

TANZANIA DEVELOPMENT TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

CG Asht . Examined
CHWE GEOFFREY ASHTEW FCA 23/09/24

TANZANIA DEVELOPMENT TRUST

Reference and Administrative Information as at 30 June 2024

| | |
|-----------------------------|---|
| Charity name | Tanzania Development Trust |
| Charity registration number | 270462 |
| Company registration number | N/A |
| Registered address | 44 Mildenhall Road London E5 0RU |
| Trustees | Janet Chapman (Chair) Sheila Farrell Paul James Harrison Aikande Clement Kwayu Jeremy Lefroy Jonathan Pace David Gibbons |
| Independent examiner | Clive Geoffrey Ashton 14, Westerdale Drive Keele Newcastle- Under-Lyme Staffs ST5 5FH |
| Bankers | CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA |
| Website | https://tanzdevtrust.org |
| Linked In | https://www.linkedin.com/company/tanzania-development-trust/ |
| Facebook | https://www.facebook.com/tanzdevtrust/ |
| X | https://twitter.com/tanzdevtrust |
| Instagram | https://instagram.com/tanzaniadevelopmenttrust/ |
| You Tube | https://www.youtube.com/results?search_query =TanzDevTrust |
| TikTok | https://www.tiktok.com/search?q =Tanzania%20Development%20Trust&t=1722959266742 |

CGA, Examined
CLIVE GEOFFREY ASHTON F.C.A.
23/09/24

Report of the Trustees for the year ended 30 June 2024

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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.

Objectives of the charity

The objectives of the Trust are to relieve poverty and sickness among the people of Tanzania through the development of education, health and other social services, the improvement of water supplies and other communal facilities and the promotion of self- help activities.

Governance

Tanzania Development Trust (TDT) was set up as a Charitable Trust by the Britain Tanzania Society (BTS) in November 1975 at the request of friends of President Julius Nyerere, Tanzania's first post-Independence President. BTS was created to promote friendship and co-operation between the peoples of Britain and Tanzania.

TDT is controlled by its governing document, a Declaration of Trust dated 3 November 1975 as amended on 16 September 2015 and 04 November 2020.

It now operates semi- independently from BTS. Its main links to BTS today are:

- The chairperson of BTS is automatically an ex-officio Trustee of TDT
- A minimum of 50% of TDT's Trustees must be members of the BTS Executive Committee
- TDT's administrative costs (which are very small) are met by the Britain Tanzania Society. These include items like website maintenance and stationery, but exclude major items like staff, offices, travel, and fund-raising expenses
- Individual members of BTS can use TDT as a conduit to channel money into projects they particularly want to support that are not sponsored by TDT from its general funds.

The Trustees are appointed based on their skills, experience and business acumen and are all considered to be reputable individuals with a good track record. They seek to meet at least annually to review the organisation's performance, approve its Annual Report and Accounts, and make decisions on its future direction.

There shall be a minimum of three and a maximum of nine Trustees at any time, each appointed by the other Trustees for renewable three-year terms. All of the Trustees have past experience of working in Tanzania.

Responsibility for decisions on the raising and spending of money rests with the Trustees but has been delegated to a Development Aid Committee made up of Trustees and Volunteers who are members of the Britain Tanzania Society. The Committee meets monthly, usually online.

Any member of the Britain Tanzania Society is eligible to become a member of the TDT Development Aid Committee.

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attend meetings of the Development Aid Committee on an ex-officio basis but are not entitled to vote on funding or spending decisions.

The Chair of the Development Aid Committee, who is also the Chair of the Trustees, may from time to time invite other individuals to attend and speak at meetings of the Committee.

Operations

Tanzania Development Trust is run entirely by volunteers. It has no paid staff, no premises and no overhead costs. All of the money it raises goes directly to development projects in Tanzania.

TDT works in the poorest parts of Tanzania, predominantly in rural communities too small to be of interest to larger NGOs, and funds projects only in the poorest Administrative Regions of Tanzania. At 30 June 2024 these were Kagera, Kigoma, Simiyu, Mara, Dodoma Rural, Shinyanga, Tabora, Singida, Lindi and Mtwara.

Its main function is to fund small development projects in these areas, with the emphasis on clean water, girls' education, sustainable agriculture and environmental conservation, and small income-generating projects.

The projects are put forward by grass-roots organisations in Tanzania using TDT's online grant application process. This is open to all eligible organisations operating in the designated Regions that can put forward suitable projects. Organisations applying for grants include Tanzanian NGOs and CBOs (community-based organisations), schools, village councils, women's organisations etc. The only proviso is that the project must be of community benefit rather than benefiting individuals or single families.

The projects are usually carried out by the beneficiaries themselves, or contractors employed by the beneficiaries, but they are evaluated by TDT volunteers prior to the award of funding, monitored during and after construction, and – for the larger projects – subject to a social impact assessment after completion.

Advice and other forms of support may be given (without liability) if this is within the competence of individual TDT Volunteers. TDT seeks to use the projects it funds as a basis for increasing the capacity of local communities to help themselves in future. It is also assisting some local organisations then they apply for funding directly to other charities or international organisations.

Volunteers

Tanzania Development Trust benefits from the services of four types of volunteers, none of whom receive any payment for their services:

- Project Officers based in the UK. These are usually people with past experience of working in Tanzania, some of whom travel to Tanzania at their own expense to supervise TDT projects. The Development Aid Committee is made up largely of Project Officers.
- Local representatives based in Tanzania. These are usually people already involved in community development work, either with Tanzanian NGOs/CBOs, schools, medical services, women's organisations or village-based groups. They are TDT's "eyes on the ground" and work closely with Project Officers in evaluating and supervising projects.
- Senior administrators who supervise TDT's Accounts and fund-raising activities;

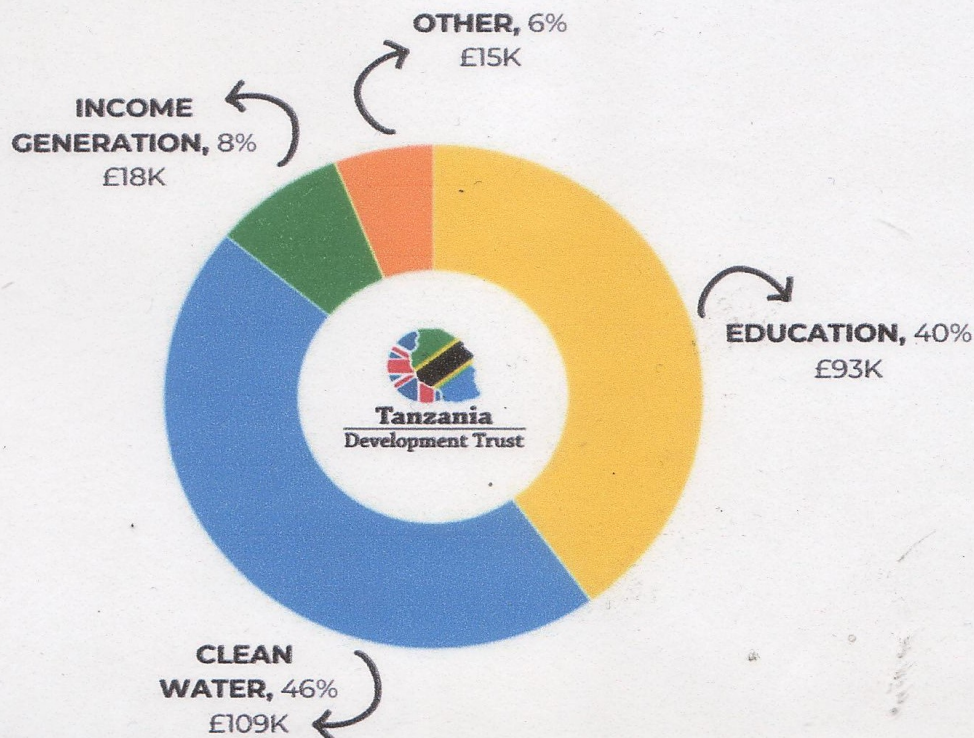
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CLIVE GEOFFREY ASHTON FCA

23/09/24

- Other volunteers. These are often younger people who help with fund-raising, social media campaigns, research, and other administrative tasks. Because TDT members communicate with each other mainly online, they can be based anywhere in the world.

Review of activities

In 2023-2024 TDT funded 44 projects costing around £235,000 and benefitting over 110,000 people, in our priority areas of clean water, girls' education, and small income generating projects. Another 9 projects worth £25,000 were funded via TDT by BTS Members.



Clean water. This year TDT funded 34 low-cost boreholes, as well as two commercial deeper ones; 23 spring improvement sites; four school rainwater harvesting installations and two irrigation projects.

This means over 77,000 people no longer have to carry water long distances from dirty ponds and streams shared with animals.

Education. TDT also supported five schools through the provision of hostels and classrooms, two safe houses for girls refusing Female Genital Mutilation, and vocational training for deaf students

One of its flagship projects, Tumaini Open School for girls excluded from education because of pregnancy, has got off to a flying start since moving to new custom-built premises in July 2023. In addition to achieving good exam results, the girls are participating in programmes to boost their self-esteem and leadership capacity, as well as IT and business skills

Income generation. This year TDT has funded 11 small income generating projects benefitting over 900 people. These include small-scale farming projects, tailoring, soap and charcoal production, and the manufacture of environmentally friendly cooking stoves.

Other. As part of its integrated development programme for Mdughuyu village, TDT has also funded a dispensary so people no longer need to walk more than 40km to access health services.

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Expenditure on TDT projects in 2023-24 (£) ^a

| | |
|--|----------------|
| Clean water | 108,769 |
| Kigoma, boreholes and rope pumps | 44,181 ✓ |
| Mdughuyu, water project drilling | 14,700 |
| MERCY Association, seven water points in Bukoba | 9,464 |
| Matumbulu Deaf School, water borehole | 7,653 |
| Igombe village, water points | 4,600 |
| Makutupora Secondary School, rainwater harvesting | 3,772 |
| Sunzu and Mdyanda, water points | 3,507 |
| Kaibanja, three water points | 3,033 |
| Muhalala Secondary School, rainwater harvesting | 2,811 |
| MUDEVO, two water points in Kyamugasha & Omukigango villages | 2,625 |
| Kitahana Secondary School, rainwater tank | 2,452 |
| Be The Change, renovation of three water points in Bweyenza village | 2,194 |
| Chikuyu Secondary School, SIM tank construction | 2,129 |
| Hakika, solar pump for borehole | 1,544 |
| Matumbulu Deaf School, irrigation scheme | 1,500 |
| KYEDEO, water point rehabilitation in Kaina village | 1,253 |
| Izigo, water source construction works | 768 |
| Mwankalaja, borehole & tank installation | 583 |
| Education | 93,332 |
| Hope for Girls and Women | 54,222 ✓ |
| Tumaini Open School Phase 2 | 21,088 ✓ |
| Bwanjai Secondary School, girl's hostel | 2,772 |
| Tables and chairs for training classroom at MVG Zeze Village | 2,564 |
| Mdughuyu Primary School, toilets | 2,563 |
| Kigwe Primary School for the Deaf, classrooms | 2,126 |
| Nanyumbu Secondary School, beds & mattresses | 2,047 |
| Crowdsourced mapping to prevent female genital mutilation (FGM) | 1,846 |
| Ikondo Secondary School, classroom completion | 1,817 |
| Tumaini Open School, operating costs | 1,069 |
| Tumaini Open School, garden | 500 |
| Ikondo, school fence | 338 |
| Matumbulu Deaf School, vocational training equipment | 278 |
| Ikondo Secondary School - hostel extension & income generation project | 101 |

CGA Examined 29/04/24
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| | |
|---|---------------|
| Income generation | 18,258 |
| KAPECEDEFO, integrated fish farming with duck rearing in Mukididiri village | 4,677 |
| TOMA, charcoal production | 3,927 |
| Tuungane Women's Group, pig farming | 1,958 |
| Tanzania Youth & Children, soap making in Ngokolo village | 1,826 |
| Boresha Kipato (Quality through Income), sewing machines in Wilunze village | 1,467 |
| KAWESO (Kagera Women Environmental Society), cooking stoves | 1,152 |
| Tailoring for Women and Girls, Nyakashenyi village | 1,063 |
| Single Mothers' fish farm, Tujitegemee, Murufiti village | 1,032 |
| Tools for Self Reliance, Cymru | 579 |
| Akina Mama Amka (AMA) vegetable farming in Muleba | 393 |
| Youth With Carpentry, Mjini Kati village | 183 |
| Other | 15,100 |
| Mdughuyu Dispensary | 15,100 |

Note: (a) Excludes projects funded privately by BTS members

Support received from other organisations

We would like to thank the many individual donors who have made this happen, and acknowledge the financial support and encouragement provided during the year by the following organisations:

- EUCanAid
- The Just Trust
- Wilmslow Wells for Africa
- The Big Give
- Charles Hayward Foundation
- The Souter Charitable Trust
- H&J
- Rhododendron Trust
- One World Oxted
- Guernsey Overseas Aid Commission
- G W Harrington Ltd
- University of Nottingham
- The Stevens Foundation
- The Joseph Bailey Obering Foundation

Key policies

Safeguarding. The trust maintains the highest standards of due diligence when it comes to the safeguarding of children and vulnerable adults and has a detailed safeguarding policy in place. In addition, it seeks to ensure that its partners in Tanzania follow similar policies and procedures.

Privacy. TDT's privacy policy is consistent with the General Data Protection Regulation (GDPR). Personal data relating to donors is stored securely, with limited access on a "need to know" basis. Donors and other parties who receive regular information from TDT have an "opt-out" option, and there is a right of objection to the way in which personal data is processed and used.

Accounting. TDT follows the accounting guidelines set out by the Charity Commission for a charity of its size. Its accounts are based on a cash flow rather than an accruals basis, and because its turnover is less than £1.0m, they are independently examined rather than audited.

Examined *CC Ash* 23/09/24

Expenditures are directly related to income. TDT does not spend any money it does not already have. Because it has no staff, premises or overheads, and funds an adjustable series of small short-term projects it holds a relatively low level of reserves.

Fund-raising. TDT does not use professional fund-raisers. Its volunteers raise money from individuals, including but not limited to BTS members, and small Trusts with whom it engages by providing regular feedback about its work.

Local representation. The work of TDT's local representatives in Tanzania is governed by a series of rules intended to avoid conflicts of interest with their other jobs. They are expected to make it clear to local communities that TDT will only support projects that benefit the whole community irrespective of faith, race or gender; the only exception to this is for projects targeted specifically on improving the lot of women. Local representatives are not paid for their work but are allowed to claim travelling expenses to/from projects. There are specific rules about bribery, which is not permitted.

Principal risks

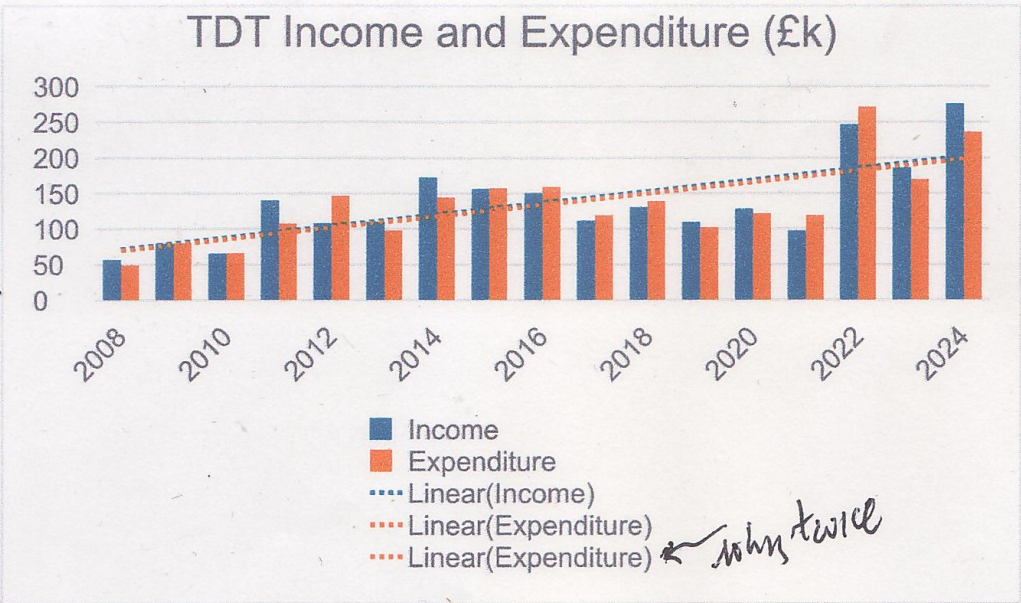
The main risks facing the charity are Tanzanian inflation and foreign exchange rate variations, both of which can substantially increase the costs of a project between submission of the original grant application and completion of construction work. TDT recognises this, and from time-to-time makes "top-up" grants to offset the increase in costs.

When this occurs, it results in TDT funding fewer projects. However, the pipeline of small projects that can be turned on or off at short notice means that it does not pose an existential risk to TDT itself.

Another significant risk is the ability of local beneficiaries in Tanzania to implement their projects to a satisfactory standard, on time and in budget. TDT mitigates this risk by using Project Officers to evaluate all of its projects before the release of any money, and by using local representatives to monitor their progress and notify the Project Officers of any apparent problems as soon as they occur.

Financial review

TDT's income and expenditure have been gradually increasing over time, although like many small charities, they fluctuate from year-to-year as a result of legacies and other large, one-off donations.



TDT's income and expenditure accounts and balance sheet for 2023-24 have been independently examined by Clive Geoffrey Ashton, Fellow of the Institute of Chartered Accountants in England and Wales, and have been found to provide a true and fair representation of Tanzania Development Trust's financial position.

They have also been approved by Tanzania Development Trust's Trustees, who certify to the best of their knowledge that there is no relevant information of which the independent examiner is unaware.

Examined *CG Ashton* 23/09/24

Income & expenditure (£)

| 2022-23 | Item | 2023-24 |
|----------------|-------------------------------------|----------------|
| | Income | |
| 81,582 | Donations | 193,531 |
| 102,159 | Grants | 80,077 |
| 42,438 | BTS Members' projects | 18,437 |
| 1,714 | Retail ^a | 1,409 |
| 80 | Other | 105 |
| 227,974 | Total income | 293,559 |
| | Expenditure | |
| 82,505 | Clean water | 108,769 |
| 70,018 | Education | 93,332 |
| 14,392 | Income generation | 18,258 |
| 2,564 | Sustainable agriculture | - |
| 145 | Other TDT projects | 15,100 |
| 169,624 | Sub-total: TDT core projects | 235,458 |
| 44,512 | BTS Members' projects | 25,122 |
| 5,515 | Other expenditures | 1,784 |
| 219,652 | Total expenditure | 262,365 |
| 8,322 | Net income | 31,194 |

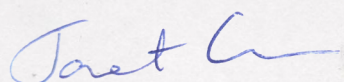
Note: (a) sales of Christmas cards and small charity-related gifts

Balance sheet at 30 June 2024 (£)

| 2022-23 | Item | 2023-24 |
|---------------|----------------------------|---------------|
| | Assets | |
| | Cash at bank | |
| 18,676 | Tanzania Development Trust | 56,556 |
| 10,008 | BTS Members | 3,323 |
| 28,684 | Total assets | 59,878 |
| - | Liabilities | - |
| 28,684 | Net assets | 59,878 |

Agreed

Approved by the Trustees on 09/11/2024 and signed on their behalf by:



Janet Chapman

Chair of Trustee Board

Examined C. Ashton 23/09/24
CLIVE GEOFFREY ASHTON FCA



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Independent examiner's report on the accounts

**Report to the trustees/
members of**

Charity Name

Tanzania Development Trust

**On accounts for the
year ended**

30th June 2024

**Charity
no (if any)**

270462

Set out on pages

1-9

(remember to include the page numbers of additional sheets)

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

CA Asher

Date:

23/09/2024

Name:

CLIVE GEOFFREY ASHTON

Relevant professional
qualification(s) or body
(if any):

FELLOW OF INSTITUTE OF CHARTERED ACCOUNTANTS
IN ENGLAND AND WALES (MEMBER 5371442)

Address:

14 WESTERDALE DRIVE, KEELE, ST 5 5FH

Only complete if the examiner needs to highlight material matters of concern
(see CC32, Independent examination of charity accounts: directions and
guidance for examiners).