

Charity Registration No. 1119512

Company Registration No. 06182571 (England and Wales)

**LIVINGSTONE TANZANIA TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# LIVINGSTONE TANZANIA TRUST

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# LIVINGSTONE TANZANIA TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# LIVINGSTONE TANZANIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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### A message from our Chairman.

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

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

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

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

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

### Directors' Report

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice (amended for bulletin 1 & 2) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

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

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

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



# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Objectives and operating model

Our objectives are: -

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

#### Strategy for achieving our objectives

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

#### Our values

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

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

# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Achievements and performance

##### Achievements and performance

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

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

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

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

##### *In the UK*

Over the course of the year:

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



# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### *In Tanzania*

Over the course of the year, we have: -

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

# LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

### Monitoring, Evaluation and Learning (MEL)

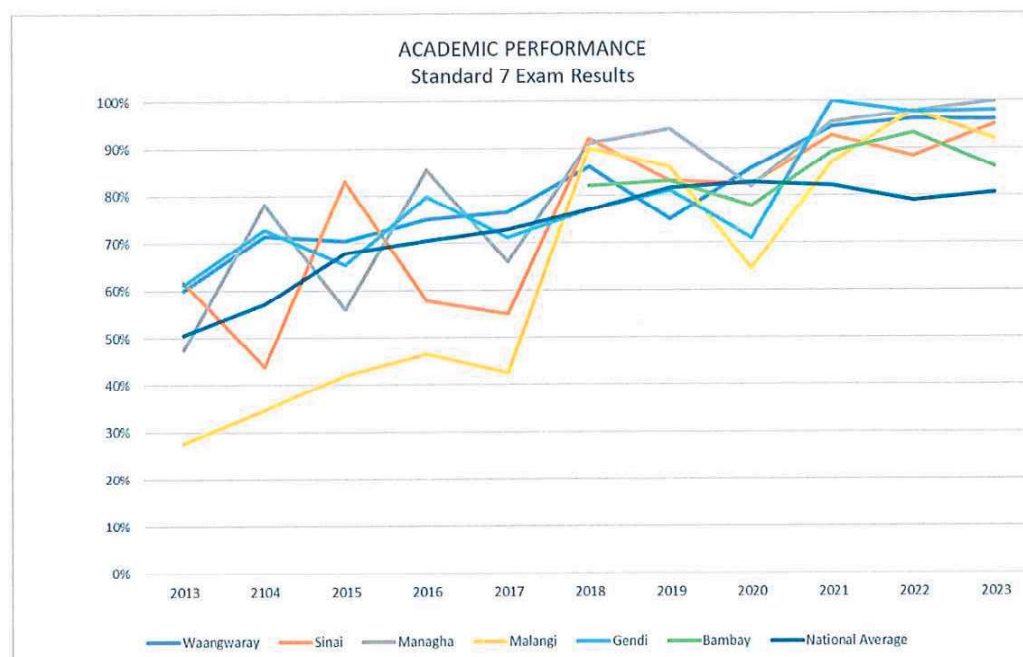
LTT conducts monitoring, evaluation, and learning (MEL) activities with our community and delivery partners not only to determine the final project outcomes and impacts, but also to determine whether our projects and programmes are going in the planned direction, and to adapt them as needed in response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

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

### IMPACT

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

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



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

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



# LIVINGSTONE TANZANIA TRUST

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

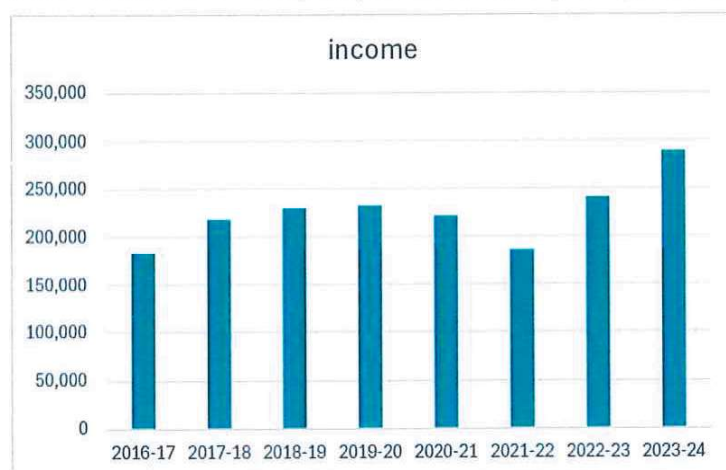
### FOR THE YEAR ENDED 31 MARCH 2024

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

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

#### Financial review fundraising

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



Fundraising remains difficult.

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

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

# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2024

#### Expenditure

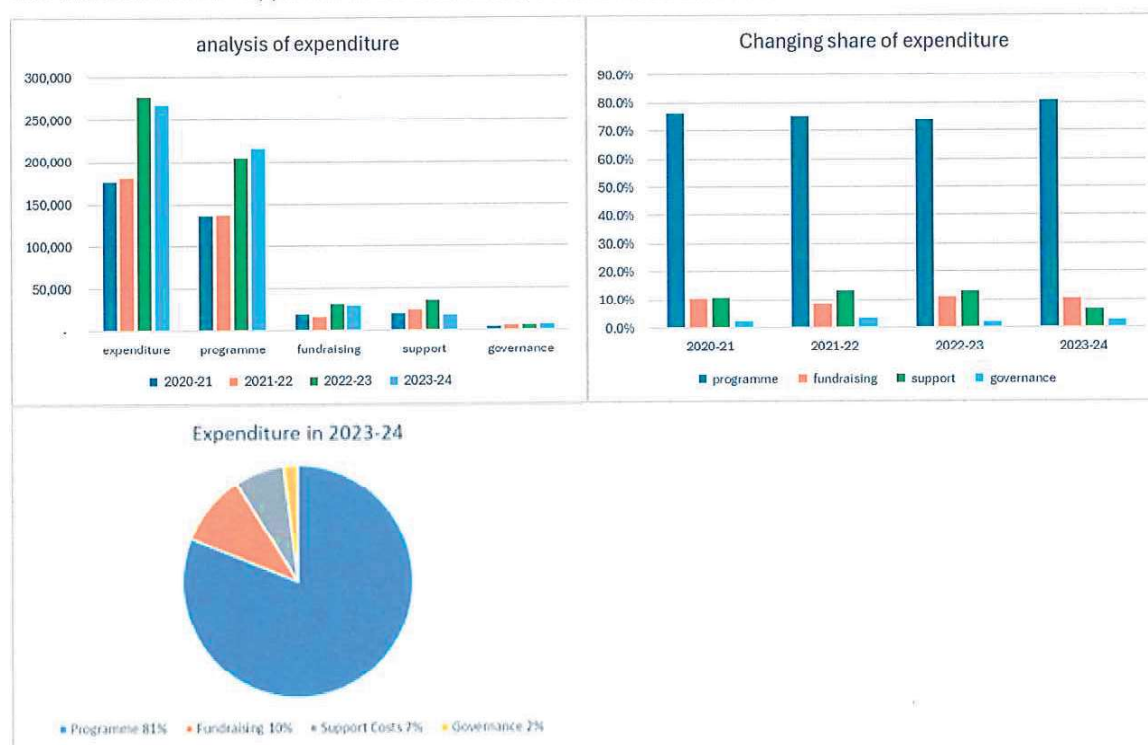
Programmes were delivered in collaboration with MCDO, a locally-led NGO based in Babati.

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

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

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

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





# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2024

#### Carrying Funds over and our Reserves Policy

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

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

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

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

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

Accordingly, the Trustees aim to hold in reserve: -

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

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

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

# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Risk Management

The Trustees recognise the risks:

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

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

# LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

	UK	Tanzania
Political Climate	<p>Global insecurities continue and perpetuate the focus on emergency aid rather than international development and the promotion of peace.</p> <p>The UK Government has been using parts of the international development budget on managing refugees in the UK. There is a General Election looming in the UK and it is expected that there will be a change in Government. This is likely to lead to the new Government to return to the 0.7% of the UK gross national income being allocated to overseas development and could lead to Dfid being separated from the Foreign Office. The Labour Party are committed to addressing poverty and greater gender equity.</p>	<p>The Tanzanian Government continues to improve the political freedoms of the opposition parties in advance of the General Election in October 2025, but some restrictions still exist however the climate is one of stability.</p> <p>It is noteworthy that there is land conflict between the Maasi and the Government who are trying to relocate Maasai people from their ancestral homes in Ngorongoro and Loliondo as they say population growth has increased which is putting lives of humans and wildlife in jeopardy.</p> <p>It is noteworthy that the new education curriculum has a strong emphasis on traditional values and cultures, which will strengthen the enforcement of the illegality of homosexuality. We maintain a watchful eye on this.</p> <p>Corruption remains a problem but is being addressed. According to Transparency International Tanzania has improved slightly since last year. Tanzania is ranked 87th from 180 countries, up from 94th the previous year. Kenya is ranked 126, Uganda 141.</p>
Economic Climate	<p>The UK has left the recession, and the inflation appears to be under control. The UK has a diverse economy and high levels of employment and is stable. Interest rates remain high which is reducing levels of disposable income which makes fundraising from individuals that much harder.</p>	<p>Tanzania's economic growth is strong at 6.1% and inflation is well managed.</p> <p>Tanzania has a wealth of natural resources:</p> <ul style="list-style-type: none"> <li>• Significant sources of Helium have been discovered which could make Tz one of the world's leading producers.</li> <li>• The Eyasi-Wembere basin (which includes part of the rift valley) is potentially home to oil and gas.</li> </ul> <p>Whilst the economic outlook is good, it is not sufficiently inclusive and unlikely to impact on poverty levels.</p> <p>It is noteworthy that across Tz the number of people engaged in agriculture in 2000 was 76%, this fell to 67% in 2014 but this figure is now increasing as more people return to agriculture as a back up to other livelihoods due to job scarcity.</p> <p>Poor infrastructure (roads, food storage, market access, lack of access to farming technology, price volatility impact of small holder farmers.</p>



# LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2024

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

# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Plans for 2024-25 and beyond

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

#### UK Plans

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

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

#### Tanzanian Plans

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

#### School Infrastructure

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

- Building 3 classrooms and completing two classrooms at Kiongozi Primary School.  
Completing the construction of new toilet blocks at Babati Day Secondary School for boys and girls as the current toilets are not meeting the needs of the users.
- Building a school farm at the Oldendereti Primary School, south of Arusha, to provide fruit and vegetables to the school meal programme and enhance the diet and health of the students and build a school kitchen, food store and small covered dining area. We intend to deliver this project in collaboration with a locally led NGO called Ndoto in Action.

#### School Resources

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

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



# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### *Thriving Communities*

To support communities to flourish by:

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

#### *Research and Development*

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

The research will lead to

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



# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2024

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

C Shiret

A Wootten

CP Hyde

D Higham

T Wills

M Edwin

A Mitchell

E Satongima

G Clark

(Retired 7 February 2024)

(Appointed 2 May 2024)

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

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

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

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

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

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

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

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

## **LIVINGSTONE TANZANIA TRUST**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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



**C Shiret**

Dated: 12/8/24

# LIVINGSTONE TANZANIA TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LIVINGSTONE TANZANIA TRUST

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

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

#### Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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

Dated: 12/8/24



# LIVINGSTONE TANZANIA TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

# LIVINGSTONE TANZANIA TRUST

## BALANCE SHEET

AS AT 31 MARCH 2024

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	12	-	179
Current assets			
Debtors	13	8,745	10,410
Cash at bank and in hand		200,596	188,429
		209,341	198,848
Creditors: amounts falling due within one year	15	(17,821)	(18,844)
Net current assets		191,520	180,004
Total assets less current liabilities		191,520	180,183
Creditors: amounts falling due after more than one year	16	(17,114)	(26,757)
Net assets excluding pension liability		174,406	153,426
Net assets		174,406	153,426
The funds of the charity			
Restricted income funds	18	114,471	101,166
Unrestricted funds - general		5,914	4,730
Unrestricted funds - designated	19	54,021	47,530
		174,406	153,426

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

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

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

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

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



C Shiret



D Higham

Company registration number 06182571 (England and Wales)

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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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 14 St Davids Drive, Leigh on Sea, Essex, SS9 3RF.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice (amended for bulletin 1 & 2) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

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

##### 1.4 Income

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

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



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

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

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

#### 1.6 Tangible fixed assets

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

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

Computers	33% reducing balance
-----------	----------------------

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

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

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 4 Income from other trading activities

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

### 5 Investments

	2024 £	2023 £
Bank interest received	-	160



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 6 Expenditure on charitable activities

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

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Support costs allocated to activities

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

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

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

### 8 Grants payable

	Total 2024 £	Livelihoods programme 2023 £	UK administrati on costs 2023 £	Total 2023 £
Grants to individuals	-	640	212	852
	<u>-</u>	<u>640</u>	<u>212</u>	<u>852</u>

### 9 Trustees

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

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 10 Taxation

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

### 11 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct charitable services	4	4
Employment costs	2024 £	2023 £
Wages and salaries	63,865	64,001
Other pension costs	3,644	6,176
	67,509	70,177

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

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

### 12 Tangible fixed assets

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

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 13 Debtors

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

### 14 Loans and overdrafts

	2024 £	2023 £
Bank loans	26,586	36,416
Payable within one year	9,472	9,659
Payable after one year	17,114	26,757
	<u>26,586</u>	<u>62,772</u>

### 15 Creditors: amounts falling due within one year

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

### 16 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	14	17,114	26,757
		<u>17,114</u>	<u>26,757</u>

### 17 Retirement benefit schemes

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

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



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 18 Restricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Livelihoods	62,179	95,221	(70,635)	(20,174)	66,591
Education	23,352	123,688	(116,314)	2,335	33,061
WASH	5,062	100	(5,320)	3,561	3,403
Helping Hands	10,573	4,175	(3,332)	-	11,416
	<u>101,166</u>	<u>223,184</u>	<u>(195,601)</u>	<u>(14,278)</u>	<u>114,471</u>
 Previous year:	 At 1 April 2022 £	 Incoming resources £	 Resources expended £	 Transfers £	 At 31 March 2023 £
Livelihoods	13,273	78,961	(40,232)	10,177	62,179
Education	3,017	76,661	(69,915)	13,589	23,352
WASH	36,833	10,975	(52,856)	10,110	5,062
Helping Hands	13,476	6,693	(9,464)	(132)	10,573
	<u>66,599</u>	<u>173,290</u>	<u>(172,467)</u>	<u>33,744</u>	<u>101,166</u>

Restricted funds are used for the following purposes:

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

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

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

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

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 19 Unrestricted funds - designated

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Livelihoods	293	-	-	-	293
Education	21,603	10,500	(13,714)	(1,500)	16,889
Wash	4,999	-	(1,046)	(3,596)	357
Tanzania costs	8,645	1,500	(6,229)	4,642	8,558
UK costs	11,990	43,068	(46,404)	19,270	27,924
	<u>47,530</u>	<u>55,068</u>	<u>(67,393)</u>	<u>18,816</u>	<u>54,021</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
Livelihoods	8,230	-	(4,704)	(3,233)	293
Education	38,619	1,500	(13,412)	(5,104)	21,603
Wash	14,081	-	(2,681)	(6,401)	4,999
Tanzania costs	23,159	1,039	(10,228)	(5,325)	8,645
UK costs	32,372	45,167	(70,546)	4,997	11,990
	<u>116,461</u>	<u>47,706</u>	<u>(101,571)</u>	<u>(15,066)</u>	<u>47,530</u>

Designated funds are used for the following purposes:

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

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

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

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

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 20 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Current assets/(liabilities)	23,028	54,021	114,471	191,520
Long term liabilities	(17,114)	-	-	(17,114)
	<u>5,914</u>	<u>54,021</u>	<u>114,471</u>	<u>174,406</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>				
Tangible assets	179	-	-	179
Current assets/(liabilities)	31,308	47,530	101,166	180,004
Long term liabilities	(26,757)	-	-	(26,757)
	<u>4,730</u>	<u>47,530</u>	<u>101,166</u>	<u>153,426</u>