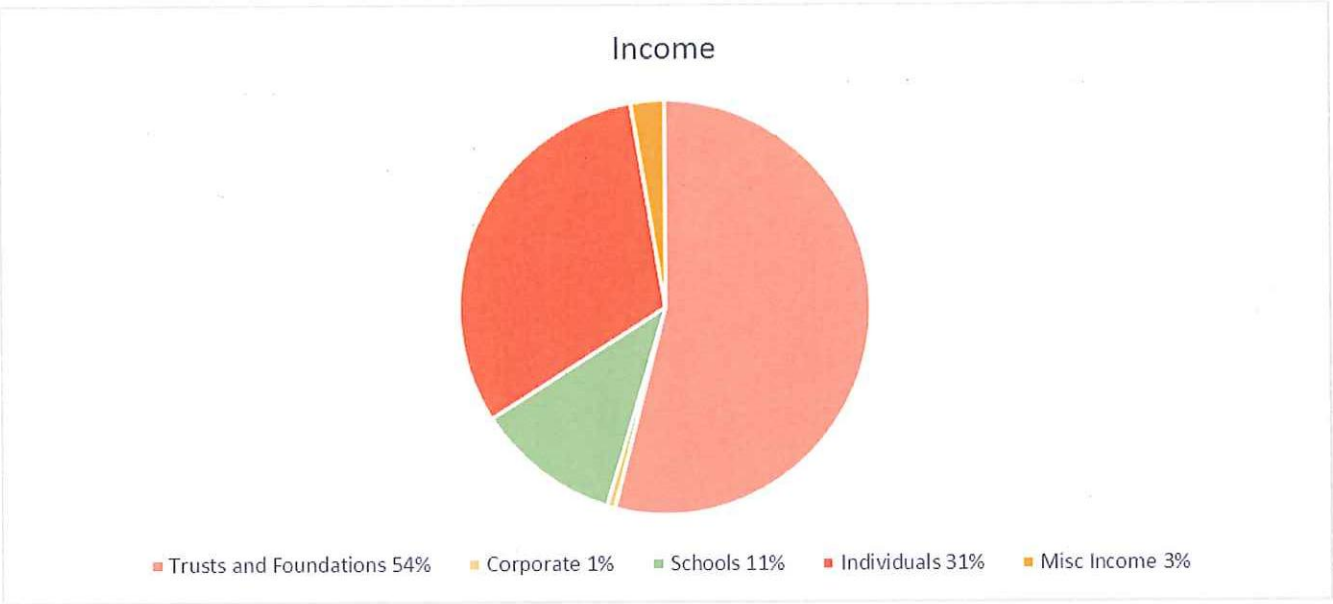
Financial review

Fundraising

In 2021-22 LTT raised £185,640, which was 18% higher than we had budgeted for but still £36,014 lower than last year, which in turn was £32,940 less than the year before. This downward turn is a direct result of the Covid-19 pandemic and its impact on key funding streams and an indirect result of the closure of funding for International focused charities from FCDO, the result of which is that those charities are now seeking funds in areas where LTT have traditionally sought funds, making the process more competitive and slower.



The Covid pandemic has certainly impacted LTT's income generating activities, however our ability to adapt and our fiscal prudency has prevented the charity from collapsing.



1. Trusts and Foundations. LTT has built a trusted and respected relationship with some wonderful Trusts and Foundations, and we are extremely grateful to them for their ongoing financial support in what has been a far more challenging year than 2020-21. Over the year LTT received £100,368, which was 2% more than expected but still £32,759 less than last year which under the circumstances we feel represents a successful year. T&F now represents 54% of our annual income, which proportionally is far greater than the Trustees would like it to be.
2. Corporate donations. The pandemic has temporarily thwarted our efforts to enter the corporate market. We raised just £1,173 which represents just 1% of our income.
3. Volunteering Schools. LTT received £21,059 from schools. Most of this represents a donation from a single school which had been due to visit us in Tanzania in 2020 they held back the funds raised in the hope of re-scheduling the visit for a later time, this has now been released due to the ongoing pandemic. Last year we raised just £4,241. Volunteering is an area where the pandemic has really hit us while we have maintained relationships with our partner schools, we are not optimistic of this area picking up soon.
4. Individual Giving. LTT received £58,128 from individual giving including online challenge events and Gift Aid, which is £4,821 higher than last year which was a 'bumper Covid support year'. This area represents 31% of our income.
5. Other Income. We have various other sources of income over the year which totalled £4,912. Which is made up of income from a variety of sources like PayPal, Amazon Smile and bank interest.

LTT's strategy of having a diverse income base continues to be impacted by the Covid pandemic with heavy reliance on two main areas (Individuals and Trusts and Foundation). Recognizing the demographics of our current donor base and the threat that poses to LTT's income, the Trustees agreed to recruit a part time Individual and Community Fundraiser to focus on the slow process of developing our individual giving. This position was filled in January 2022 and the impact of this decision is expected to be seen within 12- 18 months

In corporate fundraising, efforts made across 2020-22 have been less successful than was hoped for,. however, we were delighted to have been supported by Blanka Soap and Zebra Accountancy.

Expenditure

Recognising that LTT has UK costs that are incurred to run, grow and develop the charity we aim to keep these as low as possible. We all work from home so have no office rental costs and use technology where we can to reduce postage and printing. More and more donor communications are done virtually rather than in person or through post.

LTT expenditure is 2% up on the previous year which demonstrates tight control over the budget.

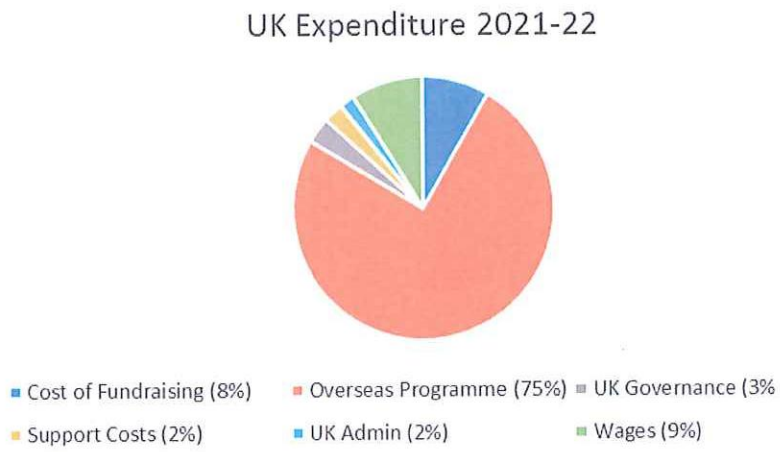
The staff costs have increased due to both the Director and the Programmes Manager taking a wage increase. The wages are below market rate because that is all LTT can afford to pay, and the Operations team have not taken an increase in recognition of the challenging funding environment.

Fund raising costs are lower than last year

Funds sent over seas are down on last year as a result of a reduction in capital investment projects

Support costs are higher this year due to:

- The costs associated with recruitment and vetting of a new Individual and Community Fundraiser, a new Treasurer/Trustee and the initial recruitment costs for a Trusts and Foundations Fundraiser. This cost also includes a laptop for the Individual and Community fundraiser
- A very necessary, in person, communication, strengthening and planning meeting. The first after 2 years of being apart This took place in Bristol. There was also an induction day for a new member of staff who joined the team and needed to meet her colleagues in person to build team strength and communication
- One of our computers needed repairing
- The Government Bounce Back Loan interest payments have started



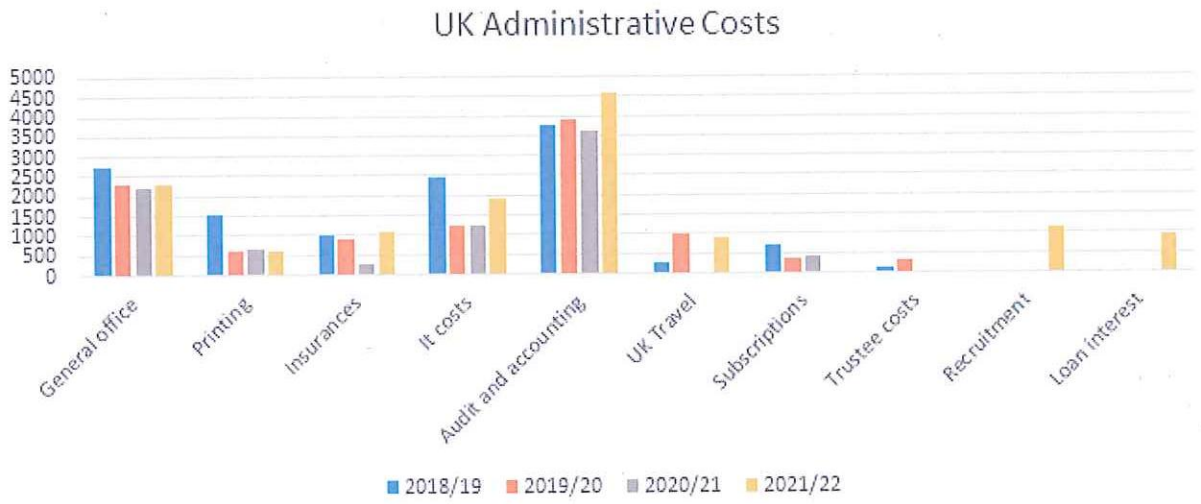
Governance costs are slightly higher due to increased insurance (overseas travel has started again) and an increase in Auditing fees. We hope that by having an inhouse Treasurer that these fees will be reduced

As a proportion of our annual expenditure, the Trustees aim to achieve a target of 85% of funds being spent on programmes in Tanzania.

In 2021-22 LTT spent 75% of our total expenditure on programmes overseas, this is lower than the 85% target but understandable in the current climate. It is caused be:

- The Covid pandemic has reduced income which reduces expenditure which effects the proportion of funds send overseas. For a small charity like LTT this has a big impact
- The lack of travel overseas reduces the amount of time the team spends overseas which impacts on the wage allocations

It is worth noting that for every £1 spend on fundraising LTT is generating £12.28, marginally up from £12.16 last year.



Wages Declaration
The Director received a salary of £15,000 for the year plus private health care package.

Carrying Funds over and our Reserves Policy

Acknowledging that raising funds for some projects can take 12-18 months to complete it is a necessity to carry funds over from one year to the next, both restricted and designated. The Trustees have agreed that funds will only be remitted to a project once all the funds have been collected unless the donor is making staged grants or due to exchange rate variances meaning the risk of holding the funds reduces their value.

The following programme specific funds are being carried over into 2022/23: -

Funds carried over for Overseas Programme Costs	£	
Livelihood Programmes	21,503	
Education Programme	41,636	
Helping Hands Programme	13,476	
WASH Programme	50,914	
Tanzanian Running Costs	23,159	
		150,688

In addition, the Trustees recognise LTT's responsibilities as an employer and development partner. Part of that responsibility is to ensure sufficient reserves of unrestricted funding are held in place to manage:

- the seasonality of income.
- cash flow requirements.
- our exposure to inflation, exchange rate fluctuations, and unforeseen costs that may be incurred when working in inherently risky countries and situations.

Accordingly, the Trustees aim to hold in reserve: -

- 6 months UK running costs.
- A small cash reserve.

Funds carried over for UK Operational Costs	£	
General Funds (Free Reserves)	5,675	
UK Running Costs reserve	32,372	
		38,047
Total Funds Carried Over		188,735

The policy is reviewed annually by the Trustees and adjusted according to perceived risk and other factors. This policy was last reviewed on the 27th April 2022.

Risk Management

The Trustees recognise the risks: -

- Associated with working in remote settings and have put proportionate processes in place to deal with foreseeable risks.
- Associated with just one delivery partner which creates a degree of dependency. We continue to work closely and positively with our delivery partner, and we regularly conduct remote and in person due diligence exercises of their policy and procedural documentation and practices to ensure they meet our standards. We also remain open to building partnerships with further delivery partners in Tanzania.
- Associated with staff turnover in such a small UK team which can be a barrier to progress. We work hard to retain our staff by recognising their value and providing them with continual development opportunities. We also ensure that new staff are thoroughly inducted and remain committed to the work and the organisation.
- Associated with working with children and vulnerable people and the need to protect them. The Trustees continue to review the Safeguarding policies and procedures to ensure the team are always aware of their responsibilities, that the wellbeing of the community is at the centre of all programmes and suitable procedures are in place to enable community members and others affected by our work to raise concerns with us and/or our delivery partners. We conduct annual safeguarding refresher training for our staff, our delivery partners and community leaders.
- International instability can result in fluctuation of the exchange rates. The Trustees closely monitor international events, and this can influence dates when funds are sent to Tanzania. Our programme design and planning take account of uncertainty in exchange rates
- Associated with the ongoing COVID-19 pandemic and the challenges that it poses, particularly relating to programme delivery and fundraising.
- Associated with the potentially challenging fundraising environment for the years ahead.

The Trustees regularly undertake a PESTLE Review with support of fellow small international development charities, a crisis group and through monitoring of international press.

	UK	Tanzania
Political Climate	The UK government continues to turn away from grassroots international development which is impacting on the scale of applications and resulting levels of competition for Trusts and Foundations	LTT recognises that the TZ Government is more supportive and engaged with INGOs and the global community under President Hassan, however Tanzania remains below average on the Corruption Perception Index and the Tax Laws for NGO's are poorly communicated.

	UK	Tanzania
Economic	The UK economy is facing sharp rises in inflation at the household level which will impact on levels of household disposable income which may, unless addressed, impact on charitable support.	The TZ economy grew at 4% in 2021 and is set to rise to 5.8%, with inflation at 3.4%. However, the increase in the global oil price is likely to have an impact on the costs of some goods. There is a growing optimism in Tanzania regarding the massive oil fields (17 trillion cubic meters) and the potential to export in the Liquefied Natural Gas (LNG) as an alternative to Russian supplies as the world seeks to diversify their energy suppliers. There is an anticipation that this will generate significant jobs and income for the country by 2030. Babati has also seen a significant increase in the cost of building materials, which is making the cost of construction higher and reduces our competitiveness.
Social	The war in Ukraine is focusing UK minds on the emergency relief that is needed to support those affected, and this is likely to take priority over the development needs of Tanzania. The pandemic continued far longer than anticipated and this impacted some areas of fundraising in terms of challenge events which people were not eager to sign up in case they were cancelled.	Tanzania's population is growing at a rate of 3%, the median age is 18, with 44% of the population being 0-14 years old. Life expectancy is now 65 years, and the population is set to grow to 129 million by 2050, with a population of 58 million in 2019. The demand for schooling is already far greater than the resources can provide and unless addressed will create a great level of poorly educated and disenfranchised young people. This makes our work even more important.
Technology	LTT recognises their limited technology skills and will in 2022 be taking on a small team of volunteers to assist with video, marketing, and social media. The digital fundraising world never stands still and LTT are eager not to be left behind	MCDO are similarly technically challenged, and all lessons learnt will be shared. Broadband quality and connectivity continue to be erratic. However more and more of the MEL activity is being done using software packages than can be used on mobile phones. Having IT taught in schools is becoming a greater priority.
Legal	The Charity Commission of England and Wales continues to monitor all the activities of all charities.	In Tanzania, the rules relating to NGOs are poorly communicated and lack an understanding of the market. NGOs have started to be taxed as though they are profit making entities. This is becoming an increasing concern in the NGO arena
Environment	There is a corporate mood, as a result of COP26, to edge away from developing human capacity to alleviate poverty and create a more equal society towards developing a more energy efficient and sustainable organisation. LTT recognise the need to tie into this if they want to access corporate support.	While deforestation is a concern in Tanzania, it is not a priority. However plastic bags have been made illegal and the impact of that has been significant. Plastics are being collected to contribute to new road surfaces. These are considered economic drivers rather than environmental drivers.

Plans for 2022-23

Many projects roll over across budgetary years and therefore funds are carried over to the next year. However, there are projects we plan to undertake in 2022-23 for which we have applied for funds or are on the process of applying for funds. Progress therefore is reliant on the success of our applications.

UK Plans

The Livingstone Tanzania Trust has a cautious approach to the future as we recognise our reliance on the well-being and good will of those who support our work. However, where we are able to influence our destiny, we will make every effort to ensure our on-going success. In this vein we plan to

- recruit a replacement for our Trust and Foundations Fundraiser who after 8 years has resigned to complete a master's degree in International Development.
- recruit a new Treasurer (Trustee) to replace our existing Treasurer who has also started a masters' degree and to recruit 2 additional Trustees as part of an on-going process to manage Trustee succession.
- continue to nurture, inform and inspire our supporters whilst also working with a team of skilled volunteers to develop and implement a strategy to increase our supporter base.
- continue to share our skills and knowledge with other small charities and to seek linkages and potential partnerships with other charities.
- migrate our accounting system from Paxton to QuickBooks. In this way we will reduce the costs of accounting and simplify the accounting processes.

Tanzanian Plans

The Livingstone Tanzania Trust will continue to work closely with MCDO to deliver projects within Babati Town, whilst also looking to find additional delivery partners where we may be able to use our development model as a framework to support improved access to a quality education in other parts of Tanzania.

In Babati Town the plans for 2022-23 are:

School Infrastructure

To support partner schools' development committees and the local community to achieve the schools' development goals by:

- building at least 2 classrooms at Sawe Primary School to assist them continue their planned growth
- building at least 1 classroom at Bambay Primary School to help reduce overcrowded classrooms
- building a food store at Gendi Primary School to improve the efficiency and effectiveness of the community run school meal programme
- renovating toilet cubicles at 2 primary schools and 1 secondary school to ensure those schools have improved sanitation.
- building at least 2 more fuel efficient stoves in schools that are providing school meals using inefficient cooking methods
- installing rainwater harvesting and storage systems in schools struggling to fund their water bills

School resources

To support partner schools' development committees and the local community to achieve the schools' development goals by:

- To support the Sawe Primary School's development committee in their deliberations over the implementation of a bespoke school income generation activity to support greater self-reliance.
- To support various Schools to address both desk to student and book to student ratios.
- To work closely with the Babati Town Education Department and Pixl International to design and deliver a pilot training programme for Head and Deputy Head Teachers and Ward Education Officers to address issues surrounding school leadership and school management systems.
- To work closely with the Babati Town Education Officer for Secondary Schools address the shortage of bunk beds that is keeping students from boarding.

Student Health and Well-being

To support young people to stay fit and healthy LTT plans to:

- work closely with the Town and Ward Health and Community Development Officers to deliver our Tubaki Shuleni Salama (Let's stay safe at school) Programme across 3 communities. This programme addresses issues surrounding poor sanitation and hand hygiene at home and school, openly discusses and educates people on issues surrounding menstruation and examines the challenges that girls face when trying to access education whilst on their periods. When girls are supported and have the facilities they need to safely and privately manage their cycles this helps improve their health, their well-being and their attendance/focus whilst at school. We advocate for the community to establish at schools an emergency supply of sanitary pads and a supply of soap. Training is also provided to support the manufacturing of reusable sanitary pads.
- work with the Town Health and Education Officers to deliver our Mikono Salama (Safe Hands) programme to all the primary schools which still do not have hand washing facilities. By the end of the year, we expect to have achieved the goal of ensuring every primary school in Babati Town has the facilities for children to wash their hands.
- continue to advocate to communities where we work the benefits to young people of maintaining their health through the provision of nutritious lunchtime meals.

Thriving Communities

To support communities to thrive LTT plans to:

- continue to work through the Street Business School, Livestock and Horticultural Training Programmes and demonstration sites to support the development of skills, knowledge, and confidence of individuals within the community. Equipped with enhanced knowledge and skills, householders can diversify and secure increased income to improve their resilience and standard of living. In this way the household income levels will be sufficient to afford the costs associated with further education.
- continue to facilitate the entire community and other stakeholders in the engagement and active participation in school and community development issues. Through improved communication and greater transparency plans can be developed, progress shared, and leaders held accountable. This builds faith and trust which is essential for maintaining commitment for existing and future projects.
- continue to support individual students with financial support to enable them to progress with their education as far as they able through our Helping Hands Programme

Structure, governance and management

Livingstone Tanzania Trust ("LTT") is a company limited by guarantee. It is governed by its memorandum and articles of association dated 29 March 2007. LTT is a registered charity (Registered Charity Number 1119512).

The directors who served during the year and up to the date of signature of the financial statements were:

C Shiret	
T Wills	
Ms AL Wootten	
Mr TJ Kazunga	(Resigned 30 March 2022)
Mr JP Page	(Resigned 1 April 2022)
W Callaway	(Appointed 21 September 2021)
CP Hyde	(Appointed 21 March 2022)

Trustees only

N D'Souza
Z Maksud

Retired Trustees

M. Hodd

The Board takes its obligation to ensure that all Trustees are aware of their duties and responsibilities seriously, and the Chairman ensures that they are discussed and understood by the Trustees as part of the regular trustee meetings.

Appointment of Trustees requires a formal resolution of the Trustees at the Annual General Meeting. LTT's Articles of Association require that it will have at all times at least 3 Trustees and Trustees are appointed for a 5-year term at which point they must retire and where appropriate be re-elected.

The Trustees provide long-term strategic direction, agree medium and short-term objectives, discuss policy changes and undertake recruitment. Long-term planning is critical to our operations to ensure that we are clearly able to commit to the communities we support and the projects we undertake.

The responsibility for the day-to-day running of LTT has been delegated by the Trustees to Julian Page (Managing Director and the founder of LTT). Julian holds a Master's degree in International Development and has many years of experience in management prior to founding LTT. To assist him LTT employs a full time Programmes Manager and a part time consultant to assist with fundraising.

The Managing Director volunteers for 2 days per week and is paid for 3 days. The Trustees provide their time for free to assist in the guidance and development of the charity.

Whilst the Gender Pay Gap reporting regulations as laid out in the Equality and Human Rights Commission do not apply to LTT due to our size, in the spirit of the regulations we are proud to state that the mean gender pay gap in an hourly rate between male and female employees is 0%. Both staff are on the same hourly rate.

LTT recognise the ever changing external as well as internal influences on our programmes and consequently adopt an adaptive style of management to our work which enables us to respond to multiple and changing circumstances. This provides us with sufficient flexibility and responsiveness to adjust programmatic activities to ensure optimum results.

The Trustees have established a working relationship, bound by a Memorandum of Understanding, with a Tanzanian NGO– Maisha Capacity Development Opportunity (formerly Manyara Community Development Organisation) - MCDO. Programmes and projects are designed, implemented, monitored and evaluated in collaboration with all stakeholders including the community leaders and the local authorities.

The Trustees have reviewed all our policies this year and put in place a revised reviewing process to comply with changing requirements.

The Trustees take safeguarding of children and vulnerable adults very seriously. Our safeguarding policy and procedures are on our website and are built into the culture of our work. We have had no safeguarding incidents to report in 2020/21.

The Directors' report was approved by the Board of Directors.

C Shiret

Dated: 28 June 2022

LIVINGSTONE TANZANIA TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF LIVINGSTONE TANZANIA TRUST

I report to the directors on my examination of the financial statements of Livingstone Tanzania Trust (the charity) for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

Daniel Garside
Rickard Luckin Limited
1st Floor
19 Clifftown Road
Southend-On-Sea
Essex
SS1 1AB

Dated: 28/6/2022

LIVINGSTONE TANZANIA TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:									
Donations and legacies	3	3,787	72,825	107,915	184,527	115,237	-	102,841	218,078
Other trading activities	4	1,407	-	-	1,407	3,259	-	-	3,259
Investments	5	86	-	-	86	317	-	-	317
Total income		5,280	72,825	107,915	186,020	118,813	-	102,841	221,654
Expenditure on:									
Charitable activities	6	971	68,741	110,652	180,364	2,130	64,989	109,350	176,469
Other	9	170	-	-	170	-	-	-	-
Total expenditure		1,141	68,741	110,652	180,534	2,130	64,989	109,350	176,469
Net incoming/(outgoing) resources before transfers		4,139	4,084	(2,737)	5,486	116,683	(64,989)	(6,509)	45,185

LIVINGSTONE TANZANIA TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Net incoming/(outgoing) resources before transfers		4,139	4,084	(2,737)	5,486	116,683	(64,989)	(6,509)	45,185
Gross transfers between funds		(3,497)	(9,324)	12,821	-	(193,127)	186,690	6,437	-
Net income for the year/ Net movement in funds		642	(5,240)	10,084	5,486	(76,444)	121,701	(72)	45,185
Fund balances at 1 April 2021		5,033	121,701	56,515	183,249	81,477	-	56,587	138,064
Fund balances at 31 March 2022		5,675	116,461	66,599	188,735	5,033	121,701	56,515	183,249

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LIVINGSTONE TANZANIA TRUST

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		352		752
Current assets					
Debtors	12	5,886		12,825	
Cash at bank and in hand		231,270		222,522	
		237,156		235,347	
Creditors: amounts falling due within one year	13	(12,940)		(7,287)	
Net current assets			224,216		228,060
Total assets less current liabilities			224,568		228,812
Creditors: amounts falling due after more than one year	15		(35,833)		(45,563)
Net assets			188,735		183,249
Income funds					
Restricted funds	16		66,599		56,515
Unrestricted funds - designated			116,461		121,701
Unrestricted funds - general			5,675		5,033
			188,735		183,249

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

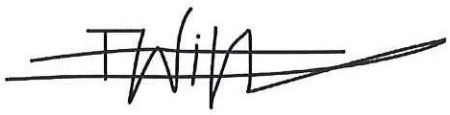
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 28 June 2022

C Shiret
Trustee

T Wills
Trustee



Company Registration No. 06182571

1 Accounting policies

Charity information

Livingstone Tanzania Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Heron Stream Place, Trenders Avenue, Rayleigh, Essex, SS6 9RG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for on an accruals basis. and includes any VAT that cannot be recovered. Where possible costs are allocated directly to the activities to which they relate.

Governance costs are the costs associated with the governance arrangements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022	**Unrestricted funds designated 2022**	**Restricted funds 2022**	**Total 2022**	Unrestricted funds general 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£
Donations and gifts	-	72,825	107,915	180,740	112,543	102,841	215,384
Grants receivable	3,787	-	-	3,787	2,694	-	2,694
	3,787	72,825	107,915	184,527	115,237	102,841	218,078

4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Trading activity income: other	1,407	3,259

5 Investments

	2022 £	2021 £
Bank interest received	86	317

6 Charitable activities

	Cost of generating funds	Livelihoods programme	Education programme	WASH programme	Volunteer programme	Tanzania administration costs	UK administration costs	Total 2022	Total 2021
	£	£	£	£	£	£	£	£	£
Staff costs	5,997	6,760	8,445	8,308	354	2,036	16,083	47,983	40,401
Depreciation and impairment	-	-	-	-	-	-	230	230	334
Overseas program costs	-	32,407	38,774	29,181	-	9,329	24	109,715	112,669
Fundraising and events costs	9,126	-	-	-	-	-	-	9,126	14,408
	15,123	39,167	47,219	37,489	354	11,365	16,337	167,054	167,812
Share of support costs (see note 7)	-	-	-	-	-	-	7,384	7,384	4,676
Share of governance costs (see note 7)	-	-	-	-	-	-	5,926	5,926	3,981
	15,123	39,167	47,219	37,489	354	11,365	29,647	180,364	176,469
Analysis by fund									
Unrestricted funds - general	-	-	-	-	-	-	971	971	
Unrestricted funds - designated	15,123	4,884	9,859	(1,520)	354	11,365	28,676	68,741	
Restricted funds	-	34,283	37,360	39,009	-	-	-	110,652	
	15,123	39,167	47,219	37,489	354	11,365	29,647	180,364	
For the year ended 31 March 2021									
Unrestricted funds - general	-	11	1,637	-	148	-	334		2,130
Unrestricted funds - designated	18,390	2,666	5,530	6,655	99	8,910	22,739		64,989
Restricted funds	-	33,595	10,122	65,633	-	-	-		109,350
	18,390	36,272	17,289	72,288	247	8,910	23,073		176,469

7 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Training costs	48	-	48	105	
Travel & volunteer expenses	1,057	-	1,057	99	
Office costs	1,946	-	1,946	1,860	
Printing & stationery	609	-	609	681	
Telephone	-	-	-	300	
Recruitment	1,128	-	1,128	-	
IT costs	1,897	-	1,897	1,211	
Subscriptions	50	-	50	420	
Loan interest	649	-	649	-	
Accountancy fees	-	4,668	4,668	3,714	Governance
Legal and professional	-	126	126	-	Governance
Trustees meeting expenses	-	30	30	-	Governance
Insurance	-	1,102	1,102	267	Governance
	7,384	5,926	13,310	8,657	
Analysed between					
Charitable activities	7,384	5,926	13,310	8,657	

Support and governance costs have been allocated across charitable activities on a time apportionment basis.

Governance costs includes payments to the accountants of £2,850 (2021 - £2,760) for independent examination fees.

8 Trustees

Julian Page, who is a trustee of the charity, received remuneration of £15,000 (2021 - £12,500) and other benefits of £4,795 (2021 - £4,129) for his role as managing director during the year.

9 Other

	£	£
Net loss on disposal of tamgible fixed assets	170	-

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Direct charitable services	2	2

Employment costs	2022 £	2021 £
Wages and salaries	44,390	37,309
Other pension costs	3,593	3,092
	47,983	40,401

The employee numbers consist of on employee at 60% full time for 12 months, one employee at 100% for 12 months and one employee at 40% full time for 3 months.

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
Cost			
At 1 April 2021	2,105	12,751	14,856
Disposals	-	(12,751)	(12,751)
At 31 March 2022	2,105	-	2,105
Depreciation and impairment			
At 1 April 2021	1,580	12,524	14,104
Depreciation charged in the year	173	57	230
Eliminated in respect of disposals	-	(12,581)	(12,581)
At 31 March 2022	1,753	-	1,753
Carrying amount			
At 31 March 2022	352	-	352
At 31 March 2021	525	227	752

12 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	5,886	12,825

13 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Bank loans	14	10,000	4,437
Accruals and deferred income		2,940	2,850
		12,940	7,287

14 Loans and overdrafts

	2022	2021
	£	£
Bank loans	45,833	50,000
Payable within one year	10,000	4,437
Payable after one year	35,833	45,563

15 Creditors: amounts falling due after more than one year

	Notes	2022	2021
		£	£
Bank loans	14	35,833	45,563

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
Livelihoods	16,001	26,136	(33,595)	4,560	13,102	25,538	(33,335)	7,968	13,273
Education	11,142	10,000	(6,350)	(8,432)	6,360	28,499	(38,218)	6,376	3,017
WASH	29,444	59,321	(62,086)	296	26,975	45,795	(34,415)	(1,522)	36,833
Helping Hands	-	7,384	(7,319)	10,013	10,078	8,083	(4,684)	(1)	13,476
	56,587	102,841	(109,350)	6,437	56,515	107,915	(110,652)	12,821	66,599

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

				Movement in funds			
	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Livelihoods	(2,666)	11,454	8,788	9,723	(4,209)	(6,072)	8,230
Education	(5,069)	43,490	38,421	15,075	(9,957)	(4,920)	38,619
WASH	(6,666)	15,064	8,398	6,250	(691)	124	14,081
Tanzania costs	(9,058)	36,170	27,112	5,000	(9,247)	294	23,159
UK costs	(41,530)	80,512	38,982	36,777	(44,637)	1,250	32,372
	(64,989)	186,690	121,701	72,825	(68,741)	(9,324)	116,461

The Charity has transferred funds from the unrestricted general reserves to unrestricted designated reserves to cover ongoing costs.

18 Analysis of net assets between funds

	Unrestricted funds 2022	**Designated funds 2022**	**Restricted Funds 2022**	**Total 2022**	Unrestricted funds 2021	Designated funds 2021	Restricted Funds 2021	Total 2021
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 March 2022 are represented by:								
Tangible assets	352	-	-	352	752	-	-	752
Current assets/(liabilities)	41,156	116,461	66,599	224,216	49,844	121,701	56,515	228,060
Long term liabilities	(35,833)	-	-	(35,833)	(45,563)	-	-	(45,563)
	5,675	116,461	66,599	188,735	5,033	121,701	56,515	183,249

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	19,795	16,629

Other related party transactions

The total aggregate value of donations received from trustees in the year was £1,050 (2021 - £1,050).

Mikuyu Tanzania

England & Wales - Charity number 1119512

Accounts

Charity Registration No. 1119512

Company Registration No. 06182571 (England and Wales)

LIVINGSTONE TANZANIA TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

RickardLuckin

LIVINGSTONE TANZANIA TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr C Shiret Mr T Wills Ms AL Wootten Mr TJ Kazunga Mr JP Page
Trustees	Ms N D'souza (nee Wijayasingha) Ms Z Maksud
Secretary	Mr C Shiret
Charity number	1119512
Company number	06182571
Registered office	1 Heron Stream Place Trenders Avenue Rayleigh Essex SS6 9RG
Independent examiner	Rickard Luckin Limited 1st Floor 19 Clifftown Road Southend-On-Sea Essex SS1 1AB
Website	www.livingstonetanzaniatrust.com

LIVINGSTONE TANZANIA TRUST

CONTENTS

	Page
Directors' report	1 - 14
Independent examiner's report	15
Statement of financial activities	16 - 17
Balance sheet	18 - 19
Notes to the financial statements	20 - 31

LIVINGSTONE TANZANIA TRUST

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

A message from our Chairman

The year has been entirely covered by the Covid-19 global pandemic and the huge uncertainties that surround the whole charity sector. The Trustees are pleased to report that set against this background, 2020/21 has been a good year for Livingstone Tanzania Trust in terms of money raised and projects funded. Even as we have taken stock of the progress of the pandemic in both the UK and Tanzania, we continue to embrace and pursue the philosophy that the process of change has to include all the local stakeholders to be truly sustainable. Our UK based staff have not been able to visit Tanzania, but WhatsApp and Zoom have been partial substitutes that has allowed the collaboration and reporting processes, which are vital for good governance, to continue. Our response in Tanzania to Covid-19 has been driven by our WASH programme and the hygiene package around that, which has been introduced and had a positive impact around many of the local schools.

I am constantly amazed by the skills and experience that the Trustees bring to the table and their acceptance that the Board needs to be shaped and sized properly with suitably skilled individuals with clear focus to deliver the results that we seek. The resolve of the Trustees for the future path is one of focus and change, to meet the ever-changing needs of our target audience.

Directors' Report

The Directors present their report and accounts for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 operating model

Our objectives are: -

1. To alleviate poverty and hardship in Tanzania through programmes developed in collaboration with Tanzanian stakeholders.
2. To work with the community in long term partnerships to develop sustainable solutions which the community can deliver, monitor and evaluate.
3. To ensure that our programmes do not have any negative impacts that might affect the wellbeing and safety of our staff, partners and communities we work with.
4. To raise funds in the UK and beyond in an ethical manner to fund the cost of developing, implementing and monitoring programmes in Tanzania, and associated UK programme costs and core costs.
5. To develop the competencies of our primary delivery partner and support them on their road to full autonomy.

Strategy for achieving our objectives

1. The Trustees recognise that poverty and hardship are caused by many factors and that challenging a single issue will not alleviate poverty. Accordingly, the Trustees recognise the need for a wide range of programmes and have, after consultation with various Tanzanian stakeholders, approved the education, water, sanitation & hygiene, and livelihoods programmes as being an effective way to tackle problems being faced today and problems that may occur in the future. The programmes are designed collaboratively with Tanzanian stakeholders including Regional, District and Town Officers and their Ward and Street representatives, along with schoolteachers, students and community members, and our partner Maisha (Life) Capacity Development Opportunity (MCDO).

2. By engaging with all the stakeholders, discussing power dynamics, programme scope and goals, and by collectively identifying what progress means we can ensure that everyone has the opportunity to contribute and can engage in measuring progress. The transparency of this procedure is vitally important to building trust and maintaining community contributions for each existing and future projects. All challenges are openly discussed, which helps maintain integrity and respect.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Impact of the Coronavirus Pandemic

In a normal year it goes without saying that one of our primary responsibilities is to ensure the safety of our staff, our delivery partners and the communities we work with. However, with 2020-21 being a remarkable year due to the COVID-19 pandemic, we had to take additional steps to ensure their safety, which was made harder by both the political denial of the virus being in Tanzania and threat to East African food security posed by the swarms of locusts that arrived in the Horn of Africa from the Middle East. Tanzania closed all schools and prohibited sporting events and large gatherings in late March 2020, but relaxed restrictions at the end of June 2020.

With LTT staff normally working from home, no new procedures were required to adjust the work environment. However, weekly social meetings were established to help with mental well-being. Personal meetings were replaced with video conferencing.

In Tanzania, we worked in close collaboration with our primary delivery partner, Maisha (Life) Capacity Development Opportunity (MCDO), to assess the different risks that were being faced and agreed to the following steps:

- To protect against the virus, we provided the team with training on COVID-19, what it is, how it is transmitted, how to prevent getting it. We provided extra funds for cleaning and face masks. Together we developed procedures to work safely both in the office and within the community. We increased the phone and data allowances as we encouraged non-essential staff to work from home.
- Staff training could continue if suitable precautions were put in place, which included using private transport rather than long distance buses.

Over the year the Trustees recognised that the unfolding pandemic was also impacting our fundraising opportunities in the following ways:

- Some Trusts and Foundations pivoted their focus to favour UK COVID-19 responses and away from international causes.
- Some Trusts and Foundations temporarily shut down operations during the UK lockdown.
- UK schools could no longer volunteer internationally, resulting in the loss of associated fundraising income.
- The merger of the Department for International Development (DFID) and the Foreign and Commonwealth Office (FCO) and budget cuts that followed may have contributed to our application in conjunction with another NGO being rejected.

Anticipating a reduction in income, the Trustees reviewed the planned programme activities for the year ahead and came to the following decisions:

- Non-essential capital investment projects were paused and only resumed when it was safe to do so.
- Water, Sanitation and Hygiene (WASH) programme activities took priority, with a particular focus on supporting the Town Council's COVID-19 prevention plans. LTT also agreed to work with a 2nd delivery partner who have greater expertise in this field with a view that they provide MCDO with support and guidance to build their competencies.
- Livelihood training programmes were paused until such time as the Tanzanian Government gave permission for them to proceed and only then when procedures are put in place to ensure safety and all stakeholders agree with them and agree to abide by them.
- All sponsored students continued to be supported and were given additional support to deal with the extra transport and living costs.

With the long-term view that fundraising into 2021/22 and 2022/23 might be problematic, the Trustees agreed to take advantage of a Covid Business Bounce Back Loan of £50,000 (See Note 12 on page 27 of the accounts). This is an interest free loan for the first year, repayable in equal instalments over 9 years thereafter with 2.5% per annum interest charge on the reducing balance. The Trustees will seek to repay the loan at the earliest moment when the financial environment is judged to be right.

Achievements and performance

LTT is extremely grateful to all who financially supported us during this challenging year. We believe that our donors stepped up to support us because they believe in the work we are doing and enjoy the relationship they have with the charity.

LTT is also grateful for the continued support of the Regional/District/Town/Ward/Village/Street Officials in Manyara. Our collaborative approach and our delivery of excellence are very much appreciated by them, and we and MCDO are trusted and respected within the wider community. Working together with the local authorities is important as we are pursuing the same goals and together can achieve more than we can alone.

Strengthening the agency of our main delivery partner is one of our objectives and the Covid-19 pandemic has given MCDO the opportunity to build confidence and key competencies within the team and to accelerate their aspirations of greater autonomy from LTT and eventually self-reliance.

LTT took on our first intern on a 3-month contract. In exchange for training and work experience, our intern helped with research, data analysis and fundraising and became a valuable member of the team.

Education Programme

For the reasons explained above, in the first 6 months of the financial year we pivoted away from the planned capital investment in the Education Programme. However, in the second half of the year we were able to relaunch some of these activities:

1. All schools we partner with have continued to provide a lunch time meal for their students funded entirely by parental contributions. Despite the closure of the schools for 3 months, 325,448 school meals were served.
2. We completed the renovation of 2 classrooms and an office at Gendi Primary School. (Total roof replacement, larger windows, new floor, plaster and paint.)
3. We provided Sawe Primary School with a photocopier and 350 new textbooks.
4. We continued to provide ad hoc agricultural support to all schools with agricultural income generation activities. The Managha School now have a herd of 8 female cows and 1 male cow.

Helping Hands Programme

This scholarship programme has to date seen 5 students pass through university with more in the pipeline. We have revised the programme slightly so that we now only accept new students who have already passed their O levels and have gained a place to start their A levels but lack the financial resources to progress. They must come with personal references from their Head Teacher. To that end 2 new students joined the programme this year which brings the total currently being supported to 7, with a total of 24 having received some level of support. The Trustees have agreed to maintain their commitment to the Kindergarten Teacher who is also being sponsored.

Water, Sanitation and Hygiene (WASH) Programme

We have increased our work in this area, partly through planned activities and partly in response to the pandemic. During the year we had three major programmes. to relaunch some of these activities:

1. Water at Bambay Primary School
2. Mikono Salama (Safe Hands)
3. Tubaki Shuleni Salama (Lets Stay Safe at School)

The Water Project at Bambay Primary School, slightly delayed by the pandemic, has been successfully completed. This involved the drilling of a deep borehole and the erection of a water tower with 3 x 5,000lt water tanks which were connected to the kitchen and toilets. The school, which never had its own reliable water source, is no longer asking the children to collect water from a source in the hills. This transformative project will enable future development plans to take place.

The Mikono Salama Programme started off as a reaction to the COVID-19 outbreak and a desire to support the Town Council with their preventative efforts. LTT worked closely with MCDO and Babati welders to design a hands-free hand washing station with hands-free soap dispensers. After a fundraising campaign we placed 78 stands in and around 14 communities at places determined by the Town Health Department. These stands, together with soap supplied by a graduate of our Street Business School, and hand washing instructions, provided places for the community to wash their hands and became part of a wider programme run by the Council. When the schools reopened across Tanzania on 29th June, all were required to provide hand washing facilities for their students, yet many were insufficient for the number of children at the schools. Working with MCDO and the welders we tested a variety of options for multi-user, hands-free hand washing before agreeing on one child friendly design which allows 8 students to wash their hands at the same time and in a socially distanced manner. Further fundraising has enabled 21 of these stands to be established across 7 schools with more in the pipeline. 49 teachers have been trained in how to teach their young students about the importance of good hand hygiene including how, why and when to wash their hands and each school has established a 'WASH Club' to support peer to peer learning. To date this programme has impacted 3,990 students. A full progress report is available on our website.

The Tubaki Shuleni Salama Programme is LTT's first collaboration with a second delivery partner. Following a due diligence process, we entered into a partnership with Unlock a Child's Potential (UaCP) who have been providing specialist WASH training in communities in Arusha and Kilimanjaro Regions. In this programme their role is to train and develop the competencies of the MCDO team whilst delivering training and capacity building to 3 target communities. The programme aims to improve sanitation and hygiene in schools by ensuring every child has access to hygienic and gender adapted toilets, access to improved hand washing facilities and that they have the knowledge to stay healthy, stay in school and reach their full potential. To date we have completed 60% of the training for the WASH Ambassadors made up of 51 key community members. Participants include parents, teachers, community and religious leaders and local government officials across 3 communities. Schools have established their own WASH clubs, which comprise of 30 students who participate in education sessions with the Ambassadors and then share their knowledge with classmates through peer-to-peer learning. These clubs have been hugely effective with UaCP's other projects. In addition, we have completed the renovation of the toilets at the Haraa Primary School where they have progressed from 6 poor quality and unhygienic cubicles for 308 students to 12 functioning and hygienic toilets which give girls and boys access to separate and private facilities, including a changing room for the girls with access to an incinerator.

Working with a 2nd (and well established) delivery partner has been extremely valuable. The training and mentorship that they have provided both formally and informally for MCDO have helped to boost their skills and confidence in delivering WASH Programmes and enabled them to explore new ways of working.

We have been monitoring the water situation in the Malangi Community for some time and finally the World Bank Water Project was completed and water arrived at the community. We therefore agreed to use unrestricted funding to ensure that the school was connected to the main water supply and that the teachers' houses, student and staff toilets, the kitchen and the market garden were connected. This is the last piece of the development plan and as soon as we can return to the community we will hold a party to celebrate their graduation from our programmes.

Livelihoods Programme

We recognise that every person has the potential to create wealth for themselves, and that sometimes support is needed to unlock this potential. This programme therefore seeks to develop the skills and knowledge that form the basis of all entrepreneurial activities and provide access to finance so that participants can increase their levels of resilience and improve their quality of life for themselves. In this financial year: -

1. After the success of the pilot of our Street Business School training programme in the Sawe community where 86% of graduates had a successful business 12 months after completing the training, we, when safe to do so, launched the same programme in the Daghalloy community where we focused on supporting women who wanted to develop their entrepreneurial skills. 17 women graduated from the programme and 89% of them had at least 1 new business at the time of graduation (76% of the graduates had more than one business) with the group seeing an 87% increase in their collective monthly income.
2. In recognition of the growing unemployed youth in the communities and with the appreciation of the Town Council, the next cohort in the SBS programme will be made up of young people aged between 18 and 30 from the Nangara community. As we have not worked with youth programmes before we have discussed the challenges other NGO's faced so we can make programme adaptions accordingly.
3. MCDO's Community Agricultural Support Officers (CASOs) continued to provide vital support, mentoring and training through the smallholder farming and edible garden programmes and at our partner schools' market gardens. During the COVID restrictions much of this was provided remotely.
4. The smallholder farming programme has successfully collaborated with community members to establish sunflower, banana and tomato demonstration plots in various communities allowing farmers to witness best practice and to learn from the CASO's as they overcome any challenges together.
5. We have funded on-going learning for the CASOs through two Tanzanian NGO's - Sustainable Agriculture Tanzania and Hoja. This continual learning is vital for the CASOs as they have to advise on a wide variety of issues faced within the community. The team have also been exploring the challenges and barrier of entry to a wider supply chain.
6. As a result of the training and at the request of community members, the CASO's are now providing chicken breeding training within their communities.
7. The edible garden programme of peer training has moved into an 7th community. 100% of this year's graduates from this programme met all their domestic needs from their own vegetable production for the 9 months following graduation.
8. Our agricultural team have entered a second year of advising, training, and supporting the Bereko community in the Dodoma Region. We are providing these capacity building services at the request of a UK charity who are funding the training.

Monitoring, Evaluation and Learning (MEL)

LTT conducts monitoring, evaluation and learning (MEL) activities with our community and delivery partners not only to determine the final project outcomes and impacts but also to determine whether our projects and programmes are going in the planned direction and to adapt them as needed in response to feedback and/or other factors which may affect the planned delivery and outcomes. This is a continuous process and LTT engages with as many stakeholders as is necessary/practicable. LTT creates space for open and honest dialogue and develops trust between partners which enables decisions to be made at the operational level without fear of retribution. LTT's reflective learning and adaptive management demonstrates our understanding of the community, their projects, and the environment they live and work in.

In the process of MEL, we are aware of the power dynamics between LTT, MCDO and the communities. We address this imbalance with all stakeholders stating that all feedback, both positive and negative, is not personal but about improving the services we provide and will not in any way be detrimental to the relationship.

Financial review

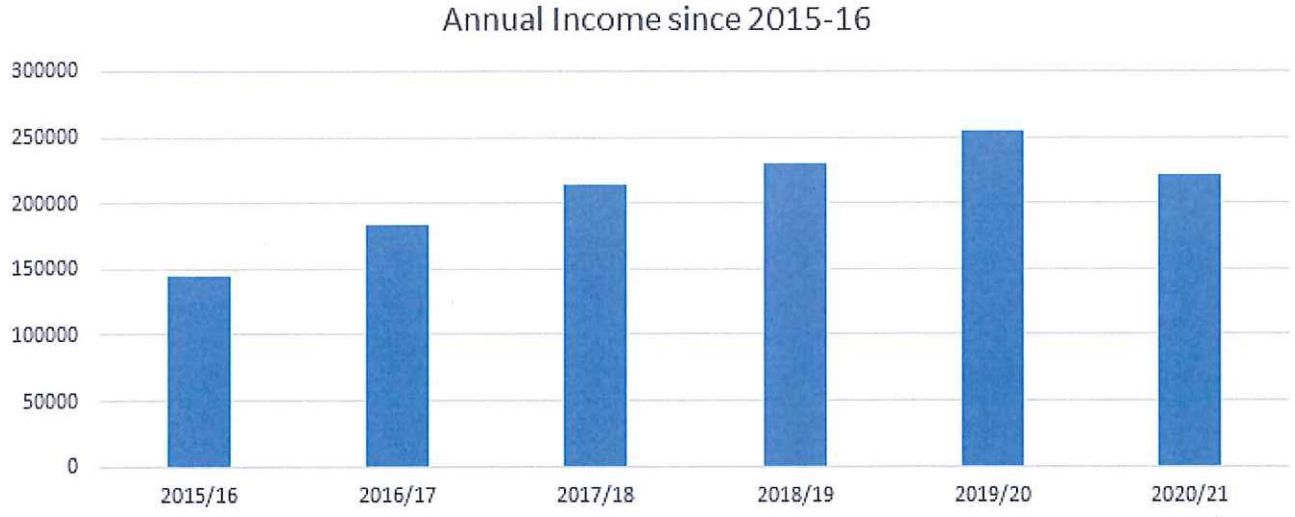
Fundraising

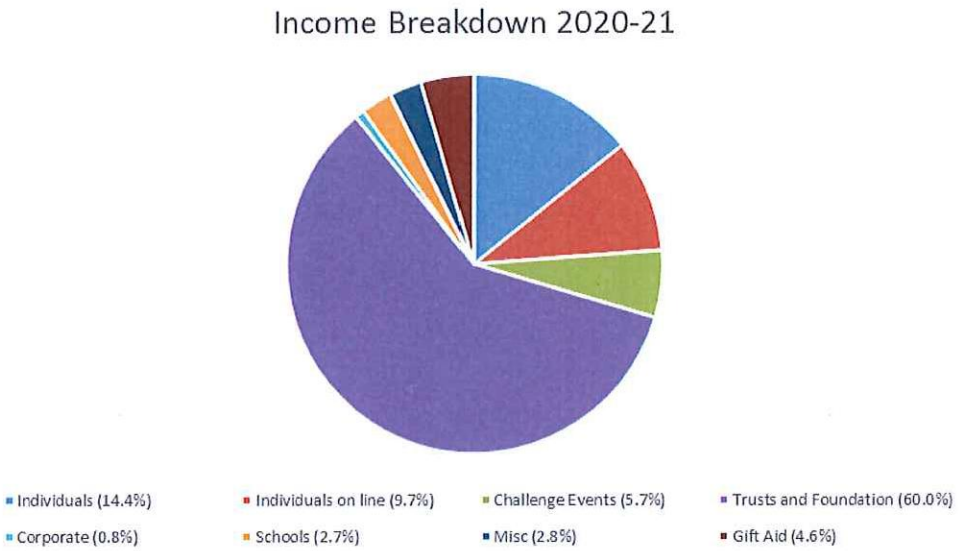
This has been a challenging year for fundraising. Many Trusts and Foundations suspended their grant making activities which had the impact of slowing down our progress. The merger of DFID into the FCDO and the subsequent funding cuts, whilst not directly impacting on our work, have dramatically increased competition for other funding. However, many of our long-term donors remained supportive of our work and a few increased their donations to ensure our survival and we are hugely grateful to them for that.

In 2020/21 £221,654 was raised. This is £32,940 less than last year however, considering the circumstances of the year, is an excellent result and full credit must be given to the team this achievement.

Over the course of the year £14,408 was spent on Fundraising and represents a return on investment of £15.38 for every £1 invested.

1. Trusts and Foundations. LTT received £133,127 from Trusts and Foundations in the year. Whilst this is £27,084 less than last year under the circumstances we feel this represents a highly successful year. This is now our major income source, and we will continue to focus on this area.
2. Volunteering Schools. LTT received just £4,242 from schools this year, a fall of £6,288 from last year. Volunteering was an area where the pandemic has really hit us and an expected revenue of £40,000 was lost. We have maintained relationships with the schools, and we hope that they may start to return in 2023.
3. Corporate donations. Our work with Remarkable Partnerships was extremely valuable and the team learnt a lot throughout the process. However, the pandemic had a major impact on our growth strategy for corporate fundraising. Companies were understandably focused on their own survival and/or investing in either existing partnerships or local COVID-19 response efforts.
4. Individual Giving. LTT received £53,307 from individual giving including online challenge events. This marks a rise of £13,973 and we are humbled by this remarkable show of faith by our wonderful donors.
5. Other Income. We have various other sources of income over the year which totalled £6,270. Major contributions to this total were from our partnership with 'Jambo Lets Wrap' who sold masks and other merchandise using cloth brought back from Babati.





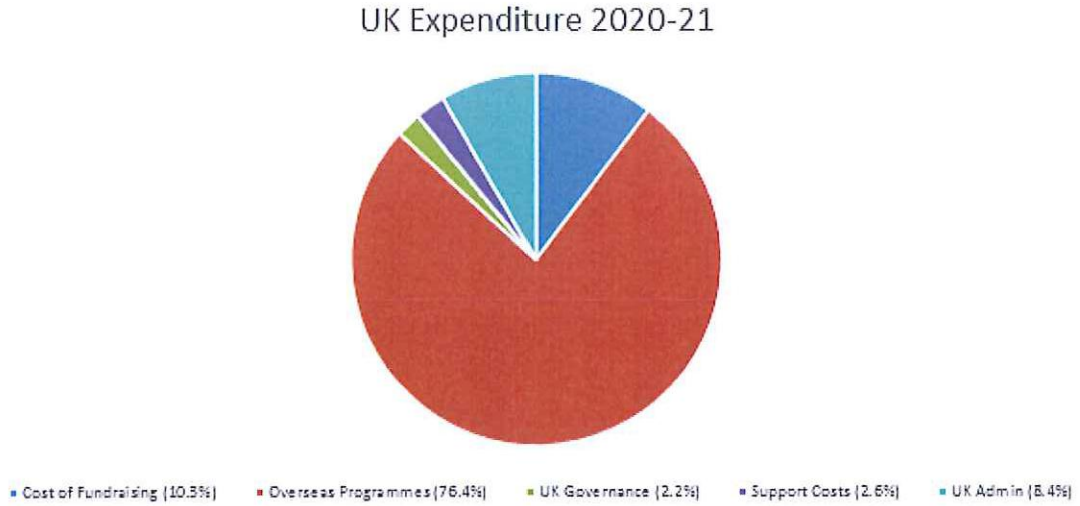
Expenditure

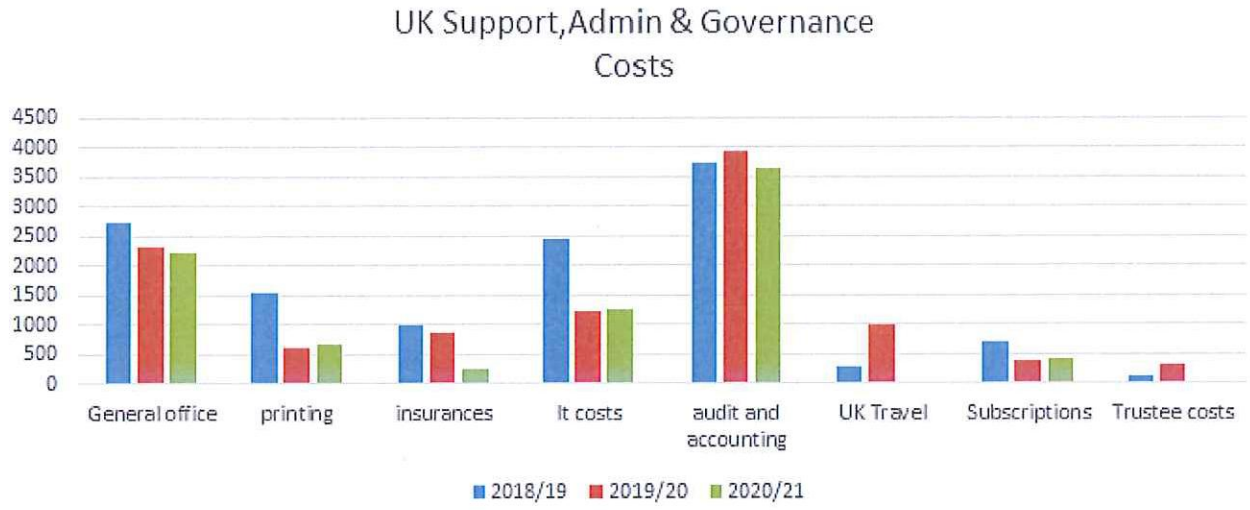
Recognising that we have UK costs that are incurred to run, grow and develop the charity we aim to keep these as low as possible. We all work from home so have no office rental costs and use technology where we can to reduce postage and printing.

As a proportion of our annual expenditure, the Trustees aim to achieve a target of 85% of funds being spent on programmes in Tanzania.

In 2020/21 LTT spent 63.4% of our total expenditure on programmes, this is lower than the 85% target. This is due to several reasons: -

- The reduction in expenditure for the year as programmes were delayed by at least 3 months due to the Tanzania lockdown funds therefore have been carried over.
- The reduction in capital investment projects which normally accounts for 53% of overseas expenditure being reduced to 12.8%.
- UK staff staying in the UK and spending more time working on fundraising activities rather than being in the field undertaking programme activities.





Wages Declaration

The Director received a salary of £12,500 for the year

Carrying Funds over and our Reserves policy

Acknowledging that raising funds for some projects can take 12-18 months to complete it is a necessity to carry funds over from one year to the next, both restricted and designated. The Trustees have agreed that funds will only be remitted to a project once all the funds have been collected unless the donor is making staged grants or due to exchange rate variances meaning the risk of holding the funds reduces their value.

The following funds are being carried over into 2021/22: -

Funds carried over for Overseas Programme Costs	**£**	
Livelihoods Programmes	21,892	
Education Programme	44,781	
Helping Hands Programme	10,076	
WAHS Programme	35,372	
Tanzanian Running Costs	27,112	
		139,233

In addition, the Trustees recognise their responsibilities as a responsible employer and development partner. Part of that responsibility it to ensure sufficient reserves of unrestricted funds are held in place to manage:

- the seasonality of income.
- cash flow requirements.
- Our exposure to inflation, exchange rate fluctuations, and unforeseen costs that may be incurred when working in inherently risky countries and situations.

Accordingly, the Trustees aim to hold in reserve: -

- 6 months running costs.
- A small cash reserve.

Funds carried over for UK Operational Costs	**£**	
General Funds (Free Reserves)	5,034	
UK Running Costs reserve	38,982	
		44,016
Total Funds carried over		**183,249**

The policy is reviewed annually by the Trustees and adjusted according to perceived risk and other factors. This policy was last reviewed on the 9th June 2021.

Risk Management

The Trustees recognise the risks: -

- Associated with working in developing countries and take all reasonable steps to ensure that processes and procedures are in place to deal with foreseeable problems that might occur.
- Associated with dependency - of LTT being overly dependent on a small UK team and of our main delivery partner being overly dependent on LTT. We are working with our delivery partner to assist them achieve their goal of greater self-reliance. In addition, in this year we started working with a 2nd delivery partner.
- Associated with working with children and vulnerable people and the need to protect them. The Trustees continue to review the Safeguarding policies and procedures to ensure the team are always aware of their responsibilities, that the wellbeing of the community is at the centre of all programmes and suitable procedures are in place to enable community members and others affected by our work to raise concerns with us and/or our delivery partners. We conduct annual safeguarding refresher training for our staff, our delivery partners and community leaders.
- Associated with BREXIT and the impact it has had on the currency fluctuation of the exchange rates. The Trustees have been closely monitoring key dates and have ensured funds are sent to Tanzania prior to days flagged for their uncertainty.
- Associated with the ongoing COVID-19 pandemic and the challenges will continue into 2021-22 and 2022-23.
- Associated with the potentially challenging fundraising environment for the years ahead which may well impact on LTT's survival. Accordingly, the Trustees successfully applied for a Business Grant of £50,000 (see note 12 on page 27 in the accounts). This is an interest free loan for the first year, repayable in equal instalments over 9 years thereafter with 2.5% per annum interest charge on the reducing balance. The Trustees will seek to repay the loan at the earliest moment when the financial environment is judged to be right.

Plans for the Future

Subject to the escalation of COVID-19 in both the UK and in Tanzania, our plans for 2021/22 are,:

UK Plans

- To support our employees through this challenging time. With effect 1st April 2021, staff remuneration packages have been revised and adjusted to reflect change in roles and responsibilities and hours. In 2021-22 the Director will be paid for 3 days a week, rather than 2, and will volunteer for 2 rather than 3. This decision was taken to move LTT towards greater levels of sustainability. The Trustees will seek to provide more resource to the team to support the growth aspirations of the charity.
- To continue to nurture, inform and inspire our supporters whilst being honest with them about the challenges of COVID-19 in Tanzania and the impact the ongoing pandemic may have on our programmes.
- To continue to share our skills and knowledge with other small charities and to seek linkages and potential partnerships with other charities.
- To recruit new Trustees and additional advisers to assist the operations team with areas of work where there is an identifiable skills gap.

Tanzanian Plans

- To continue to support MCDO employees through this challenging time. In addition, the Trustees have agreed a revised staff remuneration package to reflect the change in roles and responsibilities and the quality of the work being achieved and to further develop senior management skills to assist them moving towards greater self-reliance.
- To expand the different WASH Programmes into new schools and new communities and complete the toilet renovations/building projects at Bambay and Managha Primary Schools.
- To work with other NGO's in Tanzania and the Babati Town Education Department to develop and deliver a teacher training programme that supports professional development.
- To complete the renovation of the roof at Managha Primary School enabling them to graduate from our Education Programme.
- To build at least 2 classrooms at the Sawe Primary School and a kitchen and storeroom at Bambay Primary School.
- To continue supporting the individuals in our Helping Hands Programme.
- To continue to run our Street Business School Training programme with a youth cohort.
- To continue using our CASOs to support community farmers with their farming and livestock activities.
- To develop income generation activities for MCDO so that they can contribute to their own core costs.

Structure, governance and management

Livingstone Tanzania Trust ("LTT") is a company limited by guarantee. It is governed by its memorandum and articles of association dated 29 March 2007. LTT is a registered charity (Registered Charity Number 1119512).

The directors who served during the year and up to the date of signature of the financial statements were:

Mr C Shiret
Mr T Wills
Ms AL Wootten
Mr TJ Kazunga
Mr JP Page

Trustees only

N D'Souza
Z Maksud

Retired Trustees

M. Hodd

The Board takes its obligation to ensure that all Trustees are aware of their duties and responsibilities seriously, and the Chairman ensures that they are discussed and understood by the Trustees as part of the regular trustee meetings.

Appointment of Trustees requires a formal resolution of the Trustees at the Annual General Meeting. LTT's Articles of Association require that it will have at all times at least 3 Trustees and Trustees are appointed for a 5-year term at which point they must retire and where appropriate be re-elected.

The Trustees provide long-term strategic direction, agree medium and short-term objectives, discuss policy changes and undertake recruitment. Long-term planning is critical to our operations to ensure that we are clearly able to commit to the communities we support and the projects we undertake.

The responsibility for the day-to-day running of LTT has been delegated by the Trustees to Julian Page (Managing Director and the founder of LTT). Julian holds a Master's degree in International Development and has many years of experience in management prior to founding LTT. To assist him LTT employs a full time Programmes Manager and a part time consultant to assist with fundraising.

The Managing Director volunteers for 2 days per week and is paid for 3 days. The Trustees provide their time for free to assist in the guidance and development of the charity.

Whilst the Gender Pay Gap reporting regulations as laid out in the Equality and Human Rights Commission do not apply to LTT due to our size, in the spirit of the regulations we are proud to state that the mean gender pay gap in an hourly rate between male and female employees is 0%. Both staff are on the same hourly rate.

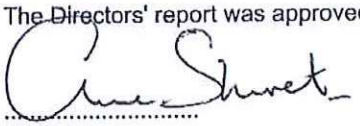
LTT recognise the ever changing external as well as internal influences on our programmes and consequently adopt an adaptive style of management to our work which enables us to respond to multiple and changing circumstances. This provides us with sufficient flexibility and responsiveness to adjust programmatic activities to ensure optimum results.

The Trustees have established a working relationship, bound by a Memorandum of Understanding, with a Tanzanian NGO– Maisha Capacity Development Opportunity (formerly Manyara Community Development Organisation) - MCDO. Programmes and projects are designed, implemented, monitored and evaluated in collaboration with all stakeholders including the community leaders and the local authorities.

The Trustees have reviewed all our policies this year and put in place a revised reviewing process to comply with changing requirements.

The Trustees take safeguarding of children and vulnerable adults very seriously. Our safeguarding policy and procedures are on our website and are built into the culture of our work. We have had no safeguarding incidents to report in 2020/21.

The Directors' report was approved by the Board of Directors.



Mr C Shiret

Dated: 29/7/21

LIVINGSTONE TANZANIA TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF LIVINGSTONE TANZANIA TRUST

I report to the directors on my examination of the financial statements of Livingstone Tanzania Trust (the charity) for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements 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 financial statements to be reached.

Daniel Garside
Rickard Luckin Limited
1st Floor
19 Clifftown Road
Southend-On-Sea
Essex
SS1 1AB

Dated: 30/7/21

LIVINGSTONE TANZANIA TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:								
Donations and legacies	3	115,237	-	102,841	218,078	116,977	135,797	252,774
Other trading activities	4	3,259	-	-	3,259	302	363	665
Investments	5	317	-	-	317	1,155	-	1,155
Total income		118,813	-	102,841	221,654	118,434	136,160	254,594
Expenditure on:								
Charitable activities	6	2,130	64,989	109,350	176,469	100,859	117,542	218,401
Net incoming/(outgoing) resources before transfers		116,683	(64,989)	(6,509)	45,185	17,575	18,618	36,193

LIVINGSTONE TANZANIA TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Net incoming/(outgoing) resources before transfers	116,683	(64,989)	(6,509)	45,185	17,575	18,618	36,193
Gross transfers between funds	(193,127)	186,690	6,437	-	(5,393)	5,393	-
Net (expenditure)/income for the year/ Net movement in funds	(76,444)	121,701	(72)	45,185	12,182	24,011	36,193
Fund balances at 1 April 2020	81,477	-	56,587	138,064	69,295	32,576	101,871
Fund balances at 31 March 2021	5,033	121,701	56,515	183,249	81,477	56,587	138,064

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LIVINGSTONE TANZANIA TRUST

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	**10**		752		1,086
Current assets					
Debtors	**11**	12,825		11,314	
Cash at bank and in hand		222,522		128,818	
		235,347		140,132	
Creditors: amounts falling due within one year	**13**	(7,287)		(3,154)	
Net current assets			228,060		136,978
Total assets less current liabilities			228,812		138,064
Creditors: amounts falling due after more than one year	**14**		(45,563)		-
Net assets			183,249		138,064
Income funds					
Restricted funds	**15**		56,515		56,587
Unrestricted funds - designated			121,701		-
Unrestricted funds - general			5,033		81,477
			183,249		138,064

LIVINGSTONE TANZANIA TRUST

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 29/7/21

.....
Mr C Shiret
Trustee

.....
Mr TJ Kazunga
Trustee

Company Registration No. 06182571

1 Accounting policies

Charity information

Livingstone Tanzania Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Heron Stream Place, Trenders Avenue, Rayleigh, Essex, SS6 9RG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Resources expended are accounted for on an accruals basis. and includes any VAT that cannot be recovered. Where possible costs are allocated directly to the activities to which they relate.

Governance costs are the costs associated with the governance arrangements of the charity.

1 **Accounting policies** **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Over life of the property
Computers	33% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021	**Restricted funds 2021**	**Total 2021**	Unrestricted funds general 2020	Restricted funds 2020	Total 2020
	£	**£**	**£**	£	£	£
Donations and gifts	112,543	102,841	215,384	95,037	135,797	230,834
Grants receivable	2,694	-	2,694	21,940	-	21,940
	115,237	102,841	218,078	116,977	135,797	252,774

4 Other trading activities

	Unrestricted funds general 2021	Unrestricted funds general 2020	Restricted funds 2020	Total 2020
	£	£	£	£
Trading activity income: other	3,259	302	363	665

5 Investments

	2021	**2020**
	£	**£**
Bank interest received	317	1,155

6 **Charitable activities**

	Cost of generating funds	Livelihoods programme	Education programme	WASH programme	Volunteer programme	Tanzania administration costs	UK administration costs	Total 2021	Total 2020
	£	£	£	£	£	£	£	£	£
Staff costs	3,817	7,674	5,338	7,789	147	1,290	14,346	40,401	40,570
Depreciation and impairment	-	-	-	-	-	-	334	334	485
Overseas program costs	-	28,598	11,951	64,499	1	7,620	-	112,669	148,906
Fundraising and events costs	14,408	-	-	-	-	-	-	14,408	18,389
	18,225	36,272	17,289	72,288	148	8,910	14,680	167,812	208,350
Share of support costs (see note 7)	165	-	-	-	99	-	4,412	4,676	4,982
Share of governance costs (see note 7)	-	-	-	-	-	-	3,981	3,981	5,069
	18,390	36,272	17,289	72,288	247	8,910	23,073	176,469	218,401
Analysis by fund									
Unrestricted funds - general	-	11	1,637	-	148	-	334	2,130	
Unrestricted funds - designated	18,390	2,666	5,530	6,655	99	8,910	22,739	64,989	
Restricted funds	-	33,595	10,122	65,633	-	-	-	109,350	
	18,390	36,272	17,289	72,288	247	8,910	23,073	176,469	
For the year ended 31 March 2020									
Unrestricted funds - general	22,708	6,181	27,099	924	6,631	16,348	20,968		100,859
Restricted funds	-	34,792	62,015	20,735	-	-	-		117,542
	22,708	40,973	89,114	21,659	6,631	16,348	20,968		218,401

7 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Training costs	105	-	105	(2,629)	
Travel & volunteer expenses	99	-	99	3,652	
Office costs	1,860	-	1,860	1,220	
Printing & stationery	681	-	681	544	
Telephone	300	-	300	600	
IT costs	1,211	-	1,211	1,224	
Subscriptions	420	-	420	371	
Accountancy fees	-	3,714	3,714	3,872	Governance
Trustees meeting expenses	-	-	-	315	Governance
Insurance	-	267	267	882	Governance
	4,676	3,981	8,657	10,051	
Analysed between					
Charitable activities	4,676	3,981	8,657	10,051	

Support and governance costs have been allocated across charitable activities on a time apportionment basis.

Governance costs includes payments to the accountants of £2,850 (2020 - £2,760) for independent examination fees.

8 Trustees

Julian Page, who is a trustee of the charity, received remuneration of £12,500 (2020 - £12,500) and other benefits of £4,129 (2020 - £4,136) for his role as managing director during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Direct charitable services	2	2

Employment costs	2021 £	2020 £
Wages and salaries	37,309	35,147
Social security costs	-	2,544
Other pension costs	3,092	2,879
	40,401	40,570

There were no employees whose annual remuneration was £60,000 or more.

10 Tangible fixed assets

	Land and buildings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	6,500	2,105	12,751	21,356
Disposals	(6,500)	-	-	(6,500)
At 31 March 2021	-	2,105	12,751	14,856
Depreciation and impairment				
At 1 April 2020	6,500	1,322	12,448	20,270
Depreciation charged in the year	-	258	76	334
Eliminated in respect of disposals	(6,500)	-	-	(6,500)
At 31 March 2021	-	1,580	12,524	14,104
Carrying amount				
At 31 March 2021	-	525	227	752
At 31 March 2020	-	783	303	1,086

11 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	12,825	11,314

12 Loans and overdrafts

	2021	2020
	£	£
Bank loans	50,000	-
Payable within one year	4,437	-
Payable after one year	45,563	-

13 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Bank loans	12	4,437	-
Other taxation and social security		-	394
Accruals and deferred income		2,850	2,760
		7,287	3,154

14 Creditors: amounts falling due after more than one year

	Notes	2021	2020
		£	£
Bank loans	12	45,563	-

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Livelihoods	12,501	29,522	(34,792)	8,770	16,001	26,136	(33,595)	4,560	13,102
Education	14,469	59,178	(62,016)	(489)	11,142	10,000	(6,350)	(8,432)	6,360
WASH	5,606	47,460	(20,735)	(2,887)	29,444	59,321	(62,086)	296	26,975
Helping Hands	-	-	-	-	-	7,384	(7,319)	10,013	10,078
	32,576	136,160	(117,543)	5,394	56,587	102,841	(109,350)	6,437	56,515

The Trustees have created a new restricted fund for 'Helping Hands' during the year. These funds were previously included within the 'Education' restricted fund to better reflect the nature of the projects. The opening balance has been transferred during the year.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Incoming resources	Balance at 1 April 2020	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Livelihoods	-	-	(2,666)	11,454	8,788
Education	-	-	(5,069)	43,490	38,421
WASH	-	-	(6,666)	15,064	8,398
Tanzania costs	-	-	(9,058)	36,170	27,112
UK costs	-	-	(41,530)	80,512	38,982
	-	-	(64,989)	186,690	121,701

The Charity has transferred funds from the unrestricted general reserves to unrestricted designated reserves to cover ongoing costs.

17 **Analysis of net assets between funds**

	Unrestricted funds 2021	**Designated funds 2021**	**Restricted Funds 2021**	**Total 2021**	Unrestricted funds 2020	Restricted Funds 2020	Total 2020
	£	**£**	**£**	**£**	£	£	£
Fund balances at 31 March 2021 are represented by:							
Tangible assets	752	-	-	752	1,086	-	1,086
Current assets/(liabilities)	49,844	121,701	56,515	228,060	80,391	56,587	136,978
Long term liabilities	(45,563)	-	-	(45,563)	-	-	-
	5,033	121,701	56,515	183,249	81,477	56,587	138,064

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	16,629	16,636

Other related party transactions

The total aggregate value of donations received from trustees in the year was £1,050 (2020 - £430).