

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 2020

LIVINGSTONE TANZANIA TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr C Shiret Mr T Wills Ms AL Wootten Mr TJ Kazunga Mr JP Page
Secretary	Mr C Shiret
Charity number	1119512
Company number	06182571
Registered office	1 Heron Stream Place Trenders Avenue Rayleigh Essex SS6 9RG
Independent examiner	Rickard Luckin Limited 7 Nelson Street Southend on Sea Essex SS1 1EH

LIVINGSTONE TANZANIA TRUST

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LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

A message from our Chairman

The Trustees are pleased to report 2019-20 has been another good year for Livingstone Tanzania Trust in terms of money raised and projects funded. Each year we strive to ensure greater stakeholder engagement and it is wonderful to see the benefits of that close collaboration paying off. Our collaboration is not limited to just programme stakeholders, but with other Tanzanian and UK and USA based NGO's with whom we frequently engage and share knowledge and best practice. I remain hugely impressed at just how much impact LTT has on the ground when you consider the size of the UK team, it is a recognition of the dedication and hard work of the UK team and our delivery partners in Tanzania. As an organisation we continue to deliver high quality programmes in partnership with our beneficiaries. The want and need of such programmes in Babati are publicly recognised by the Town, Regional and District Leaders.

I would like to thank Professor Mike Hodd who retired from the Charity at the AGM in 2019. Mike was one of the founding Trustees who helped guide Julian and I through so many of the early hurdles and continually kept us focused on the long term. Thank you for all you have contributed.

There is no doubt that the year ahead is going to be a hugely challenging one and the need for improved WASH facilities at schools in Babati is more important now than ever before. LTT is not an emergency response charity but one that quietly works to put in the infrastructure that is so important to ensure a better and safer future for all. My thoughts and prayers go to all those across the world, but especially in Tanzania who are going through such challenging times.

Directors' Report

The Directors present their report and accounts for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and operating model

Our objectives are:-

1. To alleviate poverty and hardship in Tanzania through programmes **developed in collaboration** with the local 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 raise funds in the UK and beyond to fund the cost of Education and Enterprise programmes in Tanzania, and associated UK programme costs and core costs.

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Strategy for achieving our objectives

LTT has a 5-year strategic plan (2017-22) against which we measure progress and performance. During the year we undertook an in-depth strategic review as a result of which we adjusted our programme area titles to be more reflective of our approach going forward. Our 3 focal programmes are now Education, WASH (Water, Sanitation and Hygiene) and Livelihoods. We have ensured that our work on female empowerment is incorporated across all our programmes. Livelihoods includes our work in agriculture, enterprise training and supporting our village savings and loans groups.

LTTs development model focuses on creating long term partnerships with schools and their communities. The school becomes the central focus for engaging with the community and our programmes radiate from the schools. Capital investments are made by both the community and LTT to create inspirational teaching and learning environments. Investment by LTT in these schools is dependent on the community establishing and successfully running their own school meals programme and contributing labour and building materials to construction projects. We assist the schools to set up and develop income generating activities which provide income to sustain the school, vocational training opportunities for the students, and business and agricultural training for community members. Our WASH Programme aims to improve water security, improve the standard of toilet and hand washing facilities in order that they meet the needs of all the users, provide training to trainers so that they can educate students on hand hygiene practices and strengthen menstrual hygiene/puberty education. This programme will bring about improvements in WASH behaviours and contribute to reduced absenteeism. Our Livelihoods Programme builds the capacity of community members to achieve their potential income goals so that they can improve their standard of living for themselves. In this way LTT's programmes are impacting on today's adult community as well as the adults of the future.

Through these strategies LTT can achieve our vision of seeing people unlock their potential and achieve their goals for themselves and so maintain their pride and dignity.

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

Achievements and performance

In March 2020 LTT received public recognition of appreciation from the Babati Town Council, The Babati District Commissioner and the Manyara Region Commissioner for the work LTT has been doing at Sawe Primary School and with the Water Project in the Mutuka Community and from Town and Ward officials for our work at Gendi, Malangi, Sinai and Waangwaray Primary Schools.

The Trustees are committed to not starting a project until they know that it can be finished. In this way they make no promises to the community that they cannot back up and by so doing they keep their word and build trust and respect within the community.

The Managing Director has discussed and agreed a revised Memorandum of Understanding with all major project partners and stakeholders. These documents clearly lay out all stakeholder roles and responsibilities against which we can monitor participation and collaboration.

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Education Programme

We believe that every child has the right to learn because when children learn it puts them on the path to realising their full potential and the chance break the cycle of poverty, live healthier and longer lives and lift up their families and communities.

We work closely with the town education officials, teachers, and the community to ensure equitable access to learning opportunities in an improved and supportive environment. This participatory approach is vital for the long-term sustainability of the programme and ensures community ownership and removes long term reliance on external stakeholders. Collectively we gather data and evidence of change which enables adaptive management practices to continually provide the support needed.

To date we have contributed to improvements in 14 schools in Babati, ensuring 8,500 children have access to an improved educational environment.

In addition, in this financial year we have: -

1. Motivated the parents in our partner communities to provide a total of 473,000 school meals
2. Exited from our first school. LTT's exit strategy from a school development project is something that is openly discussed with the school development committees and we are constantly working towards the stage where the programme has achieved its aims and the school no longer needs the partnership. This includes the school demonstrating their ability to run their income generation programmes on their own. LTT is therefore delighted that the Waangwaray Primary School has reached this stage and in March 2020, LTT, together with the school and the community celebrated this achievement. It is the first school which has graduated from LTT's Education Programme.
3. Worked closely with the Malangi community to support the building of much needed teachers' accommodation at the Malangi Primary School providing space for 8 single teachers.
4. Completed the renovation of 4 more classrooms and a kitchen with two storerooms at the Gendi Primary School where the market garden continues to develop and flourish.
5. Built and fitted out two more classrooms and a head teacher's office at the Sawe Primary School, where we also transformed the field kitchen into a permanent structure with a store.
6. Built 2 fuel efficient stoves at schools (Bambay and Nangara) that were still using the 3 stone tripod method which is hugely fuel inefficient.
7. Our helping hands programme saw 3 students graduate from University. The programme is currently under review with the support of those graduates. An early decision was to assist a student who needed support doing her A levels. We had previously sponsored her to complete a computer training course. The programme is currently sponsoring 12 young people and 1 kindergarten teacher.
8. The relationship with Limited Resource Teacher Training (LRTT) was established however their recruitment drive failed to generate the interest to expand out of the Morogoro region which was their existing location. We are keeping the link open for them to provide teacher training to the teachers in our partner schools in the future. 20 teachers from our partner schools attended teacher training in Bacho, provided by our collaboration with Karimu, a USA NGO working in the area.

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Water, Sanitation and Hygiene (WASH) Programme

The provision of good quality toilets is a vital part of every school. The toilets should be private, easily cleanable and meet the needs of the users. For girls this includes the provision of a cubicle for them to safely manage their menstruation, hygienically dispose of sanitary items, and wash themselves and their clothes where needed. The WASH Programme also includes a puberty education element that for girls addresses their knowledge and confidence levels, and that for boys addresses their knowledge and encourages supportive behaviour rather than mockery. As a result of our work 6,779 people now have benefited from improved water security and 859 girls have benefited from access to improved WASH facilities in our target communities. In this financial year we have: -

1. Supported the Sinai community to complete the student toilets. The old toilets had collapsed on themselves and 887 students were using just 2 toilets. The school was to be closed unless action could be taken. LTT stepped in and completed the work and ensured cleanable, safe toilets and hand washing facilities were available.
2. Worked in close collaboration with the Mutuka community and secondary school to design and implement improved water security through the installation of a new 2.5km pipe network and water storage facilities at key places in the community and school. The 3-foot deep trench for the pipes was dug by the whole community who turned out *en masse* to support this project. The project has resulted in greater community harmony and productivity; improved toilet cleanliness at the school and created the potential for increased productivity from the school market garden.
3. We have successfully drilled a borehole at the Bambay School where water security was poor. This programme was funded via the Big Give Christmas Challenge.
4. Completed the pilot of our Menstrual Health Management Training Programme at 2 schools where 4 teachers and 64 girls and 60 boys graduated from the course. 88% of the girls reported improved confidence in attending school and participating in lessons as normal during their periods. This successful pilot programme has been approved by the Town Education Department and is ready to be rolled out to more schools.

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Livelihoods Programme

We recognise that every person has the potential to create wealth for themselves, and that sometimes help is needed to realise this potential. This programme therefore seeks to develop the skills and knowledge that form the basis of all entrepreneurial activities and provide access to finance so that participants can increase their levels of resilience and improve their quality of life for themselves. In this financial year: -

1. The Community Agricultural Officers (CASO's) continued to provide vital support, mentoring and training through the small holder farming and edible garden programmes and at our partner schools' market gardens.
2. The smallholder farming programme has completed training with the 5th cohort in Singe and has successfully established 3 small community demonstration plots in close collaboration with the local farmers.
3. We have provided training to the CASO's on a number of topics including organic agriculture (basic and intermediate level) and conservation farming, Training of trainers in farming contexts we provided training on value addition, banana production and management, introduction to supply chains and marketing and mobile data collection.
4. The CASO's have continued to provide training on the Fall Army worm that is still present in the area.
5. 29 farmers and teachers from 11 different areas within Babati were taken to the annual agricultural show in Arusha where they focused on learning about livestock management, market gardening, value addition and crop production.
6. The edible garden programme of peer training has moved into a 6th community. Currently 74 Community Edible Gardens have been established and 100% of this year's graduates from this programme met all their domestic needs from their own vegetable production for the 9 months following graduation. Over a 6-month period the graduates also generated an increase of 208% of their weekly vegetable income.
7. We provided advice, training, and support to a new community group in Bereko, in the Dodoma Region. This we are doing at the request of a UK charity who are funding the training.
8. We established links with a Tanzanian NGO in Songea, which is supported by a UK Charity, and we visited their permaculture farms for training and inspiration.
9. The subgroup of the Waangwaray farmers group who attended a value addition course in 2018-19 are now successfully producing dried goods and chilli sauce.
10. The office garden continues to demonstrate best practice to passers-by, and we continue to offer guidance to those who ask, this included the Regional Commissioner.
11. We have started the process of replacing our loans programme with a locally managed village savings and loans association (VSLA) programme. Further to detailed research into different Savings and Loans Programmes we discussed the different options with the community groups to decide which works best for them. We have supported their training and development in this process and provided mentoring to the elected leadership. There are now 271 people engaged in VSLAs and they have successfully loaned over Tsh20,355,000 (approx. £7,000) between them. The Sawe community successfully graduated from our Savings & Loans Programme this year and their savings were returned to them (on average £150 per person).
12. The first cohort of students from the Street Business School Programme have successfully graduated and 93% have started their own business and on average they have increased their income levels by 70% within the first 3 months. Recruitment and selection for the 2nd cohort has started.

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Challenges

LTT believes that recognition, transparency and openness about the challenges we face in the field and as an organisation are a vital part of our monitoring, evaluation and learning process and that this approach is key to building honest, healthy, long term dialogue with our donors, delivery partners and host communities. Our development approach focuses on self-help which requires collaboration and participation.

1. The greatest challenge of the year has been the environment. The Fall Army Worm is still prevalent in the area and impacting on yields and on farmer confidence. The threat of a swarm of locusts had an impact on perceived food scarcity which inflated prices for a short time. The short rains of December continued throughout January, February and March resulting in flooding, waterlogging and crop damage. The effects of climate change are creating erratic weather which is not a friend to farmers. These unwanted challenges can impact on other programmes as farmers are less likely to save, may struggle with loan repayments and their lack of spending impacts on the local economy and other people's livelihoods.
2. The improved country wide road network brings many benefits and some challenges. The ability to move produce around the country can have a huge impact on local selling prices. A glut of tomatoes in Iringa can be sold off in Babati where there may be a scarcity - great for the customer but the farmers who planned to provide tomatoes at time of scarcity see their selling prices collapse.
3. LTT works closely with the local leadership at the grassroots level and our work is very much appreciated. There are of course challenges related to resources and politics which can slow down the delivery of programmes, but we reduce this as much as we can through close consultation and gaining high level approval.
4. As our work grows the need for local staff to travel further afield places strain on our limited transportation. Our old second-hand car died during the year. We have been borrowing a car for the short term which has helped get us through the rainy season. We also bought a motorbike for one CASO as his area of engagement is due to expand considerably.
5. The problems with the water supply at Malangi continue to delay any expansion plans for improved self-reliance. The water network has been transferred from World Bank to a local water supplier which we hope will move things forwards. We continue to monitor the situation.
6. In the middle of March 2020 Tanzania acknowledged its first Coronavirus patient. Within a week the Government had closed all the schools and banned gatherings including training programmes. Having a duty of care for our delivery partners and beneficiaries, and recognising the potential risk of the virus spreading rapidly, LTT took the decision to:
 - a. furlough non-essential staff,
 - b. Adjust our methods of monitoring on-going programmes
 - c. Postpone planned training activities
 - d. Stop all construction activities
 - e. Stop delivery of goods and services from staff stationed in Arusha.

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Monitoring, Evaluation and Learning

LTT conducts Monitoring, Evaluation and Learning (MEL) with our community and local delivery partners not only to determine the final project outcomes and impacts on the community but also to determine whether our projects and programmes are going in the planned direction and to adapt them as needed in response to beneficiary/stakeholder feedback and/or other local or external 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.

Financial review

Fundraising

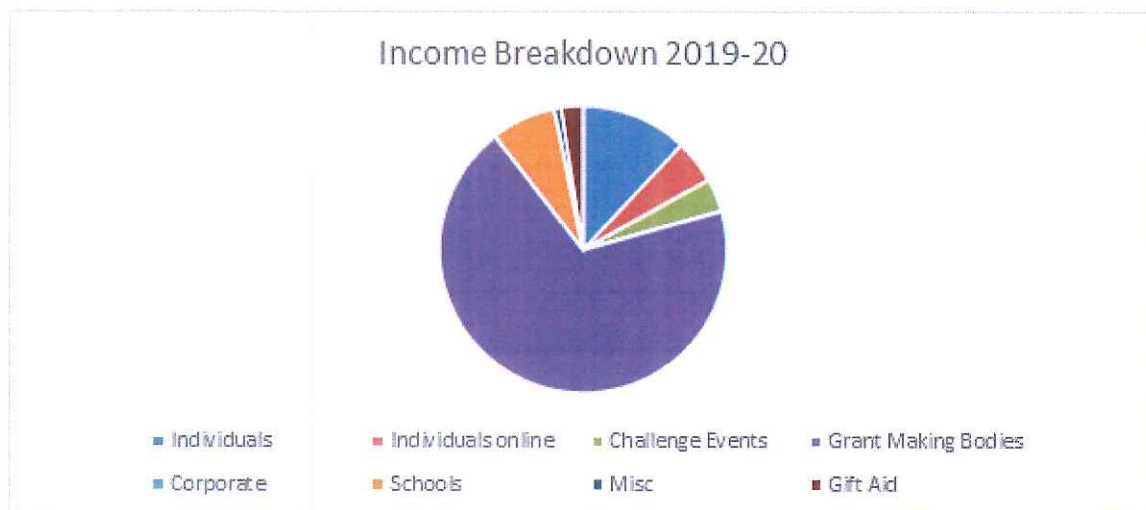
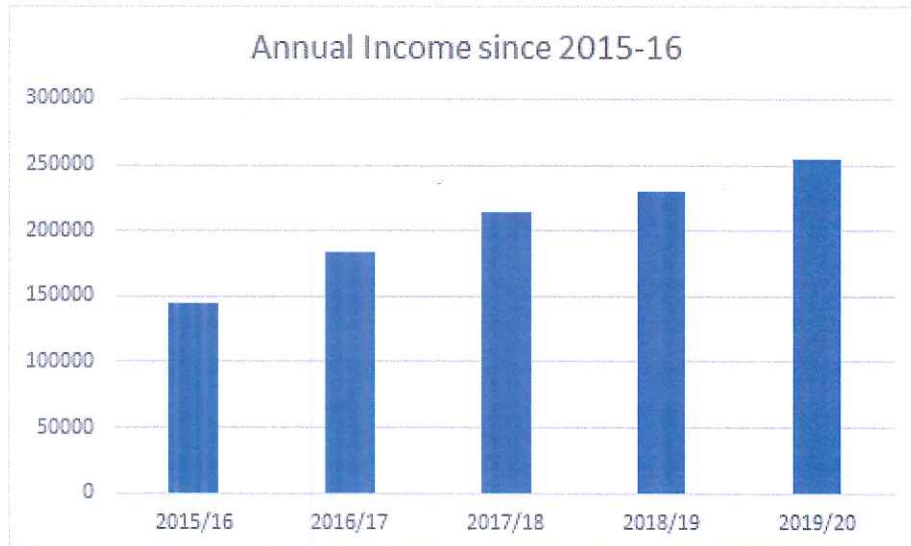
Since 2015/16 LTT has been steadily increasing and securing a strong income thanks to our dedicated part time fundraiser whose hours increased from 12 to 15 this year. We have maintained a high return on investment with every £1 spent on fundraising in 2019/20 raising £19.44

1. Trusts and Foundations. LTT have had a successful year with applications to Trusts and Foundations, which reflects how positively our programmes are being viewed. This is our major income source and we will continue to focus on this area.
2. Volunteering Schools. At the start of the year we recognised that 2019/20 was not going to be as successful as the previous year due a cancellation. LTT have a long-term partnership with Inspire-Worldwide who recruit and manage teams of volunteers (including volunteers under 18) who raise funds for LTT projects that they then engage in when they arrive in country. The volunteers are bound by our ethical volunteering policy which requires volunteers to work alongside and never instead of local builders. The community are fully supportive of this initiative.
3. Corporate donations. The Trustees recognise the value that LTT can offer to companies engaging with the philosophy of corporate social responsibility. Our holistic school/community development model offers opportunities for sponsorship, as well as volunteering. The volunteering opportunity can be offered as a team building, team bonding or performance reward and demonstrates to employees present and future, their commitment to building a better global future. The Trustees therefore recognise the need to market this opportunity to potentially interested parties and have agreed to allocate some of our reserves to work with Remarkable Partnerships who are helping us develop our strategic approach to corporate fundraising.
4. Individual Giving. The Trustees have recognised that over the years our individual giving income has only a small variance year on year which demonstrates the belief that our individual supporters are happy in the way we work and the achievements we make.
5. Online Income. This year LTT successful engaged with our second Big Give Christmas Challenge which provides match funding. We intend to participate again this coming year. The Trustees recognise that the online revenue stream has the potential to attract funds from many areas.
6. Gift Aid. This revenue stream represents Gift Aid payments from HMRC

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020



Expenditure

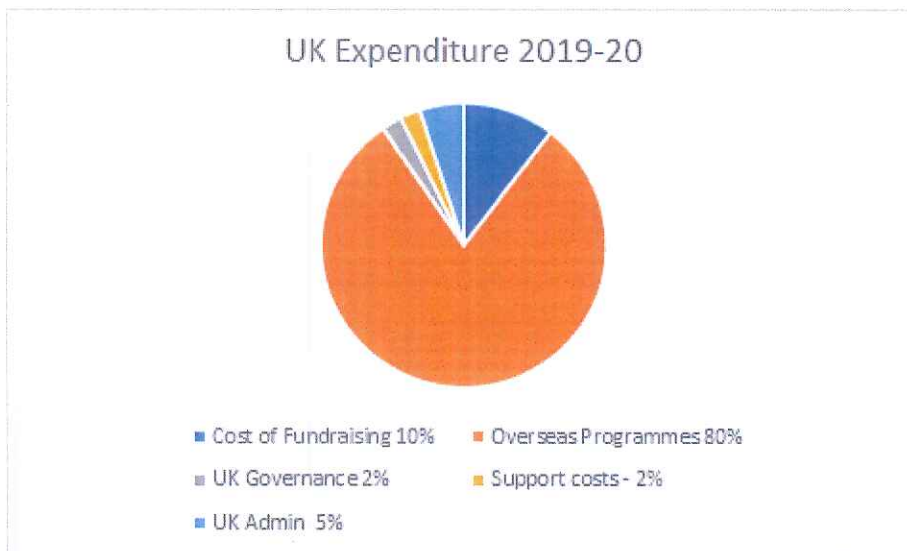
Recognising that we have UK costs that are incurred to run, grow and develop the charity we aim to keep these as low as possible. We all work from home so have no office rental costs and use technology where we can to reduce postage and printing. As a proportion of our annual expenditure we aim to achieve a target of 85% of funds being spent on programmes in Tanzania. In 2019/20 we spent 80% of our total expenditure on programmes, this is lower than the 86% achieved in the previous year. The major contributing factor to missing our target was the Trustees' decision to take professional advice on how to improve our corporate partnerships strategy for future years. We began this relationship in August 2019 and we fully expect to see the impact of this strategic investment realised in the coming years.

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Wages Declaration

The Director received a salary of £12,500 for the year



LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Carrying Funds over and our Reserves policy

The Trustees have a responsibility to LTT's employees, development partners, donors, beneficiaries and to The Charity Commission of England and Wales to manage the charity in such a way that ensures its continued existence. Part of that process is to ensure that the charity holds reserves.

The Trustees have agreed that reserves of unrestricted funds are needed to: -

1. Manage the seasonality of its unrestricted income.
2. Provide working capital for the effective running of the organisation and its cash flow.
3. Provide security to staff, programme partners, beneficiaries and suppliers.
4. To protect against unforeseen expenditure due to working in inherently risky countries and situations.
5. To enable LTT to invest in unforeseen opportunities.
6. To protect against unforeseen exchange rate fluctuations.
7. To protect against unforeseen global crisis.

In order to meet the above commitments, the following funds are held in reserve: -

- Approx. 6 months of LTT Running Costs £24,621
- Approx. 6 months of MCDO Running Cost £15,231
- CASH reserves £3,550

The Trustees are holding a restricted fund for the Helping Hands Programme that is carried forward from the previous year and has funds that are held to cover future costs of sponsoring young people through to University.

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 its value. Since some fundraising for capital investment projects can take 12-18 months to complete it is a necessity to carry funds over from one year to the next. The Trustees agreed this policy in order to manage expectations in both the UK and Tanzania and only to commit to projects that can be completed; this has created a momentum of trust in our work.

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Risk Management

The Trustees recognise the risks: -

- Associated with working in developing countries and take all reasonable steps to ensure that processes and procedures are in place to deal with foreseeable problems that might occur.
- Associated with dependency - of LTT being overly dependent on a small UK team and of our delivery partner being overly dependent on LTT. We are developing our delivery partners project management skills and have identified ways for them to move towards greater self-reliance. In addition, we have identified the risk of LTT being dependant on a single delivery partner, consequently we have researched and found a second delivery partner to work with whose work is very similar to our own. The scope for delivery partner cross training is also exciting.
- 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. We conduct annual safeguarding refresher training for our staff, our delivery partners and local leadership.
- Associated with BREXIT and the impact it has had on the currency fluctuation of the exchange rates. The Trustees have been closely monitoring key dates and have ensured funds are sent to Tanzania prior to days flagged for their uncertainty.
- COVID-19 had a huge impact at the tail end of this accounting period with the UK being locked down from the 23rd March. This will pose a financial risk for 2020-21 as potentially all volunteers programmes will cease, institutional donors have in many cases temporarily suspended their grant-making programmes or have redirected their focus to local COVID-19 emergency responses, individual donors may cancel standing orders as their personal circumstances change, and planned development of corporate fundraising may not be fruitful.
- The Trustees regularly review the Reserves Policy to ensure that sufficient funds are held in reserve to deal with unforeseen circumstances. We expect the reserves to be vital during the challenging months ahead.

Plans for the Future

Subject to the escalation of COVID-19 in both the UK and in Tanzania, our plans for 2020/21 are,:

UK Plans

- To support our employees through this challenging time.
- To keep our donors and supporters up to date on COVID-19 in Tanzania, our response to it and the impact it is having on our programmes.
- To continue to share our work with other small charities and to improve learning linkages and potential partnerships with other charities and delivery partners.
- To establish income generating partnerships with UK business.
- To re-evaluate our Fundraising Strategy to address the anticipated gaps caused by COVID-19

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Tanzanian Plans

- To support MCDO employees through this challenging time.
- To reprioritise elements of the WASH Programme with greater emphasis on handwashing facilities and behaviour change.
- To form a partnership with Unlock a Child's Potential and for them to provide WASH training and support to MCDO in Babati. This programme will include training teachers at target schools to deliver our menstrual health management course to their students.
- To complete the renovation of classrooms 9,10 at Gendi Primary School, to complete the installation of the Water Project at the Bambay Primary School, to complete the upgrade to the student toilets and renovate the roofs at Managhat Primary School enabling them to graduate from our Education Programme
- To continue supporting the individuals in our Helping Hands Programme
- To continue to run our Street Business School Training programme
- To continue using our CASOs to support community farmers with their farming and livestock activities

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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:

Mr C Shiret
Professor M Hodd (Resigned 31 March 2020)
Mr T Wills
Ms AL Wootten
Mr TJ Kazunga
Mr JP Page

Trustees only

N D'Souza

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

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

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

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

The Managing Director volunteers for 3 days per week and is paid for 2 days. The Trustees provide their time for free to assist in the guidance and development of the charity. A regular volunteer provides ad hoc assistance to the team reviewing LTT's accounting procedures.

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

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

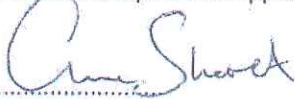
The Trustees have reviewed all our policies this year and put in place a revised reviewing process to comply with changing requirements.

The Trustees take safeguarding of children and vulnerable adults very seriously. Our safeguarding policy and procedures are on our website and are built into the culture of our work. We have had no safeguarding incidents to report in 2019/20.

LIVINGSTONE TANZANIA TRUST

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

The Trustee's report was approved by the Board of Trustees.



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Mr C Shiret

Dated: 23.06.2020
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LIVINGSTONE TANZANIA TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LIVINGSTONE TANZANIA TRUST

I report to the trustees on my examination of the financial statements of Livingstone Tanzania Trust (the charity) for the year ended 31 March 2020.

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

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

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

Daniel Garside
Rickard Luckin Limited
7 Nelson Street
Southend on Sea
Essex
SS1 1EH



Dated: 23/6/20

LIVINGSTONE TANZANIA TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
Income from:							
Donations and legacies	3	116,977	135,797	252,774	107,506	121,256	228,762
Other trading activities	4	302	363	665	-	336	336
Investments	5	1,155	-	1,155	358	-	358
Total income		118,434	136,160	254,594	107,864	121,592	229,456
Expenditure on:							
Charitable activities	6	100,859	117,542	218,401	103,619	115,094	218,713
Net incoming resources before transfers		17,575	18,618	36,193	4,245	6,498	10,743
Gross transfers between funds		(5,393)	5,393	-	27,827	(27,827)	-
Net income for the year/ Net movement in funds		12,182	24,011	36,193	32,072	(21,329)	10,743
Fund balances at 1 April 2019		69,295	32,576	101,871	37,223	53,905	91,128
Fund balances at 31 March 2020		81,477	56,587	138,064	69,295	32,576	101,871

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 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,086		1,571
Current assets					
Debtors	11	11,314		8,860	
Cash at bank and in hand		128,818		115,580	
		<u>140,132</u>		<u>124,440</u>	
Creditors: amounts falling due within one year	12	(3,154)		(24,140)	
Net current assets			136,978		100,300
Total assets less current liabilities			<u>138,064</u>		<u>101,871</u>
Income funds					
Restricted funds	13		56,587		32,576
Unrestricted funds			81,477		69,295
			<u>138,064</u>		<u>101,871</u>

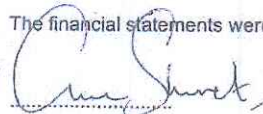
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 23.06.2020



Mr C Shiret
Trustee



Mr TJ Kazunga
Trustee

Company Registration No. 06182571

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

Livingstone Tanzania Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Heron Stream Place, Tenders Avenue, Rayleigh, Essex, SS6 9RG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

At the time of approving the financial statements, the 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.

1.5 Expenditure

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.

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies (Continued)

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:

Land and buildings	Over life of the property
Computers	33% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

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.

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.

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 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.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

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 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	95,037	135,797	230,834	107,506	121,256	228,762
Grants receivable	21,940	-	21,940	-	-	-
	<u>116,977</u>	<u>135,797</u>	<u>252,774</u>	<u>107,506</u>	<u>121,256</u>	<u>228,762</u>

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2020	2020	2020	2019
	£	£	£	£
Trading activity income: other	302	363	665	336
	<u>302</u>	<u>363</u>	<u>665</u>	<u>336</u>

5 Investments

	2020	2019
	£	£
Bank interest received	<u>1,155</u>	<u>358</u>

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

6 Charitable activities	Cost of Livelihoods generating programme funds		Education programme		WASH programme		Volunteer programme		Tanzania administrative on costs		UK administrative on costs		Total 2020		Total 2019		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Staff costs	4,319	9,609	6,519	3,232	2,288	4,171	10,432	40,570	38,895								
Depreciation and impairment	-	-	-	-	-	-	485	485	710								
Overseas program costs	-	31,364	82,595	18,427	4,343	12,177	-	148,906	155,773								
Fundraising and events costs	18,389	-	-	-	-	-	-	18,389	10,858								
	<u>22,708</u>	<u>40,973</u>	<u>89,114</u>	<u>21,659</u>	<u>6,631</u>	<u>16,348</u>	<u>10,917</u>	<u>208,350</u>	<u>206,236</u>								
Share of support costs (see note 7)	-	-	-	-	-	-	-	4,982	7,236								
Share of governance costs (see note 7)	-	-	-	-	-	-	-	5,069	5,241								
	<u>22,708</u>	<u>40,973</u>	<u>89,114</u>	<u>21,659</u>	<u>6,631</u>	<u>16,348</u>	<u>20,968</u>	<u>218,401</u>	<u>218,713</u>								
Analysis by fund																	
Unrestricted funds	22,708	6,181	27,099	924	6,631	16,348	20,968	100,859	103,619								
Restricted funds	-	34,792	62,015	20,735	-	-	-	117,542	115,094								
	<u>22,708</u>	<u>40,973</u>	<u>89,114</u>	<u>21,659</u>	<u>6,631</u>	<u>16,348</u>	<u>20,968</u>	<u>218,401</u>	<u>218,713</u>								
For the year ended 31 March 2019																	
Unrestricted funds	10,858	4,266	15,284	3,463	16,179	34,724	18,845	103,619	103,619								
Restricted funds	-	24,112	75,292	15,690	-	-	-	115,094	115,094								
	<u>10,858</u>	<u>28,378</u>	<u>90,576</u>	<u>19,153</u>	<u>16,179</u>	<u>34,724</u>	<u>18,845</u>	<u>218,713</u>	<u>218,713</u>								

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

7 Support costs

	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Training costs	(2,629)	-	(2,629)	229	
Research & developments	-	-	-	521	
Travel & volunteer expenses	3,652	-	3,652	613	
Office costs	1,220	-	1,220	2,151	
Printing & stationery	544	-	544	1,536	
Telephone	600	-	600	400	
IT costs	1,224	-	1,224	1,083	
Subscriptions	371	-	371	703	
Accountancy fees	-	3,872	3,872	3,538	Governance
Legal and professional	-	-	-	588	Governance
Trustees meeting expenses	-	315	315	133	Governance
Insurance	-	882	882	982	Governance
	<u>4,982</u>	<u>5,069</u>	<u>10,051</u>	<u>12,477</u>	
Analysed between					
Charitable activities	<u>4,982</u>	<u>5,069</u>	<u>10,051</u>	<u>12,477</u>	

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

Governance costs includes payments to the accountants of £2,760 (2019- £2,200) for independent examination fees.

8 Trustees

Julian Page, who is a trustee of the charity, received remuneration of £12,500 (2019 - £11,856) and other benefits of £4,136 (2019 - £4,671) for his role as managing director during the year.

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Direct charitable services	2	2

Employment costs

	2020 £	2019 £
Wages and salaries	35,147	31,338
Social security costs	2,544	4,301
Other pension costs	2,879	3,256
	<u>40,570</u>	<u>38,895</u>

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

10 Tangible fixed assets

	Land and buildings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2019	6,500	2,105	12,751	21,356
At 31 March 2020	<u>6,500</u>	<u>2,105</u>	<u>12,751</u>	<u>21,356</u>
Depreciation and impairment				
At 1 April 2019	6,500	937	12,348	19,785
Depreciation charged in the year	-	385	100	485
At 31 March 2020	<u>6,500</u>	<u>1,322</u>	<u>12,448</u>	<u>20,270</u>
Carrying amount				
At 31 March 2020	<u>-</u>	<u>783</u>	<u>303</u>	<u>1,086</u>
At 31 March 2019	<u>-</u>	<u>1,168</u>	<u>403</u>	<u>1,571</u>

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

11 Debtors	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	11,314	6,145
Prepayments and accrued income	-	2,715
	<u>11,314</u>	<u>8,860</u>
	<u><u>11,314</u></u>	<u><u>8,860</u></u>
12 Creditors: amounts falling due within one year	2020	2019
	£	£
Other taxation and social security	394	-
Other creditors	-	21,940
Accruals and deferred income	2,760	2,200
	<u>3,154</u>	<u>24,140</u>
	<u><u>3,154</u></u>	<u><u>24,140</u></u>

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

13 Restricted funds

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

	Balance at 1 April 2018		Movement in funds			Movement in funds			Balance at 31 March 2020		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	£	£
Livelihoods	15,636	21,601	21,601	(24,113)	(623)	12,501	29,522	(34,792)	8,770	16,001	16,001
Education	(12,539)	88,455	88,455	(75,292)	13,845	14,469	59,178	(62,016)	(489)	11,142	11,142
WASH	6,323	11,536	11,536	(15,689)	3,436	5,606	47,460	(20,735)	(2,887)	29,444	29,444
MCDO Administration Costs	17,951	-	-	-	(17,951)	-	-	-	-	-	-
UK Administration Costs	26,534	-	-	-	(26,534)	-	-	-	-	-	-
	<u>53,905</u>	<u>121,592</u>	<u>121,592</u>	<u>(115,094)</u>	<u>(27,827)</u>	<u>32,576</u>	<u>136,160</u>	<u>(117,543)</u>	<u>5,394</u>	<u>56,587</u>	<u>56,587</u>

LIVINGSTONE TANZANIA TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

14 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	1,086	-	1,086	1,571	-	1,571
Current assets/ (liabilities)	80,391	56,587	136,978	35,148	32,576	100,300
	<u>81,477</u>	<u>56,587</u>	<u>138,064</u>	<u>36,719</u>	<u>32,576</u>	<u>101,871</u>

15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	<u>16,636</u>	<u>16,527</u>

Other related party transactions

The total aggregate value of donations received from trustees in the year was £430.