

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**

# LIVINGSTONE TANZANIA TRUST

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# LIVINGSTONE TANZANIA TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# **LIVINGSTONE TANZANIA TRUST**

## **DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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### **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.



# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### *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.



# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### *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.

# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### *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.



# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### *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.



# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### IMPACT

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

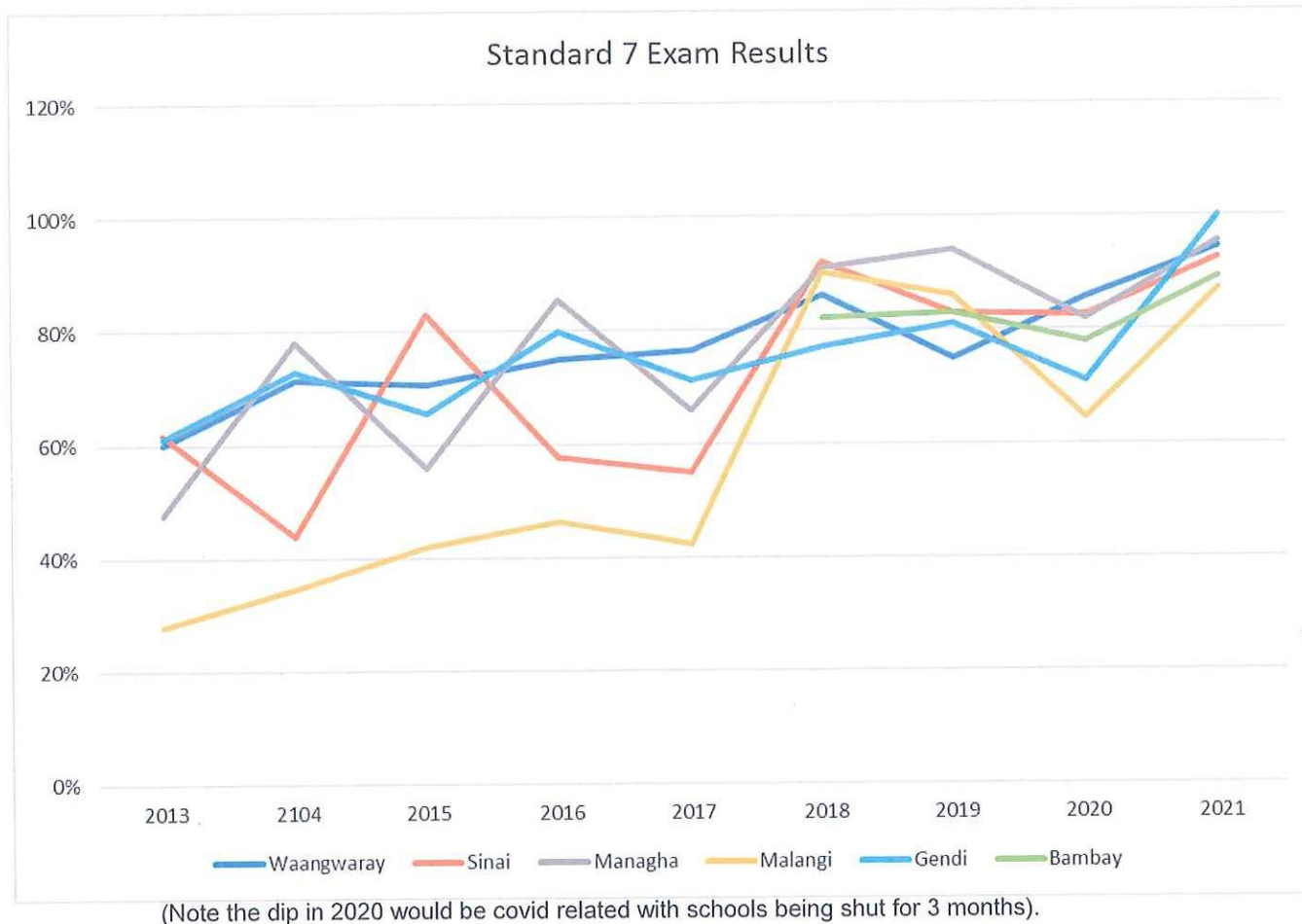
- improved household income and resilience which allows households to better meet their basic needs
- improved access to power and educational institutions

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.



# LIVINGSTONE TANZANIA TRUST

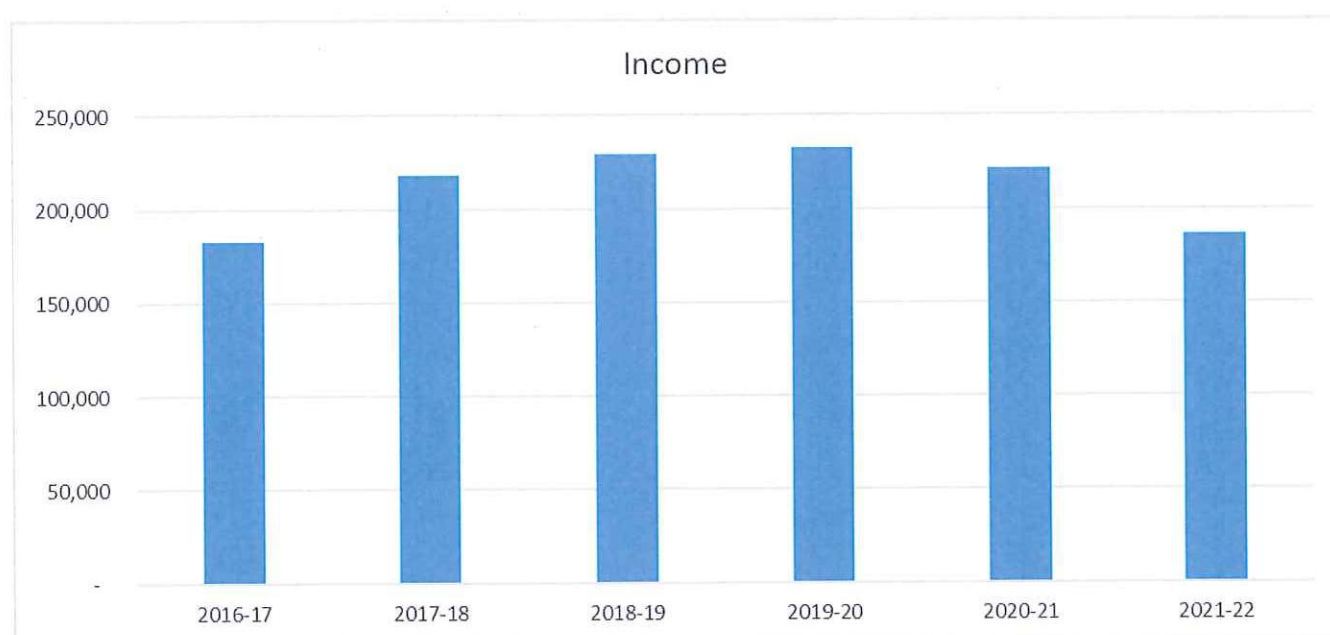
## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

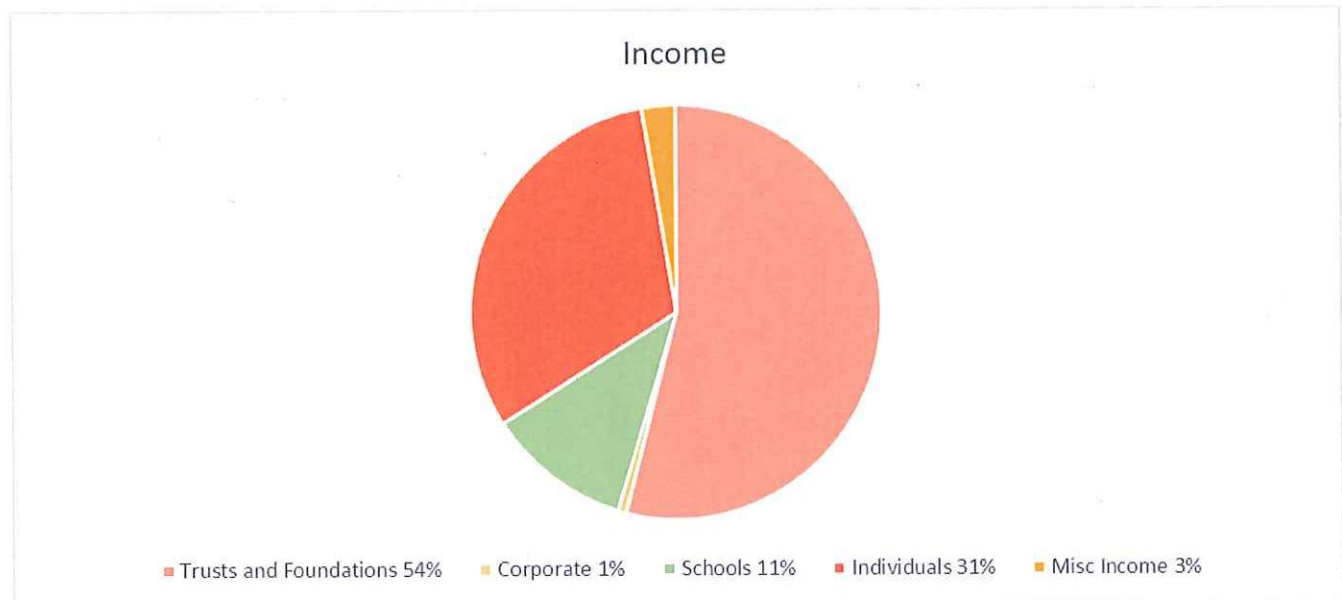


The Covid pandemic has certainly impacted LTT's income generating activities, however our ability to adapt and our fiscal prudence has prevented the charity from collapsing.



# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022



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.

# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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.

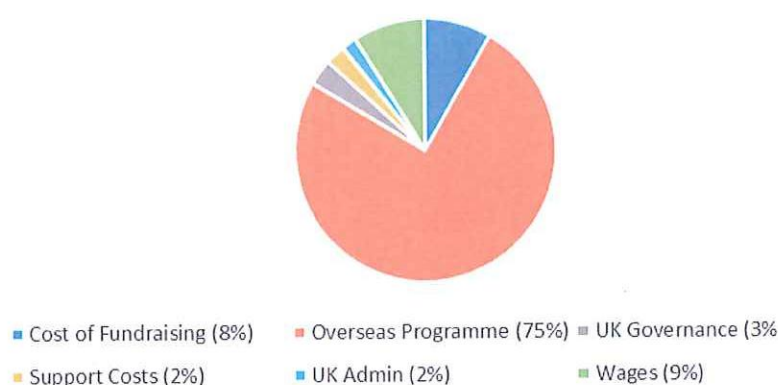
Fund raising costs are lower than last year

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

UK Expenditure 2021-22



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.

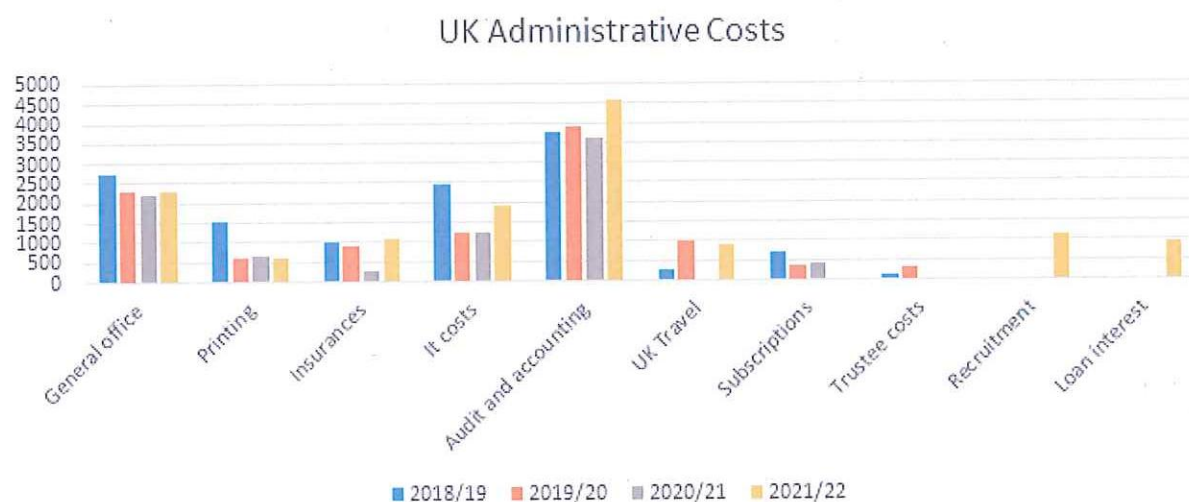
In 2021-22 LTT spent 75% of our total expenditure on programmes overseas, this is lower than the 85% target but understandable in the current climate. It is caused by:

- The Covid pandemic has reduced income which reduces expenditure which effects the proportion of funds sent 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

# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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.



# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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.

# LIVINGSTONE TANZANIA TRUST

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



# LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2022

	UK	Tanzania
Economic	<p>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.</p>	<p>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.</p> <p>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.</p> <p>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.</p>
Social	<p>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.</p> <p>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.</p>	<p>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.</p>
Technology	<p>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</p>	<p>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.</p>
Legal	<p>The Charity Commission of England and Wales continues to monitor all the activities of all charities.</p>	<p>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</p>
Environment	<p>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.</p>	<p>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.</p>

# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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



# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### *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 are able through our Helping Hands Programme



# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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

Mr JP Page

W Callaway

CP Hyde

(Resigned 30 March 2022)

(Resigned 1 April 2022)

(Appointed 21 September 2021)

(Appointed 21 March 2022)

# LIVINGSTONE TANZANIA TRUST

## DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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 2022**

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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 Unrestricted funds general 2022 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total
<b>Income from:</b>								
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
<b>Total income</b>		<b>5,280</b>	<b>72,825</b>	<b>107,915</b>	<b>186,020</b>	<b>118,813</b>	<b>102,841</b>	<b>221,654</b>
<b>Expenditure on:</b>								
Charitable activities	6	971	68,741	110,652	180,364	2,130	109,350	176,469
Other	9	170	-	-	170	-	-	-
<b>Total expenditure</b>		<b>1,141</b>	<b>68,741</b>	<b>110,652</b>	<b>180,534</b>	<b>2,130</b>	<b>109,350</b>	<b>176,469</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>4,139</b>	<b>4,084</b>	<b>(2,737)</b>	<b>5,486</b>	<b>116,683</b>	<b>(6,509)</b>	<b>45,185</b>



# LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general designated 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total Unrestricted funds general designated 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total
Net incoming/(outgoing) resources before transfers		4,139	4,084	(2,737)	5,486	116,683	(6,509)	45,185
Gross transfers between funds		(3,497)	(9,324)	12,821	-	(193,127)	6,437	-
Net income for the year/ Net movement in funds		642	(5,240)	10,084	5,486	(76,444)	(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	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 £	£
<b>Fixed assets</b>					
Tangible assets	11		352		752
<b>Current assets</b>					
Debtors	12	5,886		12,825	
Cash at bank and in hand		231,270		222,522	
		<u>237,156</u>		<u>235,347</u>	
<b>Creditors: amounts falling due within one year</b>	13	(12,940)		(7,287)	
Net current assets			224,216		228,060
<b>Total assets less current liabilities</b>			224,568		228,812
<b>Creditors: amounts falling due after more than one year</b>	15		(35,833)		(45,563)
<b>Net assets</b>			<u>188,735</u>		<u>183,249</u>
<b>Income funds</b>					
Restricted funds	16		66,599		56,515
Unrestricted funds - designated			116,461		121,701
Unrestricted funds - general			5,675		5,033
			<u>188,735</u>		<u>183,249</u>



# **LIVINGSTONE TANZANIA TRUST**

## **BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2022**

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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

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 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, Trenderers 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.



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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.

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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.



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>3,787</u>	<u>72,825</u>	<u>107,915</u>	<u>184,527</u>	<u>115,237</u>	<u>102,841</u>	<u>218,078</u>

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 4 Other trading activities

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

### 5 Investments

	2022 £	2021 £
Bank interest received	86	317
	<u>          </u>	<u>          </u>

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities	Cost of Livelihoods generating programme funds		Education programme		WASH programme		Volunteer programme		Tanzania administrative costs		UK administrative 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							
<b>Analysis by fund</b>																
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								
<b>For the year ended 31 March 2021</b>																
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							



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>7,384</u>	<u>5,926</u>	<u>13,310</u>	<u>8,657</u>	
Analysed between					
Charitable activities	<u>7,384</u>	<u>5,926</u>	<u>13,310</u>	<u>8,657</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 (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 tangible fixed assets	<u>170</u>	<u>-</u>

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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 one 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 £
<b>Cost</b>			
At 1 April 2021	2,105	12,751	14,856
Disposals	-	(12,751)	(12,751)
At 31 March 2022	2,105	-	2,105
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
At 31 March 2022	352	-	352
At 31 March 2021	525	227	752

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

<b>12 Debtors</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Amounts falling due within one year:			
Other debtors		5,886	12,825
		<u>          </u>	<u>          </u>
<b>13 Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Bank loans	14	10,000	4,437
Accruals and deferred income		2,940	2,850
		<u>          </u>	<u>          </u>
		12,940	7,287
		<u>          </u>	<u>          </u>
<b>14 Loans and overdrafts</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Bank loans		45,833	50,000
		<u>          </u>	<u>          </u>
Payable within one year		10,000	4,437
Payable after one year		35,833	45,563
		<u>          </u>	<u>          </u>
<b>15 Creditors: amounts falling due after more than one year</b>		<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Bank loans	14	35,833	45,563
		<u>          </u>	<u>          </u>



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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:

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

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>(64,989)</u>	<u>186,690</u>	<u>121,701</u>	<u>72,825</u>	<u>(68,741)</u>	<u>(9,324)</u>	<u>116,461</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 2022

#### 18 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented

by:

Tangible assets

Current assets/(liabilities)

Long term liabilities

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted Funds 2021 £	Total 2021 £
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)
	<u>5,675</u>	<u>116,461</u>	<u>66,599</u>	<u>188,735</u>	<u>5,033</u>	<u>121,701</u>	<u>56,515</u>	<u>183,249</u>



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 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).