

Charity Registration No. 1119512

Company Registration No. 06182571 (England and Wales)

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

**MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
CONTENTS**

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

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

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

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

A message from our Chairman.

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

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

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

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

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

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

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

Clive Shiret, Chairman. June 2025

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

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

Directors' Report

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

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

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

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

Objectives and operating model

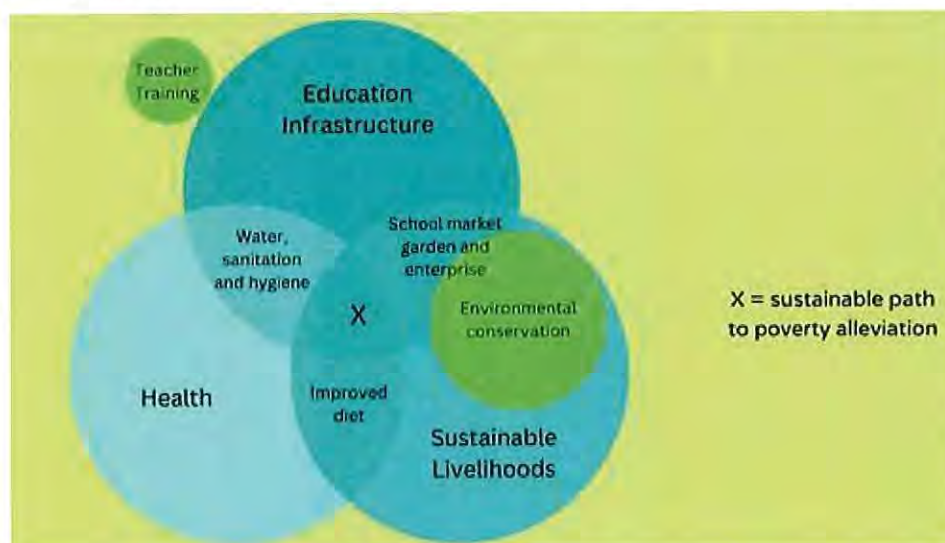
Our objectives are: -

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

Charitable Strategy

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

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



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

Strategy for achieving our objectives

1. Through consultation, collaboration and active participation with locally led NGOs, local communities, their leaders, and other stakeholders we can all understand the complexities of the challenges being faced and together address them. Whilst our focus is on ensuring children receive the education that they need to break the cycle of poverty, our work encompasses the whole community.
2. Our fundraising and communication strategy aims to diversify our income sources whilst retaining the interest and engagement of our existing donor base.

Our values

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

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

Achievements and performance

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

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

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

1. Name change

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

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

2. Changing delivery partners

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

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

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

- Impact Lead Tanzania (ILT) in Babati. We have provided personal development of their Director through training courses and internal training and mentoring and some kick start funding. This is a new NGO in Babati which shows great potential and we have worked with its Director in the past. He has excellent social capital within Babati and experience of WASH, enterprise training, construction projects, teacher training and volunteer management.
- Ndoto in Action in Arusha, through the UK charity Made with Hope. We have supported a single project that focuses on developing a fully self-sustaining school market garden for a primary school. The aim is to supplement the school's existing school meals programme with fresh fruit and vegetables. The farm will be completed in 2025 and will have surplus produce which will provide an income to cover all the farm's running costs and contribute to the school's running costs. The Farm has already been visited by Babati Ward and Education Officers and Head Teachers from Babati who are inspired to further develop their activities in this area.

3. Evolving the delivery process

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

4. Delivering impactful programmes

Over the course of the year we have:-

- Completed, in partnership with the community, the construction and fitout of five new classrooms at the Kiongozi Primary School, providing new learning space for five year groups and reducing overcrowded classrooms. These classrooms have been visited by the Regional Commissioner and are of such quality that they are now the standard by which future classrooms will be measured.
- Completed the construction of brand new boys toilets at Babati Day Secondary School so that the boys no longer have to fear using the toilets, and, no longer fear eating and drinking during the day. This was the 2nd phase of the development programme at the school where we completed the girls toilets the year before. Both of these toilet blocks have also been set as the standard against which future toilet projects will be measured.
- Continued to provide training for Ward Education Officers, Head and Deputy Head Teachers on Leadership and Teacher Training so that in 2025-6 they can start training teachers in their own schools.
- Provided two primary school with a photocopier to aid them in their quest to improve internal school testing

**MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

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

5. Researched new communities

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

6. Managed UK resources

In the UK

Over the course of the year:

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

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

Monitoring, Evaluation and Learning (MEL)

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

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

IMPACT

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

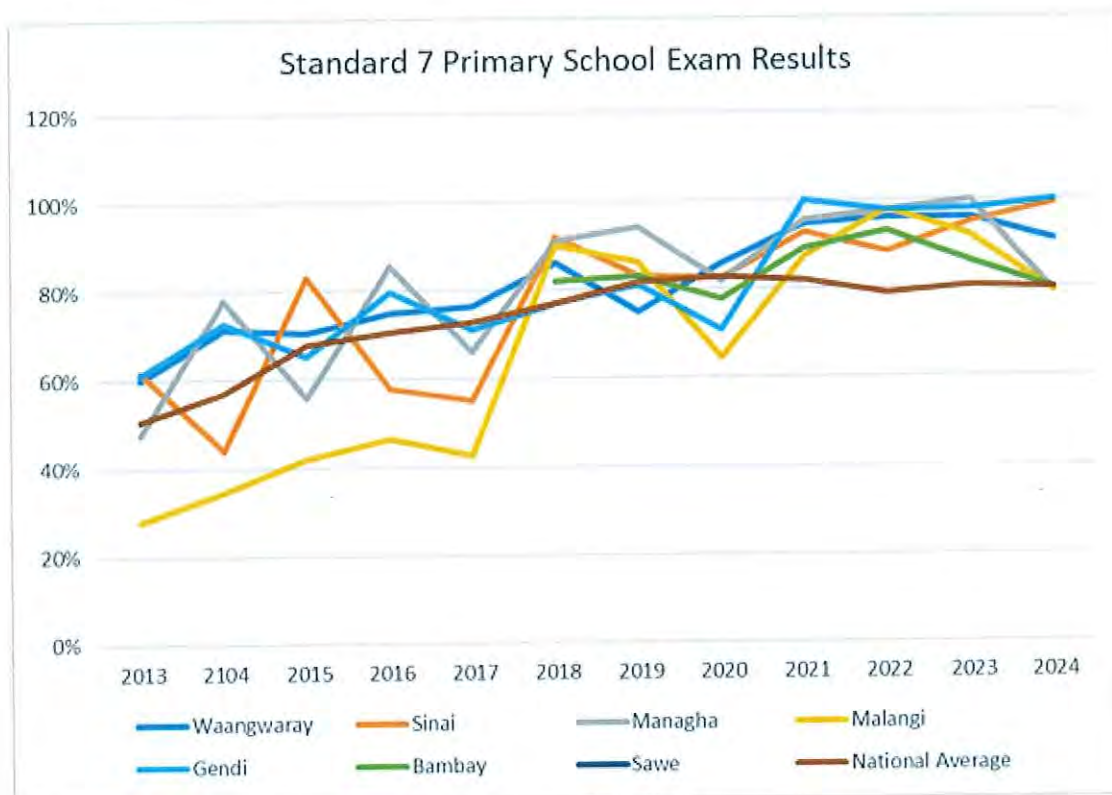
- Improved academic performance. This is the direct result of investments in school infrastructure and resource which motivates both teachers and students alike.
- Improved household income and resilience which allows households to better meet their basic needs.
 - Graduates from our Street Business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

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

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

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

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



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

MIKUYU TANZANIA

(FORMERLY LIVINGSTONE TANZANIA TRUST)

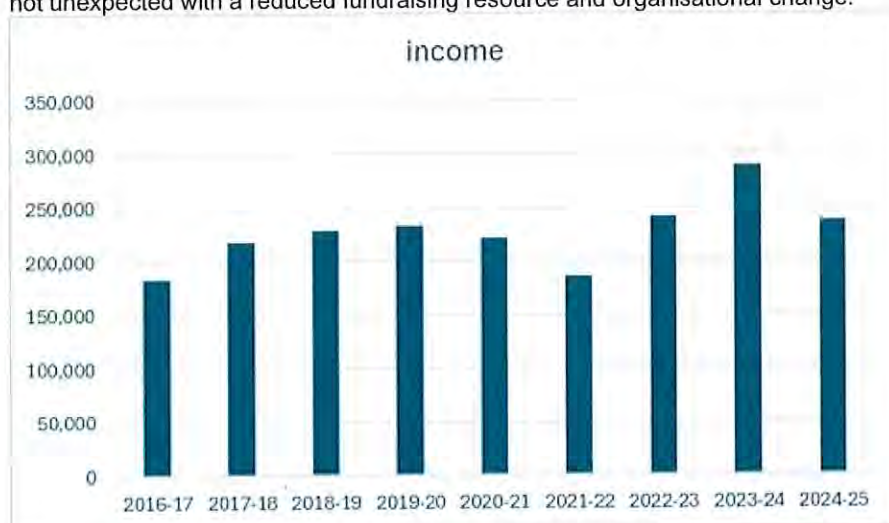
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Fundraising

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



Fundraising remains difficult.

- Trusts and Foundations. Mikuyu Tanzania has built a trusted and respected relationship with some wonderful Trusts and Foundations, and we are extremely grateful to them for their ongoing financial support. Over the year MT received £168,041 from Trusts and Foundation (2023-24 £192,955) Whilst this is a drop from last year it is still our 2nd highest ever and as a year of transformation we are not concerned.
- Corporate donations. were £1,200. (2023-24 £2,250) We are grateful to Zebra Accounting for their ongoing support. We have not allocated resources to developing this sector
- Volunteering Schools. School support for Mikuyu Tanzania has stopped. Changes of school leadership, priorities and perceived risks has made it challenging to work in this area.
- Individual Giving. Mikuyu Tanzania received £68,095 (2023-24 £90,799) from individual giving including online challenge events and Gift Aid. We have seen a drop in large one-off donations as the UK economic position becomes more challenging.
- Other Income. Other sources of income totalled £2,249 (2023-24 £1,234). This is made up of income from a variety of sources like PayPal, Amazon Smile, Christmas cards and bank interest.

Expenditure

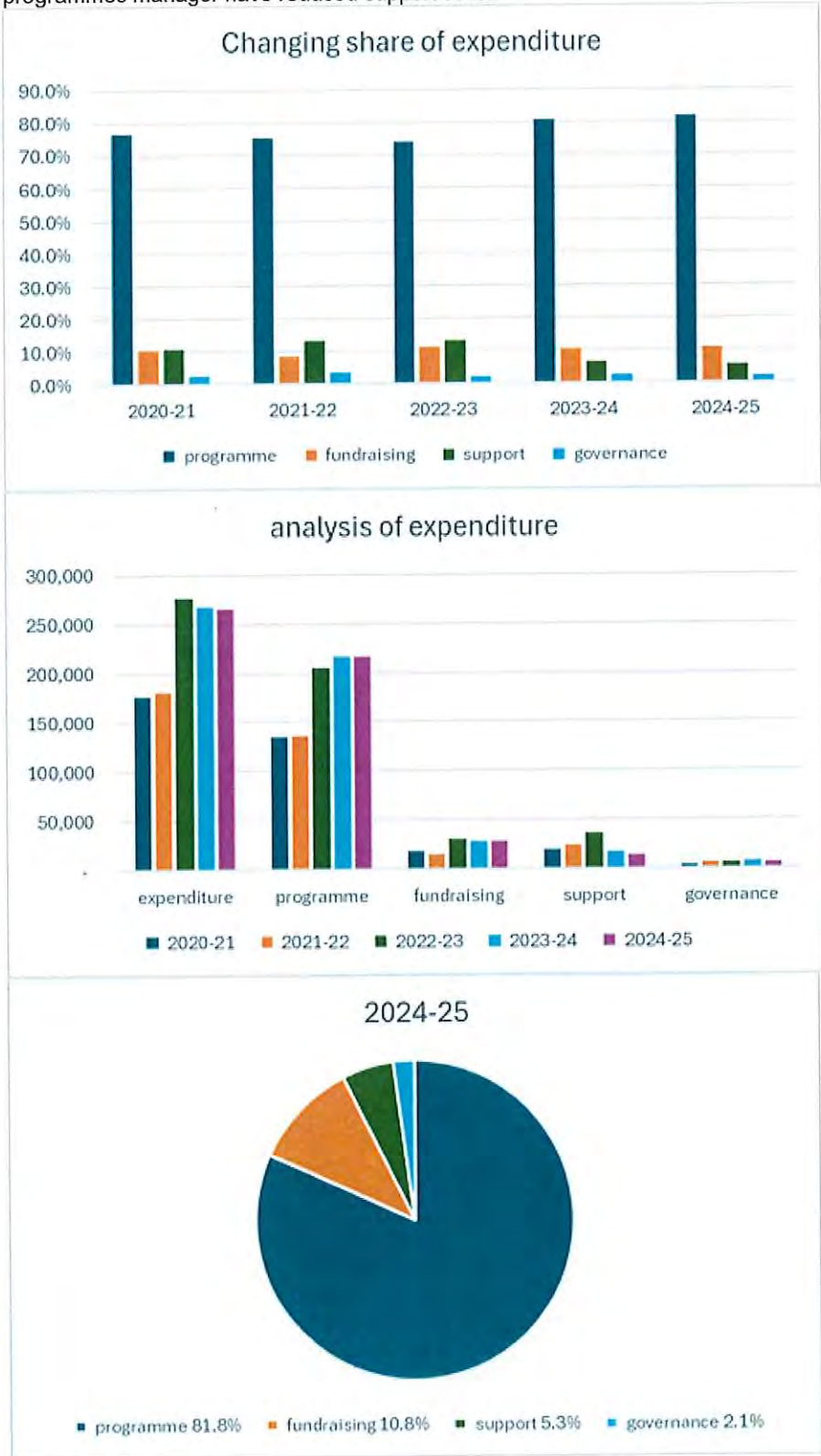
Programmes were delivered in collaboration with MCDO, a locally-led NGO based in Babati, with AYOI in Mwanza and with Ndoto in Action in Mwanza

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

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

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

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



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

Carrying Funds over and our Reserves Policy

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

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

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

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

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

Accordingly, the Trustees aim to hold in reserve: -

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

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

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

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

Risk Management

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

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

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

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

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

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

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

Plans for 2025-26 and beyond

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

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

Operational Plans

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

Our Education Programme is set to:

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

Our Health Programme is set to:

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

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

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

Our Sustainable Livelihoods Programme is set to: -

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

Organisational Plans

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

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

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

Structure, governance and management

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

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

C Shiret
A Wootten
CP Hyde
D Higham
T Wills
M Edwin
A Mitchell
G Clark

(Resigned 3 January 2025)

(Appointed 2 May 2024)

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

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

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

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

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

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

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

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

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

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



C Shiret

Dated:

28th August 2025

**MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MIKUYU TANZANIA**

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

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

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

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



Dated: 29/8/25

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

**MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
BALANCE SHEET**

AS AT 31 MARCH 2025

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

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

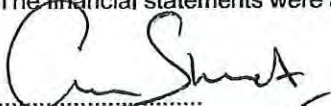
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on

28th August 2025



C Shiret



D Higham

Company registration number 06182571 (England and Wales)

**MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

Charity information

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

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

**MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

**MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Income from other trading activities

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

**MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

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

**MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

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

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

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

7 Grants payable

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

8 Trustees

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

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

9 Taxation

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

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct charitable services	2	4

Employment costs

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

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

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

11 Tangible fixed assets

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

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Other debtors		6,032	8,745
		<u> </u>	<u> </u>
13 Loans and overdrafts		2025	2024
		£	£
Bank loans		16,499	26,586
		<u> </u>	<u> </u>
Payable within one year		10,088	9,472
Payable after one year		6,411	17,114
		<u> </u>	<u> </u>
14 Creditors: amounts falling due within one year		2025	2024
	Notes	£	£
Bank loans	13	10,088	9,472
Accruals and deferred income		5,750	8,349
		<u> </u>	<u> </u>
		15,838	17,821
		<u> </u>	<u> </u>
15 Creditors: amounts falling due after more than one year		2025	2024
	Notes	£	£
Bank loans	13	6,411	17,114
		<u> </u>	<u> </u>
16 Retirement benefit schemes		2025	2024
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		4,600	3,644
		<u> </u>	<u> </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.

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Livelihoods	66,591	27,634	(59,632)	(6,036)	28,557
Education	33,061	116,618	(92,171)	3,816	61,324
WASH	3,403	29,928	(28,232)	(1,575)	3,524
Helping Hands	11,416	3,673	(3,929)	76	11,236
	<u>114,471</u>	<u>177,853</u>	<u>(183,964)</u>	<u>(3,719)</u>	<u>104,641</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Livelihoods	62,179	95,221	(70,635)	(20,174)	66,591
Education	23,352	123,688	(116,314)	2,335	33,061
WASH	5,062	100	(5,320)	3,561	3,403
Helping Hands	10,573	4,175	(3,332)	-	11,416
	<u>101,166</u>	<u>223,184</u>	<u>(195,601)</u>	<u>(14,278)</u>	<u>114,471</u>

Restricted funds are used for the following purposes:

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

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

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

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

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds - designated

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Livelihoods	293	2,037	(54)	973	3,249
Education	16,889	404	(1,589)	(9,537)	6,167
Wash	357	-	-	359	716
Tanzania costs	8,558	-	(20,118)	15,186	3,626
UK costs	27,924	37,566	(50,319)	9,303	24,474
	<u>54,021</u>	<u>40,007</u>	<u>(72,080)</u>	<u>16,284</u>	<u>38,232</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Livelihoods	293	-	-	-	293
Education	21,603	10,500	(13,714)	(1,500)	16,889
Wash	4,999	-	(1,046)	(3,596)	357
Tanzania costs	8,645	1,500	(6,229)	4,642	8,558
UK costs	11,990	43,068	(46,404)	19,270	27,924
	<u>47,530</u>	<u>55,068</u>	<u>(67,393)</u>	<u>18,816</u>	<u>54,021</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

MIKUYU TANZANIA
(FORMERLY LIVINGSTONE TANZANIA TRUST)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Current assets/(liabilities)	12,556	38,232	104,641	155,429
Long term liabilities	(6,411)	-	-	(6,411)
	<u>6,145</u>	<u>38,232</u>	<u>104,641</u>	<u>149,018</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Current assets/(liabilities)	23,028	54,021	114,471	191,520
Long term liabilities	(17,114)	-	-	(17,114)
	<u>5,914</u>	<u>54,021</u>	<u>114,471</u>	<u>174,406</u>