

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

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

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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.

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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 adaptations 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.

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Fundraising

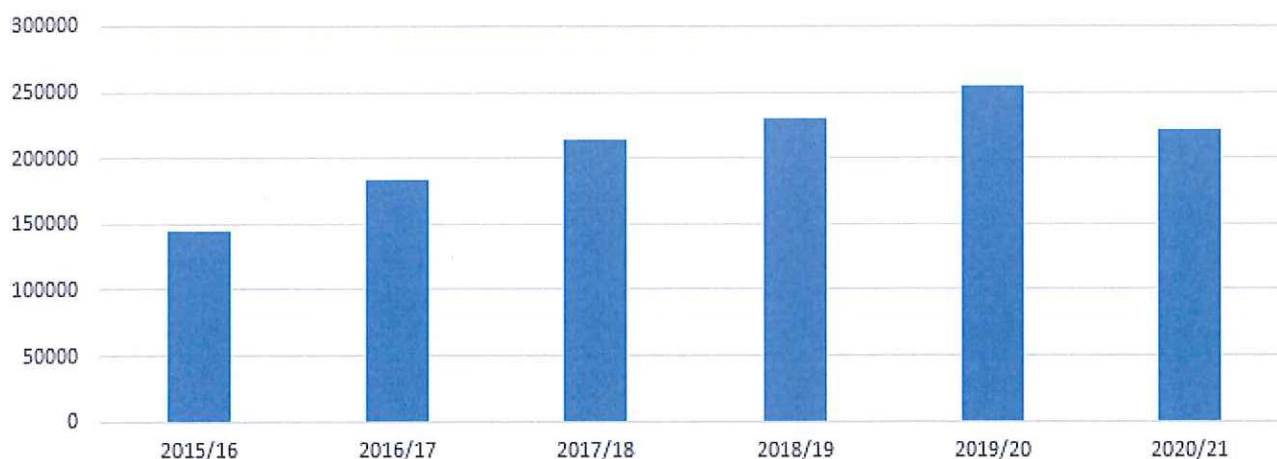
This has been a challenging year for fundraising. Many Trusts and Foundations suspended their grant making activities which had the impact of slowing down our progress. The merger of DFID into the FCDO and the subsequent funding cuts, whilst not directly impacting on our work, have dramatically increased 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.

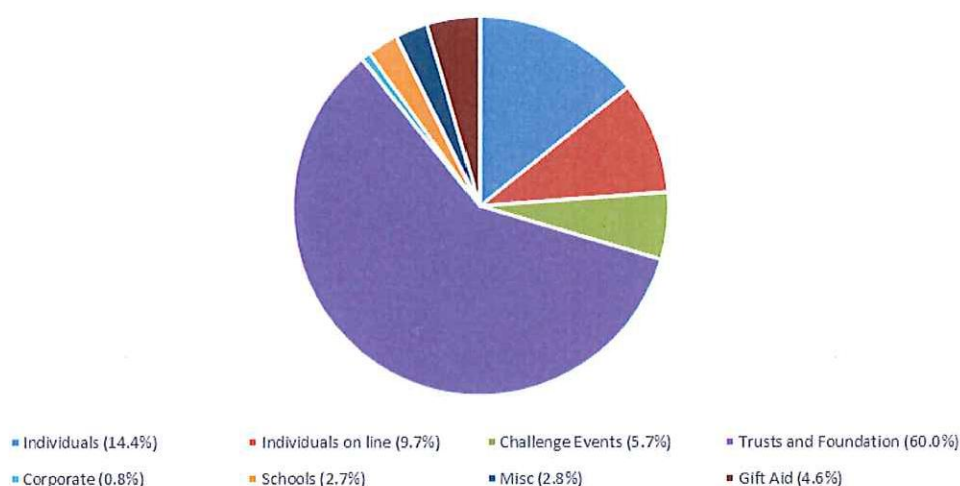
Annual Income since 2015-16



LIVINGSTONE TANZANIA TRUST

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Income Breakdown 2020-21



Expenditure

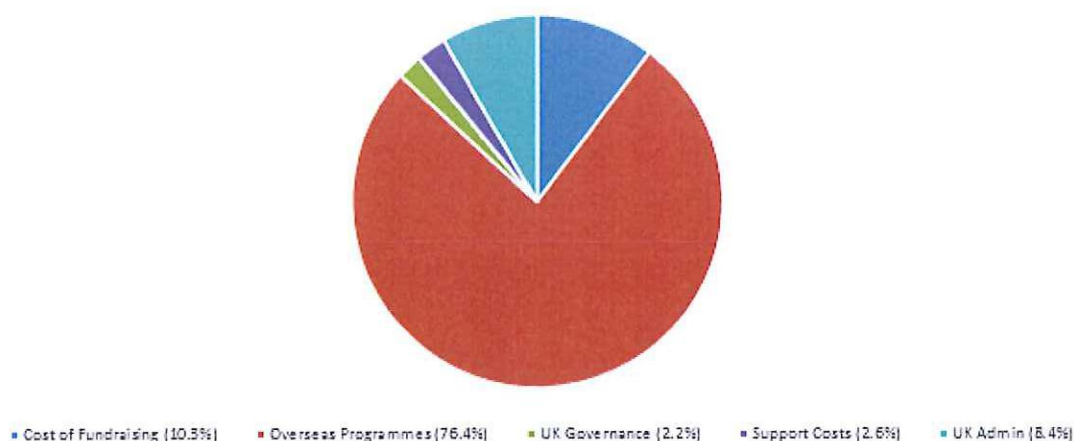
Recognising that we have UK costs that are incurred to run, grow and develop the charity we aim to keep these as low as possible. We all work from home so have no office rental costs and use technology where we can to reduce postage and printing.

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.

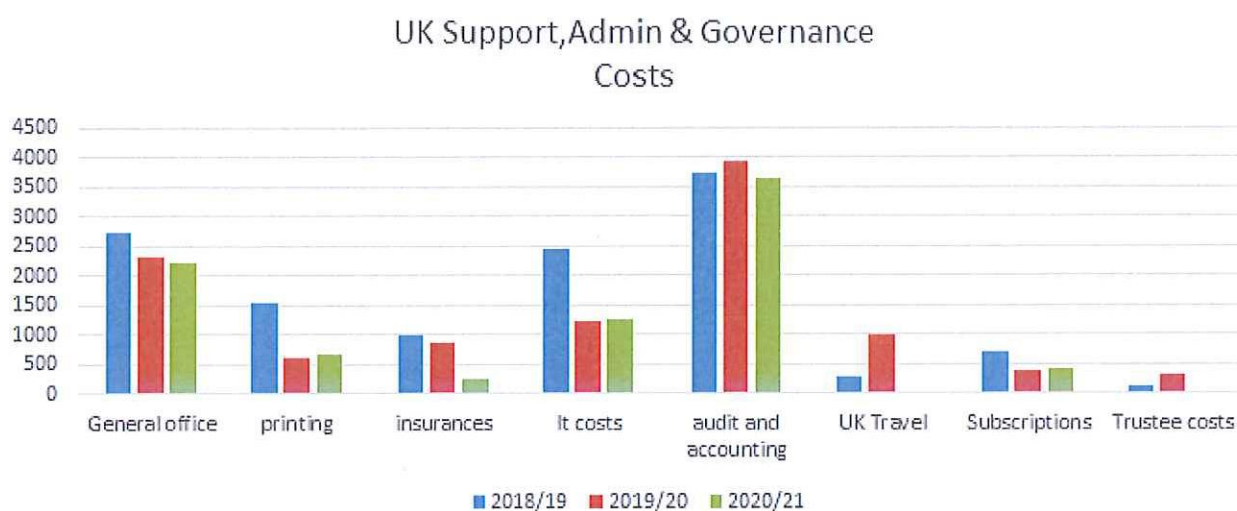
UK Expenditure 2020-21



LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021



Wages Declaration

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

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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 is 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.

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 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.

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

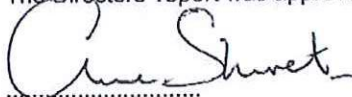
The Trustees have reviewed all our policies this year and put in place a revised reviewing process to comply with changing requirements.

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.

LIVINGSTONE TANZANIA TRUST

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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	
		<u>235,347</u>		<u>140,132</u>	
Creditors: amounts falling due within one year	13	<u>(7,287)</u>		<u>(3,154)</u>	
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			<u>183,249</u>		<u>138,064</u>
Income funds					
Restricted funds	15	56,515		56,587	
Unrestricted funds - designated		121,701		-	
Unrestricted funds - general		5,033		81,477	
			<u>183,249</u>		<u>138,064</u>

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

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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, Trender 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.

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>115,237</u>	<u>102,841</u>	<u>218,078</u>	<u>116,977</u>	<u>135,797</u>	<u>252,774</u>

4 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Trading activity income: other	<u>3,259</u>	<u>302</u>	<u>363</u>	<u>665</u>

5 Investments

	2021 £	2020 £
Bank interest received	<u>317</u>	<u>1,155</u>

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities	Cost of Livelihoods		Education		WASH		Volunteer		Tanzania		UK		Total	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
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					

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>4,676</u>	<u>3,981</u>	<u>8,657</u>	<u>10,051</u>	
Analysed between					
Charitable activities	<u>4,676</u>	<u>3,981</u>	<u>8,657</u>	<u>10,051</u>	

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.

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>40,401</u>	<u>40,570</u>

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	<u>-</u>	<u>2,105</u>	<u>12,751</u>	<u>14,856</u>
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	<u>-</u>	<u>1,580</u>	<u>12,524</u>	<u>14,104</u>
Carrying amount				
At 31 March 2021	<u>-</u>	<u>525</u>	<u>227</u>	<u>752</u>
At 31 March 2020	<u>-</u>	<u>783</u>	<u>303</u>	<u>1,086</u>

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	<u>12,825</u>	<u>11,314</u>

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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	-

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
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
	<u>32,576</u>	<u>136,160</u>	<u>(117,543)</u>	<u>5,394</u>	<u>56,587</u>	<u>102,841</u>	<u>(109,350)</u>	<u>6,437</u>		<u>56,515</u>

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.

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>-</u>	<u>-</u>	<u>(64,989)</u>	<u>186,690</u>	<u>121,701</u>

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

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

17	Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted Funds		Total		Unrestricted funds		Restricted Funds		Total	
		2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	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	

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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).