

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 2023**

# LIVINGSTONE TANZANIA TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 18
Independent examiner's report	19
Statement of financial activities	20 - 21
Balance sheet	22
Notes to the financial statements	23 - 34

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# LIVINGSTONE TANZANIA TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Directors**

C Shiret  
Ms AL Wootten  
CP Hyde  
D Higham (Appointed 10 June 2022)  
T Wills  
M Edwin (Appointed 23 January 2023)  
A Mitchell (Appointed 22 July 2022)  
E Satongima (Appointed 23 January 2023)

**Trustees**

Ms N D'souza (nee Wijayasingha) (Resigned 1 June 2022)  
Ms Z Maksud (Resigned 29 August 2023)

**Secretary**

C Shiret

**Charity number**

1119512

**Company number**

06182571

**Registered office**

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Leigh on Sea  
Essex  
SS9 3RF

**Independent examiner**

Rickard Luckin Limited  
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Essex  
SS1 1AB

**Website**

[www.livingstonetanzaniatrust.com](http://www.livingstonetanzaniatrust.com)

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# LIVINGSTONE TANZANIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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### A message from our Chairman

In 2022 we started to enact our strategy to improve the diversity of voices around our table. As some of our trustees finished their tenure, we invited 3 more people living in Tanzania to join the board along with a new treasurer who has working experience of East Africa. Our intention is to ensure we have more voices with lived experience around the table. We extended the strategy into the operations team when, in early January 2023, we recruited a new programmes manager in Tanzania.

We are also progressing on our strategy to shift the power towards financial autonomy to our delivery partner by reviewing our financial strategy and shifting from full support to programme support. This shift makes it easier for our delivery partner to work with other donor partners. Our strategy includes providing them with support to gain the skills needed on that journey.

I visited Babati in February 2023 and spent valuable time with both the new programmes manager and the MCDO board discussing our strengths, weaknesses, opportunities and threats. It was wonderful to be in the same space together. I also met with Babati leadership, and we explored how we might strengthen our collaboration.

I feel the message is clear, we have new staff members and new trustees, and we are invigorated to move forwards, embrace changes, and continue to be led by the needs on the ground. The programmes we are running reflect that and are still so relevant to the pace of change in Tanzania. The results in terms of life outcomes have been outstanding and focused, bringing real benefits to the communities, with household incomes. The results in terms of kids passing exams have been equally impressive which gives us further food for thought around how best to look at the Secondary School situation.

So, in summary, we have had a year of adjustment and maintain our commitment to work hard to deliver the programmes wanted and needed by and with the community and I know, with the continued support of our philanthropic friends, we will continue. Onwards and upwards.

### Directors' Report

The Directors present their report and accounts for the year ended 31 March 2023.

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).

# LIVINGSTONE TANZANIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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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 communities we work with.
4. To raise funds in the UK and beyond in an ethical manner to fund the cost of developing, implementing and monitoring programmes in Tanzania, and associated UK programme costs and core costs.
5. To develop the competencies of our primary delivery partner and support them on their road to full autonomy.

### Strategy for achieving our objectives

1. Through consultation, collaboration and active participation with local communities, their leaders, and other stakeholders LTT will seek to understand and address the challenges faced by community members when trying to ensure their children receive the education they need to break the cycle of poverty.
6. Our programmes will focus on the areas of School Infrastructure, School Resources, Student Health and Well-being, and Thriving Communities.
7. Our fundraising and communication strategy aims to diversify our income sources whilst retaining the interest and engagement of our existing donor base.
8. In 2022-23 LTT works entirely in Babati Town, in the Manyara Region of northern Tanzania through partnerships with Maisha Capacity Development Opportunity (MCDO). We have in the past and we will continue to work in collaboration with other NGOs where MCDO's skill set is not strong enough to deliver a programme. We are committed to ensure that in those situations MCDO are involved and can learn and build their competencies.

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

# LIVINGSTONE TANZANIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Achievements and performance

#### Overview

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 that education they receive, their development can be curtailed resulting in fewer opportunities, which stunts the likelihood of them reaching their full potential and the cycle of poverty that needs to be broken remains intact.

The Livingstone Tanzania Trust, through our donors and community partners, invests in education, and enables young people to access it. The improving exam results, together with formal requests for support from additional communities and the Babati Town and District leaders demonstrate the success we are having and are extremely proud of. 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 of 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 few parents have the means to fund these vital opportunities. Many are subsistence farmers on a meagre income with poor income security and little resilience and the benefits that brings. In achieving success, we therefore must focus our resources both on education/school development as well as adult learning.

Over the course of the year:

- We have made a concerted effort to improve the diversity of voices and perspectives around our table.
- Three Trustees stepped down from the board and 4 new ones joining the team. Of the 9 trustees 3 are Tanzanians and 4 are based in East Africa, 5 are women.
- The operations team has evolved. We were sad to see our Programmes Manager and Trust and Foundation Fundraiser leave after 6 & 8 years of service, and we are hugely indebted to them for their amazing work in getting LTT to where it is today. We recruited in Tanzania for a new programmes manager. This was a conscious effort to reduce international travel and bring local talent into the team. We also recruited a new Trusts and Foundations fundraiser who is based on northern Scotland who brings fresh perspectives to our fundraising activities.
- 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.
- The Trustees agreed to review the name of the charity with concerns that Livingstone, whilst a strong advocate against the slave trade, is also closely associated with the colonial history of exploitation. It was agreed that LTT's style of grassroots participatory development is at odds with this top-down development associated with colonialism and agreed that a name change was appropriate. Consultation with focus groups within our donor base resulted in a new name and the process of changing the name is now ongoing and is expected to be concluded in the next financial year.

# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### *School Infrastructure*

All public institutions have a duty of care to provide a safe and accessible environment. Primary schools in Babati Town are no different and in addition they are expected to provide sufficient hygienic toilets that meet the needs of the users with access to safe drinking water. Yet most of them are unable to meet this basic need. A poor teaching and learning environment can negatively impact on levels of teacher and student motivation, attendance, and academic performance.

Over the last 12 months LTT has: -

- Built four classrooms at the Sawe Primary School, supporting the school to progress towards full capacity which we hope to achieve in 2024. 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 and were engaged in the building process up to head height.
- Started the consultation process with the Sawe Primary School's Development Committee regarding the construction of further 3 classrooms at the school to complete the classroom requirements at the school.
- Built/renovated 37 toilets cubicles including 3 adapted to ensure girls can manage their periods with dignity and security. These cubicles have access to water, sinks and an incinerator. The work has been completed across 3 schools as part of our Tubaki Shuleni Salama programme. This programme sees representatives from within the schools and communities come together to advocate for and implement improvements in toilet and handwashing facilities and hygiene education in their schools.
- Built a further 2 fuel-efficient stoves at Kiongozi and Harambee Primary Schools within Babati. LTT is committed to improving the fuel efficiency of all the schools across Babati and thereby reducing the rate of deforestation caused by the provision of school meals. To date we have reached 22 schools.

#### *School Resources*

The depth, quality, and quantity of the resources within a school and the way in which they are managed will further determine the success of a school in terms of creating a positive and stimulating teaching and learning environment. This can be from the basics of ensuring that there are sufficient desks, tables, chairs, books, and bookshelves, to IT provision, teacher competencies and school leadership. LTT are committed to ensuring that the schools we partner with have the teaching and learning resources they need to achieve success.

In the last 12 months LTT has: -

- Provided 8 teachers' tables and chairs, 4 more cupboards and 60 more student tables and benches at the Sawe Primary School.
- Provided 1,194 books for students in standard 4,6,7 across Sawe and Bambay Primary Schools
- Supplied 90 books on puberty and menstruation to students across 3 schools as part of our Tubaki Shuleni Salama Programme
- Installed 60 bunk beds. 20 went to Mutuka Secondary School so they now have the full 40 required and a further 40 went to the Sigino Secondary School. We have also been working with both schools on their safeguarding procedures to ensure that the safety of the girls is a primary concern.
- Our discussions with the Babati Town Education Department and Pixl International on a Head Teacher Training Programme aimed at strengthening school leadership systems and teacher training has evolved into a pilot programme across 5 schools.

# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### *Student Health and Wellbeing*

The physical and mental health of the students is paramount. When students are undernourished, sick, anxious, or unhappy they are not going to be in the best place to absorb and retain new information and will lack the motivation to attend school. This area of our work requires us to work even more closely with the community so that they too are engaged in addressing the issues that young people face.

The school meals programme, where the community work together to ensure that students who attend all day schools are provided with a lunchtime meal not only helps to energise the students, but also helps with cranial development and encourages all-day attendance. Across schools where we have installed fuel efficient stoves 778,245 meals were served over the last year, entirely funded and resourced by the community.

A lack of student toilets, handwashing facilities, combined with a lack of essential knowledge and awareness can lead to the spread of disease and contributed to school absenteeism.

When a girl is having her period it can be an anxious and distracting time, more so if she lacks sufficient knowledge, support, and resources to manage it safely. This can be compounded when her school toilets lack the facilities for her to wash, change and dispose of her used pads privately and safely. These factors, along with prevailing attitudes and perceptions at school and community level can lead to girls experiencing menstrual shame. When teachers, parents and fellow students are not supportive of them, girls can decide to avoid school all together and this absenteeism causes them to fall behind academically.

In the past 12 months LTT has: -

- Installed multi-user hand washing facilities at 9 schools. We have impacted a further 5,590 students, taking the total number of students impacted to date to 21,649. We have provided sanitation training to teachers on the importance of good hand hygiene including how, why and when to wash your hands and provides each school with 3 hand washing stations with soap dispensers and an initial supply of soap. As a result of our work each school has a formal WASH Club supporting peer to peer education on hand hygiene.
- Ensured that 100% of Babati primary schools have improved hand washing facilities. In February 2020 only 27% of Babati primary schools had some kind of hand washing facilities, which would be a bucket with a single tap for 500+ students. 0% had soap. This is a huge achievement for LTT that is bringing significant change. LTT has transformed hand hygiene in Babati and given it the priority it needed. Covid, Diarrhoea and other such diseases will be in decline. All students will learn about how, why and when to wash their hands and this they will keep for life.
- Completed WASH (Water, Sanitation and Hygiene) training for 53 people from across 3 communities. These parents, teachers, community/religious leaders, and local government officials were selected by the community. This training covered general hygiene, hand washing and menstruation and created Ambassadors who then advocate for change in their communities by educating their fellow community members and students. The Ambassadors champion for change to the school toilets (see School Infrastructure) to ensure they meet basic hygiene standards and meet the needs of the girls. This Programme is called Tubaki Shuleni Salama (Let's Stay Safe at School) and was delivered at 2 primary schools and 1 secondary school with the support of the National WASH coordinators. Training was also provided for representatives from each community on how to make reusable sanitary pads.



# LIVINGSTONE TANZANIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### *Thriving Communities*

Poverty is a complex problem that resonates around lack of money to meet household needs, a lack of access to institutions like education/hospitals/banks, a lack of access to power, and low levels of resilience. If a household's situation is such that they cannot afford the hidden costs of education such as meals, uniform, exam fees and the opportunity cost of young people not working, then those young people, however clever they may be, might have to stop their education. This loss of potential is leading to a crisis in 'human capital' in Tanzania.

By working with the community members, we can support them to improve their income security, improve their wealth, their cash flow and their savings so that they can improve their standards of living and better afford the educational costs for their children.

By engaging with all the households on school and community development issues through stakeholder meetings, we ensure access to leaders, so that their voices may too be heard in the decision-making process. In this way we contribute to thriving communities.

In the last 12 months LTT has: -

- Sent two more MCDO staff members to Uganda (on scholarships rates) to be trained to become SBS coaches to build the competency and capacity with their team.
- Provided Street Business School training to a mixed gender cohort who subsequently graduated and at graduation the group had twice as many businesses as when they started.
- Launched the Street Business School Programme in a 5<sup>th</sup> community.
- Trained 140 people to improve their poultry farming skills.
- Provided agricultural extension services for approximately 400 farmers across five communities through our CASO (Community Agricultural Support Officers) programme.
- Worked with farmers across five communities to establish local demonstration sites for tomato production to increase knowledge, awareness, and skills of farmers in key areas of horticultural production.
- Continued to provide technical support and advice to the Bereko Community, in collaboration with a UK NGO, to assist them develop their skills.
- Been working closely with the Tanzanian Horticultural Association (TAHA), the Town and District Agricultural Officers and other local stakeholders on the potential for delivering an Avocado tree planting programme as part of a national campaign and sold approx. 1,400 avocado saplings.
- Supported 9 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 one student, who we have supported since year one at secondary school, graduate from university with a 2:1

### *Monitoring, Evaluation and Learning (MEL)*

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

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

# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2023

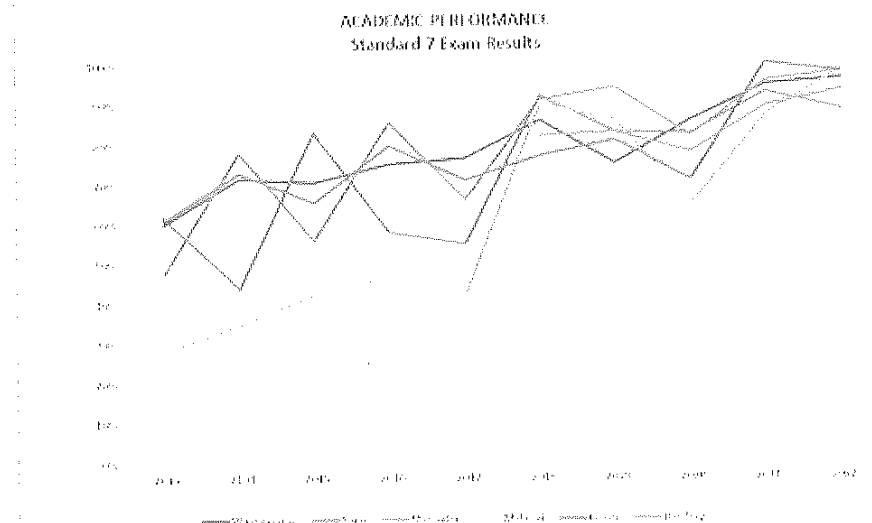
#### IMPACT

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

- improved household income and resilience which allows households to better meet their basic needs.
- Graduates from our Street Business School Programmes are attaining on average 187% increase in their incomes compared to baseline.
- Farmers in the Smallholder Farmer Training Programme have generated 192% increase in their income since baseline.
- Farmers in the tomato training have increase income from tomatoes 19-fold.
- Farmers engaging in the poultry programme have achieved 3.7 times the income of those rearing chickens as a cottage industry.
- improved access to power through community meetings and participatory development
- improved academic performance as a result of schools with improved toilets, classrooms, teaching and learning resources and more motivated teachers.

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 16 years our work in Babati has benefited over 23,700 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.



(Note the dip in 2020 would be covid related with schools being shut for 3 months).

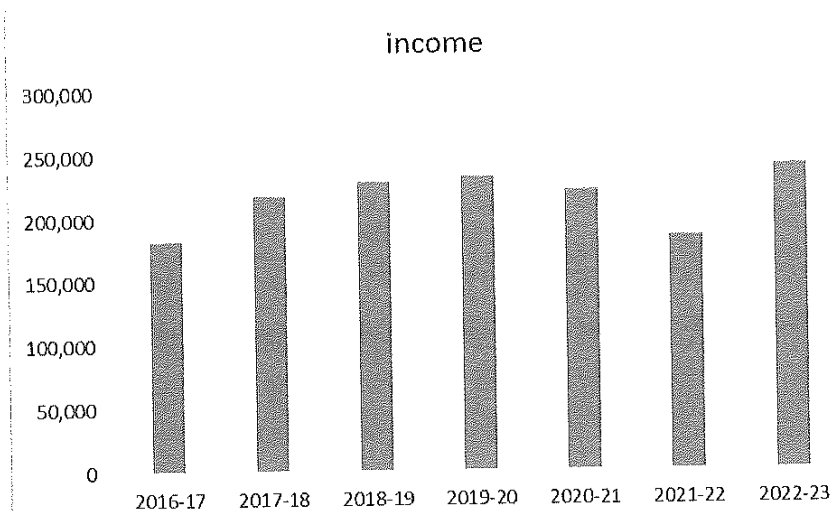
# LIVINGSTONE TANZANIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### Financial review

#### Fundraising

In 2022-23 LTT raised £241,171 (2021-22 £186,020), its highest income ever.



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 £149,278 (2021-22 £100,368) which was the second highest since LTT's foundation.
9. Corporate donations. were £5,033, (2022-21 £1,173) we remain grateful for the support from Zebra Accounting and Blanka Soap.
10. Volunteering Schools. Schools support for LTT continues to be disrupted by the pandemic. Volunteering income at £1,750 is limited and trips are next planned for 2024. (2021-22 £21,059).
11. Individual Giving. LTT received £83,543 (2021-22 £58,128) from individual giving including online challenge events and Gift Aid. Promotion of online challenge events and improved gift aid recovery.
12. Other Income. We have various other sources of income over the year which totalled £1,567 (2021-22 £4,912). Which is made up of income from a variety of sources like PayPal, Amazon Smile and bank interest.

LTT's strategy of having a diverse income base continues to be impacted by the Covid pandemic with heavy reliance on two main areas (Individuals and Trusts and Foundation). The continued investment in fundraising is beginning to show results.

# LIVINGSTONE TANZANIA TRUST

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

*FOR THE YEAR ENDED 31 MARCH 2023*

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### Expenditure

Programmes were delivered with MCDO a partner organisation based in Babati. Programme expenditure was £204,530 (2022-21 £124,229) representing 74% of total expenditure (2022-21 75%) which is below the 85% target we set ourselves. This is because of the investment made in increasing our fundraising team which is behind the encouraging increase in income. However, the trustees recognise building our supporter base, while seeking to recover our support from schools which ceased during the COVID pandemic, is a multi-year endeavour.

The trustees authorised increased expenditure in fundraising and, following the resignation of the programmes manager, decided to appoint a Tanzania based programmes manager in 2023. This investment led to an increase in UK administration expenditure to £71,950 (2022-21 £44,770).

Recognising that LTT has UK costs that are incurred to run, grow and develop the charity we invested in the fundraising team and to invest in staff costs to bring remuneration up to market rates.

Investment in Fundraising was £30,260 (2022-21 £15,123) reflecting the increased resource deployed in widening LTT's support amongst Grant giving bodies, which underpins the 40% increase in grant income over 2021-22. Schools volunteering remains impacted by the COVID pandemic and as school planning horizons are between two to three years is not expected to recover before 2024/5. The fundraising costs at 12% (2022-21 8%) reflect the increased payroll associated with the new in-house team who are addressing this pivot. The Trustees monitor progress in this extremely competitive environment with care and 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 2023

### Carrying Funds over and our Reserves Policy

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

The following programme specific funds are being carried over into 2022/23: -

<b>Funds carried over for Overseas Programme</b>	<b>22/23</b>	<b>21/22</b>
<b>Costs</b>		<b>£</b>
Livelihood Programmes	62,472	21,505
Education Programme	44,955	41,636
Helping Hands Programme	10,573	13,474
WASH Programme	10,061	50,914
Tanzanian Transition Costs	8,645	23,159
	136,706	150,688

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

- the seasonality of income.
- cash flow requirements.
- our exposure to inflation, exchange rate fluctuations, and unforeseen costs that may be incurred when working in inherently risky countries and situations.

Accordingly, the Trustees aim to hold in reserve: -

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

<b>Funds carried over for UK Operational Costs</b>	<b>£</b>	<b>£</b>
General Funds (Free Reserves)	4,730	5,675
UK Running Costs reserve	11,990	32,372
	16,720	38,047
<b>Total Funds Carried Over</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 5 June 2023.

# LIVINGSTONE TANZANIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### Risk Management

The Trustees recognise the risks:

- Associated with working in remote settings and have put proportionate processes in place to deal with foreseeable risks.
- Associated with just one delivery partner which creates a degree of dependency. We continue to work closely and positively with our delivery partner, and we regularly conduct remote and in person due diligence exercises of their policy and procedural documentation and practices to ensure they meet our standards. We also remain open to building partnerships with further delivery partners in Tanzania.
- Associated with staff turnover in such a small UK team which can be a barrier to progress. We work hard to retain our staff by recognising their value and providing them with continual development opportunities. We also ensure that new staff are thoroughly inducted and remain committed to the work and the organisation.
- Associated with working with children and vulnerable people and the need to protect them. The Trustees continue to review the Safeguarding policies and procedures to ensure the team are always aware of their responsibilities, that the wellbeing of the community is at the centre of all programmes and suitable procedures are in place to enable community members and others affected by our work to raise concerns with us and/or our delivery partners. We conduct annual safeguarding refresher training for our staff, our delivery partners and community leaders.
- International instability can result in fluctuation of the exchange rates. The Trustees closely monitor international events, and this can influence dates when funds are sent to Tanzania. Our programme design and planning take account of uncertainty in exchange rates.
- Associated with the ongoing COVID-19 pandemic and the challenges that it poses, particularly relating to programme delivery and fundraising.
- Associated with the potentially challenging fundraising environment for the years ahead.

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

	UK	Tanzania
Political Climate	The UK government continues to turn away from grassroots international development which is impacting on the scale of applications and resulting levels of competition for Trusts and Foundations	LTT recognises that the TZ Government is more supportive and engaged with INGOs and the global community under President Hassan, however Tanzania remains below average on the Corruption Perception Index and the Tax Laws for NGOs are poorly communicated. The President is actively engaging with opposition leaders and has lifted the ban on political rallies. This is a concerted effort to strengthen democracy.

# LIVINGSTONE TANZANIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	UK	Tanzania
Economic	<p>The UK economic outlook is not favourable and high levels of inflation are causing interest rates to rise, which is impacting on levels of household disposable income. This is making it very challenging to maintain and increase charitable support from individuals.</p>	<p>The TZ economy grew at 4.6% in 2022 and is one of the fastest growing economies in Africa. However, wealth is not trickling down. It is of note that the increase in the global oil price is having an impact and inflation was 4.4% but is expected to reach 9.5%</p> <p>There is a growing optimism in Tanzania regarding the massive gas fields and the potential to export it as an alternative to Russian supplies as the world seeks to diversify their energy suppliers. There is an anticipation that this will generate significant jobs and income for the country by 2030. The crude oil pipeline from Uganda is also generating employment. That said unemployment, especially amongst the youth is still a challenge.</p> <p>Tanzania recognises the global need to transition to green energy and is advocating for a seat at that table as Tanzania has much to offer.</p> <p>Tanzania is improving economic ties with the USA, the EU and Australia.</p> <p>Babati has seen a significant increase in the cost of building materials, which is making the cost of construction higher and reduces our competitiveness. It is also of note that the price of maize increased significantly due to poor harvests. The resulting lower levels of cash flow have impacted on local businesses.</p>
Social	<p>The war in Ukraine and the earthquakes in Turkey focused UK minds on providing emergency relief that is needed to support those affected, and this is likely to take priority over the development needs of Tanzania.</p>	<p>Tanzania's population is growing at a rate of 3%, the median age is 18, with 44% of the population being 0-14 years old. Life expectancy is now 65 years, and the population is set to grow to 129 million by 2050, with a population of 58 million in 2019. The demand for schooling is already far greater than the resources can provide and unless addressed will create a great level of poorly educated and disenfranchised young people. This makes our work even more important.</p> <p>There is clear movement towards a more conservative view towards the LGBTQ+ community with literature being banned in schools and NGOs with affiliations being raided and shut down.</p>

# LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

	UK	Tanzania
Technology	LTT have continued to keep a presence on social media but reduced Twitter activity. LTT continue to try and keep up to date with changing IT issues and have focused on WhatsApp as a medium to leave verbal communications which we believe are more personal and help to engage with our donors.	MCDO are working to embrace new technology but are restricted by broadband quality, connectivity, and price. However more and more of the MEL activity is being done using software packages that can be used on mobile phones.
Legal	The Charity Commission of England and Wales continues to monitor all the activities of all charities.	In Tanzania, the rules relating to NGOs are poorly communicated and lack an understanding of the market. NGOs have started to be taxed as though they are profit making entities. This is becoming an increasing concern in the NGO arena
Environment	The UK continues to be increasingly aware of the climate crisis and the need for all to be considering their impact and how to reduce it. LTT are always looking to reduce any negative impact resultant from their work.	While deforestation is a concern in Tanzania, it is not a priority. However plastic bags have been made illegal and the impact of that has been significant. Plastics are being collected to contribute to new road surfaces. These are considered economic drivers rather than environmental drivers.



# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Plans for 2023-24

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 2023-24 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 we plan to

- Further to a decision by the Trustees, the charity will be changing its name. It was recognised that our name is closely linked with the colonial era and the top-down non-collaborative develop practices used at the time and that this does in no way reflect the grassroots collaborative approach to development practices that we are using. The process of name selection has been completed and in this year we will be rebranding and going through the governance process required of it.
- continue to nurture, inform, and inspire our supporters whilst also working with a team of skilled volunteers to develop and implement a strategy to increase our supporter base.
- continue to share our skills and knowledge with other small international development charities and to seek linkages and potential partnerships with other charities.
- grow grant funding from trusts and foundations to between £165,000 - £206,000 from £149,000
- to support MCO on their path to independence.

#### Tanzanian Plans

The Livingstone Tanzania Trust will continue to work closely with MCDO to deliver projects within Babati Town

LTT continues to support MCDO to act fully independently and to raise funds directly in Tanzania.

#### *School Infrastructure*

To support partner schools' development committees and the local community to achieve the schools' development goals by:

- building the last 3 classrooms needed at Sawe Primary School. This mean that the school development project will be completed, and the partnership will come to a very successful conclusion.
- building at least 2 classrooms at Bambay Primary School to help reduce overcrowded classrooms.
- building a food store at Gendi Primary School to improve the efficiency and effectiveness of the community run school meal programme.
- building a new toilet block at Babati Day Secondary School where the current toilets are not meeting the needs of the users.
- building at least 2 more fuel efficient stoves in schools that are providing school meals using inefficient cooking methods.

# LIVINGSTONE TANZANIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### *School resources*

To support partner schools' development committees and the local community to achieve the schools' development goals by:

- working with schools to address both desk to student and book to student ratios.
- working closely with the Babati Town Education Department and Pixl International to deliver the 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.

### *Student Health and Well-being*

To support young people to stay fit and healthy LTT plans to:

- work closely with the Town and Ward Health and Community Development Officers to address issues surrounding poor sanitation at school, and to openly discuss and educate students and teachers on issues surrounding menstruation and examine the challenges that girls face when trying to access education whilst on their periods.
- continue to monitor the Mikono Salama (Safe Hands) programme and gather impact data to share with our donors.
- continue to advocate to communities where we work the benefits to young people of maintaining their health through the provision of nutritious lunchtime meals.

### *Thriving Communities*

To support communities to thrive LTT plans to:

- continue to work through the Street Business School, Livestock and Horticultural Training Programmes and demonstration sites to support the development of skills, knowledge, and confidence of individuals within the community. Equipped with enhanced knowledge and skills, householders can diversify and secure increased income to improve their resilience and standard of living. In this way the household income levels will be sufficient to afford the costs associated with further education.
- continue to 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.
- continue 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
- improve 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.

# LIVINGSTONE TANZANIA TRUST

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

*FOR THE YEAR ENDED 31 MARCH 2023*

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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	
Ms AL Wootten	
Mr JP Page	(Resigned 1 April 2022)
W Callaway	(Resigned 10 June 2022)
CP Hyde	
D Higham	(Appointed 10 June 2022)
T Wills	
M Edwin	(Appointed 23 January 2023)
A Mitchell	(Appointed 22 July 2022)
E Satongima	(Appointed 23 January 2023)

# LIVINGSTONE TANZANIA TRUST

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

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Trustees only

Z Maksud - Resigned August 2023

#### Retired Trustees

N D'Souza - Resigned June 2022

J Page - Resigned March 2022

W O'Dell Callaway - Resigned June 2022

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.

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. We have had no safeguarding incidents to report in 2022/23

**LIVINGSTONE TANZANIA TRUST**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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



C Shiret

Dated: 29/9/2023

# 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 2023.

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**

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

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

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

Daniel Garside  
Rickard Luckin Limited  
1st Floor  
19 Clifftown Road  
Southend-On-Sea  
Essex  
SS1 1AB



Dated: 17.10.23.....

## LIVINGSTONE TANZANIA TRUST

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>									
Donations and legacies	3	20,015	46,299	173,290	239,604	3,787	72,825	107,915	184,527
Other trading activities	4	-	1,407	-	1,407	1,407	-	-	1,407
Investments	5	160	-	-	160	86	-	-	86
<b>Total income</b>		<b>20,175</b>	<b>47,706</b>	<b>173,290</b>	<b>241,171</b>	<b>5,280</b>	<b>72,825</b>	<b>107,915</b>	<b>186,020</b>
<b>Expenditure on:</b>									
Charitable activities	6	2,442	101,571	172,467	276,480	971	68,741	110,652	180,364
Other	11	-	-	-	-	170	-	-	170
<b>Total expenditure</b>		<b>2,442</b>	<b>101,571</b>	<b>172,467</b>	<b>276,480</b>	<b>1,141</b>	<b>68,741</b>	<b>110,652</b>	<b>180,534</b>
<b>Net Incoming resources before transfers</b>		<b>17,733</b>	<b>(53,865)</b>	<b>823</b>	<b>(35,309)</b>	<b>4,139</b>	<b>4,084</b>	<b>(2,737)</b>	<b>5,486</b>

## LIVINGSTONE TANZANIA TRUST

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

FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted funds		Restricted funds	Total	Unrestricted funds		Restricted funds	Total
	general	designated	2023	2023	general	designated	2022	2022
	2023	2023	2023	2023	2022	2022	2022	2022
Notes	£	£	£	£	£	£	£	£
Net Incoming resources before transfers	17,733	(53,865)	823	(35,309)	4,139	4,084	(2,737)	5,486
Gross transfers between funds	(18,678)	(15,066)	33,744	-	(3,497)	(9,324)	12,821	-
Net (expenditure)/income for the year/ Net movement in funds	(945)	(68,931)	34,567	(35,309)	642	(5,240)	10,084	5,486
Fund balances at 1 April 2022	5,675	116,461	66,599	188,735	5,033	121,701	56,515	183,249
Fund balances at 31 March 2023	4,730	47,530	101,166	153,426	5,675	116,461	66,599	188,735

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# LIVINGSTONE TANZANIA TRUST

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		179		352
<b>Current assets</b>					
Debtors	14	10,419		5,886	
Cash at bank and in hand		188,429		231,270	
		<u>198,848</u>		<u>237,156</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(18,844)</u>		<u>(12,940)</u>	
Net current assets			180,004		224,216
<b>Total assets less current liabilities</b>			180,183		224,568
<b>Creditors: amounts falling due after more than one year</b>	16		(26,757)		(35,833)
<b>Net assets</b>			<u>153,426</u>		<u>188,735</u>
<b>Income funds</b>					
Restricted funds	18		101,166		66,599
Unrestricted funds - designated			47,530		116,461
Unrestricted funds - general			4,730		5,675
			<u>153,426</u>		<u>188,735</u>

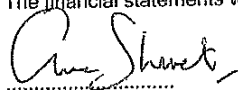
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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.

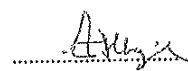
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 29/03/2023



C Shiret  
Trustee



D Higham  
Trustee

Company Registration No. 06182571

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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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 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 2023

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### 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
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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 2023

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### 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.

**LIVINGSTONE TANZANIA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Donations and legacies**

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	13,265	44,674	32,390	90,329	-	72,825	107,915	180,740
Grants receivable	6,750	1,625	140,900	149,275	3,787	-	-	3,787
	<u>20,015</u>	<u>46,299</u>	<u>173,290</u>	<u>239,604</u>	<u>3,787</u>	<u>72,825</u>	<u>107,915</u>	<u>184,527</u>

**LIVINGSTONE TANZANIA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**4 Other trading activities**

	<b>Unrestricted funds designated</b>	<b>Unrestricted funds general</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trading activity income: other	<u>1,407</u>	<u>1,407</u>

**5 Investments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank interest received	<u>160</u>	<u>86</u>

**LIVINGSTONE TANZANIA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

6 Charitable activities	Cost of generating funds	Livelihoods programme	Education programme	WASH programme	Volunteer programme	Tanzania administration costs	UK administration costs	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£
Staff costs	24,026	9,498	6,869	5,165	456	2,139	22,024	70,177	47,983
Depreciation and impairment	-	-	-	-	-	-	173	173	230
Overseas program costs	-	34,798	85,923	50,371	581	7,556	7,293	186,522	109,715
Fundraising and events costs	6,234	-	-	-	-	-	-	6,234	9,126
	<u>30,260</u>	<u>44,296</u>	<u>92,792</u>	<u>55,536</u>	<u>1,037</u>	<u>9,695</u>	<u>29,490</u>	<u>263,106</u>	<u>167,054</u>
Grant funding of activities (see note 8)	-	640	-	-	-	-	212	852	-
Share of support costs (see note 7)	-	-	-	-	-	174	6,350	6,524	7,384
Share of governance costs (see note 7)	-	-	-	-	-	360	5,638	5,998	5,926
	<u>30,260</u>	<u>44,936</u>	<u>92,792</u>	<u>55,536</u>	<u>1,037</u>	<u>10,229</u>	<u>41,690</u>	<u>276,480</u>	<u>180,364</u>
<b>Analysis by fund</b>									
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	-
	<u>30,260</u>	<u>44,936</u>	<u>92,792</u>	<u>55,536</u>	<u>1,037</u>	<u>10,229</u>	<u>41,690</u>	<u>276,480</u>	
<b>For the year ended 31 March 2022</b>									
Unrestricted funds - general	-	-	-	-	-	-	971	-	971
Unrestricted funds - designated	15,123	4,884	9,859	(1,520)	354	11,365	28,676	68,741	-
Restricted funds	-	34,283	37,360	39,009	-	-	-	110,652	-
	<u>15,123</u>	<u>39,167</u>	<u>47,219</u>	<u>37,489</u>	<u>354</u>	<u>11,365</u>	<u>29,647</u>		<u>180,364</u>

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Training costs	96	-	96	48	
Travel & volunteer expenses	732	-	732	1,057	
Office costs	1,795	-	1,795	1,946	
Printing & stationery	366	-	366	609	
Recruitment	546	-	546	1,128	
IT costs	1,742	-	1,742	1,897	
Subscriptions	15	-	15	50	
Loan interest	1,232	-	1,232	649	
Accountancy fees	-	5,063	5,063	4,668	Governance
Legal and professional	-	35	35	126	Governance
Trustees meeting expenses	-	-	-	30	Governance
Insurance	-	900	900	1,102	Governance
	<u>6,524</u>	<u>5,998</u>	<u>12,522</u>	<u>13,310</u>	
Analysed between					
Charitable activities	<u>6,524</u>	<u>5,998</u>	<u>12,522</u>	<u>13,310</u>	

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

Governance costs includes payments to the accountants of £3,234 (2022 - £2,940) for independent examination fees.

### 8 Grants payable

	Livelihoods programme	UK administration costs	Total 2022
	2023	2023	
	£	£	£
Grants to individuals	640	212	-
	<u>640</u>	<u>212</u>	<u>-</u>

### 9 Trustees

Julian Page, who was a trustee of the charity in the previous year, received remuneration of £15,000 and other benefits of £4,795 during the year ended 31 March 2022 for his role as managing director during the year.



# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 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 Other

Net loss on disposal of tangible fixed assets	-	170
	<u>          </u>	<u>          </u>

### 12 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Direct charitable services	4	2
	<u>          </u>	<u>          </u>

#### Employment costs

	2023 £	2022 £
Wages and salaries	64,001	44,390
Other pension costs	6,176	3,593
	<u>          </u>	<u>          </u>
	<u>70,177</u>	<u>47,983</u>

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.

# LIVINGSTONE TANZANIA TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

<b>13 Tangible fixed assets</b>		<b>Computers</b>	
		<b>£</b>	
<b>Cost</b>			
At 1 April 2022		2,105	
At 31 March 2023		<u>2,105</u>	
<b>Depreciation and impairment</b>			
At 1 April 2022		1,753	
Depreciation charged in the year		173	
At 31 March 2023		<u>1,926</u>	
<b>Carrying amount</b>			
At 31 March 2023		<u>179</u>	
At 31 March 2022		<u>352</u>	
<b>14 Debtors</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Other debtors		10,087	5,886
Prepayments and accrued income		332	-
		<u>10,419</u>	<u>5,886</u>
<b>15 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	<b>Notes</b>		
Bank loans	<b>17</b>	9,659	10,000
Accruals and deferred income		9,185	2,940
		<u>18,844</u>	<u>12,940</u>
<b>16 Creditors: amounts falling due after more than one year</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	<b>Notes</b>		
Bank loans	<b>17</b>	<u>26,757</u>	<u>35,833</u>

**LIVINGSTONE TANZANIA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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17 Loans and overdrafts	2023	2022
	£	£
Bank loans	36,416	45,833
	<u>          </u>	<u>          </u>
Payable within one year	9,659	10,000
Payable after one year	26,757	35,833
	<u>          </u>	<u>          </u>

**LIVINGSTONE TANZANIA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**18 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
Livelihoods	13,102	25,538	(33,335)	7,968	13,273	78,961	(40,232)	10,177	62,179
Education	6,360	28,499	(38,218)	6,376	3,017	76,661	(69,915)	13,589	23,352
WASH	26,975	45,795	(34,415)	(1,522)	36,833	10,975	(52,856)	10,110	5,062
Helping Hands	10,078	8,083	(4,684)	(1)	13,476	6,693	(9,464)	(132)	10,573
	<u>56,515</u>	<u>107,915</u>	<u>(110,652)</u>	<u>12,821</u>	<u>66,599</u>	<u>173,290</u>	<u>(172,467)</u>	<u>33,744</u>	<u>101,166</u>

**LIVINGSTONE TANZANIA TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**19 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement In funds				Movement In funds				Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Livelihoods	8,788	9,723	(4,209)	(6,072)	8,230	-	(4,704)	(3,233)	293
Education	38,421	15,075	(9,957)	(4,920)	38,619	1,500	(13,412)	(5,104)	21,603
WASH	8,398	6,250	(691)	124	14,081	-	(2,681)	(6,401)	4,999
Tanzania costs	27,112	5,000	(9,247)	294	23,159	1,039	(10,228)	(5,325)	8,645
UK costs	38,982	36,777	(44,637)	1,250	32,372	45,167	(70,546)	4,997	11,990
	<u>121,701</u>	<u>72,825</u>	<u>(68,741)</u>	<u>(9,324)</u>	<u>116,461</u>	<u>47,706</u>	<u>(101,571)</u>	<u>(15,066)</u>	<u>47,530</u>

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

**20 Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Restricted Funds	Total Unrestricted funds	Designated funds	Restricted Funds	Total
	2023	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:							
Tangible assets	179	-	-	179	352	-	352
Current assets/(liabilities)	31,308	47,530	101,166	180,004	41,156	116,461	224,216
Long term liabilities	(26,757)	-	-	(26,757)	(35,833)	-	(35,833)
	<u>4,730</u>	<u>47,530</u>	<u>101,166</u>	<u>153,426</u>	<u>5,675</u>	<u>116,461</u>	<u>188,735</u>