

# EOTAS FOUNDATION

## ANNUAL REPORT FOR THE YEAR ENDED

31ST DECEMBER 2019

Activity report and audited financial statements



Dodoma Deaf School in process of further expansion with funding from Liliane Foundation - Netherlands



## **TABLE OF CONTENTS**

<b>1 DIRECTORS' REPORT</b>	<b>3</b>
<b>2 Support to the Dodoma Deaf School</b>	<b>4</b>
<b>3 Cooperation with other Organisations</b>	<b>5</b>
<b>4 Sustainable partnerships with other organisations</b>	<b>6</b>
<b>5 Income Generating Projects and Vocational Training</b>	<b>6</b>
<b>6 Supplementary Services</b>	<b>6</b>
<b>7 Support Activities and main events</b>	<b>7</b>
<b>8 Result of the objectives set for 2019</b>	<b>7</b>
<b>9 Objectives for 2020</b>	<b>8</b>
<b>10 Statement of responsibilities.</b>	<b>9</b>
<b>11 REPORT OF THE AUDITOR</b>	<b>10</b>
<b>12 Statement of financial position as at 31<sup>st</sup> December, 2019</b>	<b>11</b>
<b>13 Statement of comprehensive income for the year ended 31<sup>st</sup> December 2019</b>	<b>12</b>
<b>14 Statement of cash flow for the year ended 31<sup>st</sup> December, 2019</b>	<b>13</b>
<b>15 Statement of equity/accumulated funds for the year ended 31<sup>st</sup> December 2019</b>	<b>14</b>
<b>16 Statement of Receipts and Payments for the year ended 31<sup>st</sup> December 2019</b>	<b>15</b>
<b>17 Notes to the financial statements for the year ended 31<sup>st</sup> December 2019</b>	<b>16</b>
17.1 Note 1 - ACCOUNTING POLICIES	16
17.2 Note 2 Fixed assets	17
17.3 Notes 3 - 6	18
17.4 Notes 7 – 10	19
17.5 Notes 11 – 13	20

## 1 DIRECTORS' REPORT

In compliance with the EOTAS foundation constitution and the Tanzanian Financial Accounting Standard No. 12 on Directors' Report, the Directors are pleased to submit this Report, Auditor's Report and Audited Financial Statements of EOTAS for the year ended 31<sup>st</sup> December 2019.

The year 2019 has been utilized by the EOTAS Foundation to further improve and expand capacity building programs in Tanzania in order to assure sustainability of the deaf school and associated programs in Dodoma. EOTAS remains committed to empowering deaf children to build a life of dignity and self-reliance in the future for themselves. The program operates in accordance to various international human rights treaties and millennium goals, ratified by Tanzania, which specifies the right of good education for all children.

The Dodoma Deaf School continues to be the pivot-point of Deaf Education Program in Tanzania. With the school as the centre of activities, other programs are implemented around it in line with available resources required for each program. Furthermore a strategy is under development to make the school self-reliant in the future, whereby only Government support and Income Generating Activities will have to fulfil all the requirements of the school and associated programs. This strategy will take some time to develop and will be adjusted according to prevailing circumstances in Tanzania.

This annual report discusses the following six main program components during the year 2019:

- 1) Support to the Dodoma Deaf School,
- 2) Cooperation with other organisations,
- 3) Partnership developments,
- 4) Income Generating Projects and Vocational Training,
- 5) Construction activities.
- 6) Supplementary Services.

### General information of the EOTAS Foundation

Name:	Environment Oriented Training And Support (EOTAS)	
Office:	Camp Holland Compound, Plot 328 Kilimani, P.O. Box 2696, Dodoma, Tanzania.	
Phone:	+255 752 - 887534	
Email/ website:	info@eotasfoundation.org / www.eotasfoundation.org	
Reg. Nr.:	00NGO/1870	
Bank Details:	National Bank of Commerce: PO Box 1443 Dodoma. Account nr.: 029201010391; Swift code: NLCBTZTX	
Board Members:	Chairperson:	Mr. Ganana Kamwela
	Secretary:	Miss. Neema Mwegoha
	Treasurer:	Ms. Hawa Awesso
	Program Director:	Mr. Robin van Donkersgoed
	Members:	Head Teacher: Mr. Kennedy Maingu, Teacher: Mrs Dorothy Faustine Education advisor: Mr. Makwasa Bulenga

## 2 Support to the Dodoma Deaf School

The Dodoma Deaf School is functional from preschool up to standard 7, which comprises of 2 groups in preschool and 10 groups in Primary Education. Children in preschool level may continue there for one or two years depending on their personal progress. According to Government regulation the Primary School classes are divided as follows: 1a, 1b, 2, 3a, 3b, 4, 5a, 5b, 6 and 7. This system results in a total of 10 years of primary school education for deaf children as opposed to 7 years for regular primary education. The extra years were put in place to give the deaf children more opportunity to take in the information presented during the lessons. Division of classrooms, children, hearing teachers and deaf teachers at the end of the year was as follows:

Group	boys	girls	Government		EOTAS	
			Hearing Teacher	Deaf Teacher	Hearing Teacher	Deaf Teacher
Preschool A,B	6	3			Mwanahamisi Shomari	Justa Anton
1a	7	6				Ms. Mkunde
1b	6	4				Ms. Modesta
2a&2b	13	9	ZulphaKombo, Hajara Kihwere			
3a&b	8	5	Zuhura Rajabu, Sakina Mmari, Kennedy Maingu			
4	5	5	Leah Mwayi, Awadhi mbogo	Kessy Yusuph		
5a&b	6	7	Theodosia Mligo Dorothy Faustine Charity Madeje			
6	1	11	Mrs. Ngiliule, Mathias Chipalo	Jane Binyumo		
7	7	10	Antony Kunambi Joseph Degera	Tausi Amiri		
Head teacher			Mr. K. Maingu			
<b>TOTAL Nr:</b>	<b>59</b>	<b>60</b>	<b>14</b>	<b>3</b>	<b>1</b>	<b>3</b>

Although it appears that there are enough teachers, in reality teachers are absent for various reasons. At any time teachers are absent during the year while attending a Special Education Course, health issues or family problems.

The running of the school and well-being of the children is further strengthened by the following staff:

- Two office girls;
- Three cooks at school;
- One patron and one matron;
- Two maintenance people;
- Five guards;
- One housekeeper at Camp Holland
- One school manager
- One Program Director.

Due to the shortage of teachers the school has decided to combine groups in the same classrooms. Thanks to the capacity building funding from Liliane Foundation in the Netherlands, we now have enough classrooms and boarding house are converted back to their original purpose. EOTAS provides the following assistance together with The Liliane Foundation from the Netherlands:

- Travel support for pupils and their parents, when required.
- Payment of allowances for assistant teachers.
- Medical care including hospital visits for the children.
- Provision of tea, porridge and small snacks during mid-morning break.
- Funding for boarding facilities and caretakers for 107 children, who failed to go home daily due to distance or domestic problems.

As a result of the assistance of EOTAS and other sponsors the school continues to expand. Still the school faces many challenges as follows:

- The school has registered 119 children, but there are always some children absent due to difficult circumstances at home or with travel requirements. The children in boarding can attend school daily, but the costs to care for each child in boarding is a heavy burden for EOTAS and government.
- By the end of the year the problem of shortage of classrooms has been solved.
- Insufficient funds and furnishings to take care of more children in boarding. Many deaf children are denied their right to receive good care and an education, because of distance and/or problems at home.
- Shortage of sufficiently trained teachers who are capable of using sign language to support the children in communication, in their whole social- and learning development and understand the psychological needs of deaf children.
- Although the school is registered and government assists with food for the children, they do not acknowledge the need for cooks who prepare food for the children or for caretakers who assure the well-being of the deaf children, despite discussions regarding such need.
- Although EOTAS Foundation works in a legally recognised arrangement of Public Private Partnership with the Tanzanian Government as per signed Memorandum of Understanding, lack of understanding within local authority of this concept does create operational challenges.

### **3 Cooperation with other Organisations**

- EOTAS acts as a mediator for the Liliane Foundation from the Netherlands to assure that deaf children are given the opportunity to attend school and stay in boarding when required, due to distance or other issues at home. Thanks to this cooperation, 119 children have received direct sponsorships and as a result they were able to attend school daily.
- EOTAS works together with the Municipality of Dodoma in the management of the Dodoma Deaf School. The organisation provides funding for construction, welfare of the children, payment of support staff, management coaching, and various financial and administrative support. The Dodoma municipality is responsible for providing salaries of trained teachers and basic food for the children in boarding.
- On a nationwide approach EOTAS has held a seminar together with other NGO's in Tanzania who work with children with disabilities. Focus was to improve communication, community involvement and reporting to sponsors.
- Further cooperation continues with the Special Education Unit at the Ministry of Education in Dodoma on selection of suitable teachers for the Dodoma Deaf School and planning expansion of the school and the deaf education program.
- Wanaziwi Foundation from the Netherlands manages the Art and Craft training Centre in collaboration with EOTAS Foundation. The Centre has started running pilot programs in

training deaf child with various aspects of art and craft. The Centre will also continue to make products as Income Generating Training Activities. Revenue from sales of products will be used to support the tailoring training program.

- Shuleni Foundation from the Netherlands provides expertise and financial support on an individual child basis, thus enabling EOTAS to improve specifically pre-primary education.

#### **4 Sustainable partnerships with other organisations**

As reported in previous Annual Reports, EOTAS has been exploring possibilities to ensure sustainable quality management in the future after EOTAS Foundation from the Netherlands withdraws from management of the Dodoma Deaf School in 2029. This process requires obtaining all the appropriate documentation on legal ownership and sponsored construction and acquisition of property. Furthermore a management structure needs to be established, which can assure that funding and property will be used for the direct benefit of deaf children at the Dodoma Deaf School. This process is still in development, but we expect that from next year we can start laying out the basic principles of this strategy.

#### **5 Income Generating Projects and Vocational Training**

Many deaf youths fail to continue in Secondary education after finishing primary education. The provision of practical skills through recognized Vocational training institutes offers a solution to very few of the deaf youths. EOTAS supports deaf youths who show a high level of motivation and hard work to succeed at their studies. Currently EOTAS works together with Wanaziwi Foundation from the Netherlands in setting up a tailoring project for deaf women. The project is carried out in the Wanaziwi Tailoring Centre on the school grounds of the Dodoma Deaf School.

The workshop which is used for practical training and support of our building activities provides many opportunities for our deaf students to learn practical technical skills. Eventually the workshop will assist the school with generating some income while simultaneously providing training for our deaf students. The workshop will facilitate training in mechanics, woodwork, metal works, electrical, plumbing and painting.

In general the policy is that once deaf students have finished their studies successfully they may apply for a position within the school or in any other organisation or business. It falls outside the scope of EOTAS to guarantee students work, but the organisation will assist as a mediator between potential employers and a deaf candidate. If the school has employment opportunities, than a deaf person, who has finished his/her studies successfully, may be invited to apply for the position at the school on equal terms with other applicants.

#### **6 Supplementary Services**

In addition to facilitating education for deaf children, EOTAS has established a complete Audiometry diagnostics room at the Dodoma Deaf School. The facility enables the organisation to determine hearing loss, adjust and fit hearing aids and provide professional counselling for parents. These activities are aimed to improve the communication of the children with their environment.

The deaf children are assisted with good quality hearing aids from the Netherlands with support from Nienke Munting and “Beter Horen”.

## **7 Support Activities and main events**

During the year 2019 EOTAS carried out the following activities:

- Another studio apartment was added to the accommodation in Camp Holland, Kilimani, bringing the total up to 11 apartments. The apartments are an important part of financial support for the school. Occupation of the apartments has been according to expectation with an average occupancy of 78%, the apartments managed to contribute approximately 38% to the EOTAS share of the running cost of the school and other education support.
- Changed Government policy has caused the number of volunteers to be reduced, which has negatively affected employment opportunities for Tanzanians, because volunteers are important ambassadors for donors. Generally the volunteers greatly enrich the social interaction at school and awareness of sponsors in Netherlands by reporting back about their adventures. Their presence in Tanzania often inspires family and friends to visit and contribute to the tourist industry by visiting National Parks and spending money in hotels and during travelling. Unfortunately reduction of volunteers has a direct negative impact on deaf children in Dodoma region.
- During 2019 visitors from various countries visited Tanzania and the Dodoma Deaf School. Although people are interested in the well-being of the children, it has not resulted in significant contributions to education of the children.
- EOTAS Foundation continues with the development of the employability project, which consists of classrooms, hostels, vocational training and community awareness programs.
- The Government of Tanzania continues to contribute food for the children, payment of salaries for some of the teachers, regular health check and inoculation programs for the children. Although the school faces occasional shortage of food for the children, thus necessitating the organisation to redirect funding towards food and kitchen requirement.
- Throughout the year EOTAS has many more supporting activities to assure improvement and expansion of the Dodoma Deaf School. More information on these activities is also available in the yearly newsletters and via Facebook page of EOTAS foundation.

## **8 Result of the objectives set for 2019**

The priorities of EOTAS are determined by the needs of deaf children, their parents, the school and general cooperation of authorities. This means that from time to time short term targets will be adjusted due to new urgent needs arising or change of general policies. The following objectives have been achieved in 2019:

- EOTAS will continue to work on a succession plan and assure continuity of good quality management, education and maintenance of assets. During this process the interest of education for the Deaf Children and sustainability of the Dodoma Deaf School remains the main focus point.
- Negotiations with the government must lead to further improvement of support for the education of children at the Deaf School. This is challenging process, as the education of deaf children is not seen as a priority by authorities. Nevertheless it is expected that we do make progress in due time and that more responsibilities are carried by the Tanzania Government. We continue to work on transferring 3 cooks and 2 caregivers from EOTAS employment to Government employment, which has not happened yet.
- Continued training of all teachers to become measurably better skilled and confident in using sign language at school.
- The life skills hostels for the proposed Vocational training Centre, specifically for children who have need to stay at school in order to follow a vocational training program have been completed in November 2019.
- Development of Individual Vocational Training Manuals is continuing. This development has some delays due to lack of suitable accommodation for pilot teaching programs until more classrooms are completed. This project received funding from the Liliane foundation specifically for these training projects.

## **9 Objectives for 2020**

The priorities of EOTAS are determined by the needs of deaf children, their parents, the school and general co-operation of authorities. This means that from time to time short term targets will be adjusted due to new urgent needs arising or change of general policies. The following objectives are set for 2020:

- EOTAS will continue to work on a succession plan and assure continuity of good quality management, education and maintenance of assets. During this process the interest of education for the Deaf Children and sustainability of the Dodoma Deaf School remains the main focus point. Towards the end of 2020 the strategic Exit Plan will be further detailed as per prevailing circumstances.
- Negotiations with the government must lead to further improvement of support for the education of children at the Deaf School. This is challenging process, as the education of deaf children is not seen as a priority by authorities. Nevertheless it is expected that we do make progress in due time and that more responsibilities are carried by the Tanzania Government. We are working on transferring of 4 cooks and 4 caregivers from EOTAS employment to Government employment before the end of the year.
- Continued training of all teachers to become measurably better skilled and confident in using sign language at school.
- Continuation of Employability Program during 2020. This large program is expected to enhance greatly employment opportunities for deaf people in Tanzania. The main components of the program are Life Skills Campus, skill development, personal development, Community awareness, policy changes and supported employment. This program is expected to take about 4 years to implement with clearly measurable outputs through employment and economic self-reliance of the deaf students participating in this program.
- Continued development and improvement of Individual Vocational Training Manuals, for individualised training of deaf children, so they can learn at their own pace. This project received funding from the Liliane foundation specifically for these training projects.

## 10 Statement of responsibilities.

The following financial report explains the general income, expenses and balance of EOTAS in Tanzania. Insurance, airfares and allowances for the program coordinator are paid by EOTAS in the Netherlands and do not burden the Tanzanian organisation. All Board members of EOTAS are volunteers and do not receive a regular allowance for their position. They do receive a travel and food allowance when they attend periodic meetings.

The Board members are responsible for preparing the annual report and the financial statements in accordance with applicable law in Tanzania and Generally Accepted Accounting Practice. The NGO Act No. 24/2002- section 2 of Tanzania requires the NGO to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the NGO.

Reconciliation of all outstanding loan accounts causes a larger than usual re-adjustment in the financial report. The small loans occurred over a period of several years and repayments were intermingled with other activities. This issue has been corrected and due to improved strategies will not occur again.

In preparing those financial statements the Board is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the group will continue in business.

The Board is responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report and accounts comply with all current statutory requirements and the requirements of EOTAS' Constitution.

In accordance with the NGO act No 24/2002, as the Board members of the NGO, we certify that:

- so far as we are aware, there is no relevant audit information of which the charity's auditors are unaware;
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.
- All information presented in this report is true and accurate in relation to activities and financial statements of the NGO.

On behalf of the Board of Directors  
Program Director  
23 February 2020

Dated: 19-02-2020

Signed: 

Chairman

Signed: 

Secretary

## 11 REPORT OF THE AUDITOR

We have audited the financial accounts of Environment Oriented Training and Support for the year ended on 31<sup>st</sup> December 2019 and the related statements of Financial Position, Comprehensive Income, Receipts and Payments, Cash Flows and Changes in Equity for the year then ended.

Preparation of these Financial Statements is the responsibility of the Board of Directors. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material misstatement. An audit includes examination on a test basis, evidence supporting the amount and disclosures in the ENVIRONMENT ORIENTED TRAINING AND SUPPORT (EOTAS) financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management and internal control measures as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### In our opinion:

The financial statements give a true and fair view of the financial position of the Non-Governmental Organization as of December 31<sup>st</sup> 2019, and of the results of its operations, its financial position and cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium Enterprises (SME's) and comply with The Non-Governmental Organization Act 24 2002.

KEEN ACCOUNTANTS AND AUDITORS, TAX AND BUSINESS CONSULTANTS.  
( Certified Public Accountants)



M.K. MUSYANGI- ACPA-PP

**KEEN ACCOUNTANTS, AUDITORS,  
TAX & BUSINESS CONSULTANTS**  
P. O: Box 1491  
DODOMA

DODOMA - TANZANIA

DATE: 19-02-2020

Environment Oriented Training And Support

**12 Statement of financial position as at 31<sup>st</sup> December, 2019**

ASSETS EMPLOYED	NOTE	31.12.2019 Tsh	31.12.2018 Tsh
Fixed assets (Net)	2	2,856,177	3,733,167
<b>TOTAL</b>		<b>2,856,177</b>	<b>3,733,167</b>
 <b>CURRENT ASSETS</b>			
Cash at Bank and in hand	3	111,549,000	121,470,112
<b>TOTAL</b>		<b>111,549,000</b>	<b>121,470,112</b>
 <b>Current liabilities</b>			
Auditing fees		1,200,000	1,200,000
Cash and debtors held for school	3	111,549,000	121,470,112
 WORKING CAPITAL		 -1,200,000	 -1,200,000
<b>TOTAL NET ASSETS</b>		<b>1,656,177</b>	<b>2,533,167</b>
 <b>REPRESENTED BY</b>			
Unamortized funds		2,653,523	3,507,898
Surplus/(Deficit)		-2,458,009	-1,233,402
Adjustments		1,470,663	258,671
<b>TOTAL</b>		<b>1,666,177</b>	<b>2,533,167</b>

Notes 1 to 13 form part of these financial statements.

Signed:  \_\_\_\_\_

Chairman

Date: 19-02-2020

Signed:  \_\_\_\_\_

Program Director / Financial Controller

Date: 19-02-2020

Environment Oriented Training And Support

**13 Statement of profit or loss and other comprehensive income for the year ended 31st December 2019**

INCOME	NOTE	31.12.2019 Tsh	31.12.2018 Tsh
Funds from donors	6	9,944,400	12,732,840
Ammortization 2018	5		1,130,633
Ammortization 2019	5	854,375	
Interest	7	880	0
<b>TOTAL</b>		<b>10,799,655</b>	<b>13,863,473</b>
<b>GRAND TOTAL</b>		<b>10,799,655</b>	<b>13,863,473</b>
<b>LESS: EXPENDITURE</b>	8		
Administration/General		913,912	1,094,000
Human Resources		5,280,000	7,856,000
Tools and equipment		404,000	460,000
Travel expenses		1,171,000	1,984,840
Direct sponsoring		273,000	245,000
Communications		200,000	172,000
Workshops/meetings		1,056,400	921,000
Bank charges		646,088	0
<b>TOTAL</b>		<b>9,944,400</b>	<b>12,732,840</b>
Depreciation	2	879,862	1,156,119
Auditing fees		1,200,000	1,200,000
<b>TOTAL</b>		<b>2,079,862</b>	<b>2,356,119</b>
INCOME VERSUS EXPENDITURE			
<b>TOTAL</b>		<b>-1,224,607</b>	<b>-1,225,486</b>

Notes 1 to 13 form part of these financial statements.

Signed: 

Chairman

Date: 19-02-2020

Signed: 

Program Director / Financial Controller

Date: 19-02-2020

Environment Oriented Training And Support

**14 Statement of cash flows for the year ended 31<sup>st</sup> December, 2019**

		31.12.2019	31.12.2018
CASH FLOW FROM OPERATING ACTIVITIES	NOTE	Tsh	Tsh
Camp Holland reserve for education	4	88,244,148	82,131,311
Camp Holland overheads	4	-49,475,583	-47,690,394
Camp Holland Education Support	4	-38,768,565	-33,194,000
other receipts	7	880	0
NGO's office expenses	8	-9,944,400	-12,732,840
<b>TOTAL</b>		<b>-9,943,520</b>	<b>-11,485,923</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Capacity building projects	11	-226,444,386	-135,657,464
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Receipts from donors	6	327,147,404	391,949,598
School expenses	9	-67,693,150	-77,756,422
Education/Training programs	10	-32,987,460	-49,276,367
Capacity building projects	11	-	-
<b>TOTAL</b>		<b>226,466,794</b>	<b>264,916,809</b>
Net increase/ (Decrease) in cash		-9,921,112	117,773,422
Cash at beginning of period		121,470,112	3,696,690
<b>Cash at end of period</b>		<b>111,549,000</b>	<b>121,470,112</b>

Notes 1 to 13 form part of these financial statements.

Signed: 

Chairman

Date: 19-02-2020

Signed: 

Program Director / Financial Controller

Date: 19-02-2020

**Environment Oriented Training And Support**

**15 Statement of changes in equity (accumulated) funds for the year ended  
31<sup>st</sup> December 2019**

<b>ACCUMULATED FUNDS</b>		<b>Surplus (Deficit)</b>	<b>Unamortized funds</b>	<b>Adjustments</b>	<b>Total</b>
Opening balance	01/01/19	-1,233,402	3,507,898	258,671	2,533,167
<b>Transactions for the year 2019:</b>					
Deficit		-1,224,607			-1,224,607
Amortization			-854,375		-854,375
Adjustments				1,211,992	1,211,992
<b>TOTAL</b>		<b><u>-2,458,009</u></b>	<b><u>2,653,523</u></b>	<b><u>1,470,663</u></b>	<b><u>1,666,177</u></b>

Notes 1 to 13 form part of these financial statements.

Signed: 

Chairman

Date: 19-02-2020

Signed: 

Program Director / Financial Controller

Date: 19-02-2020

Environment Oriented Training And Support

**16 Statement of Receipts and Payments for the year ended 31<sup>st</sup> December 2019**

RECEIPTS	NOTE	31.12.2019 Tsh	31.12.2018 Tsh
Liliane Foundation project funds	6	276,687,404	238,484,282
Liliane Foundation child support	6	50,000,000	49,959,784
Private donations	6	460,000	29,692,571
EOTAS-Netherlands	6	0	73,812,960
Camp Holland education reserve	4	88,244,148	82,142,263
Others	7	880	0
Opening Balance	—	121,470,112	3,696,690
<b>TOTAL</b>		<b>536,862,544</b>	<b>477,788,551</b>
<b>PAYMENTS</b>			
NGO office expenses	8	9,944,400	12,732,840
Camp Holland overhead cost	4	49,475,583	47,701,346
Camp Holland education support	4	38,768,565	33,194,000
School Support	9	67,693,150	77,756,422
Education/training programs	10	32,987,460	49,276,367
Capacity building projects	11	226,444,386	135,657,464
<b>TOTAL</b>		<b>425,313,544</b>	<b>356,318,439</b>
<b>CLOSING BALANCE</b>		<b>111,549,000</b>	<b>121,470,112</b>

Notes 1 to 13 form part of these financial statements.

Signed: 

Chairman

Date: 19-02-2020

Signed: 

Program Director / Financial Controller

Date: 19-02-2020

## 17 Notes to the financial statements for the year ended 31<sup>st</sup> December 2019

### 17.1 Note 1 - ACCOUNTING POLICIES

#### **Funding policies:**

- EOTAS-Tz seeks, receives and manages funds from donors, on behalf of the Dodoma Deaf School and post-primary deaf students.
- EOTAS makes all payments on behalf of Post-Primary Students.
- EOTAS receives income from donors in the form of grants.

#### **Ownership and management of property:**

Property acquired by EOTAS-Tz for the purpose of supporting Deaf Education in Dodoma continues to be managed by the organisation during the running of the project. All property are considered to be entrusted to DCT for the purpose of improving and expanding Deaf Education in Dodoma region.

#### **Fixed assets:**

Rates of depreciation used in the accounts for fixed assets are:

- Computers and printers 20%
- Furniture 10%
- Motor vehicle 25%

Depreciation is charged in relation to the remaining time in the year of purchase.

#### **The School Management:**

- The school is managed by the Head teacher under the School Committee comprising of representatives from the Ward authorities, Teachers and parents.
- Financial resources for running and expansion of the school are availed through EOTAS Foundation.

## Environment Oriented Training And Support

### 17.2 Note 2 Non-current assets

S/N	Particulars	Cost			Total	Disposal	Grand total	Depreciation					Nett book value 2018	Ammort. 2018	Nett book value 2019	Ammort. 2019
		Opening	Added purch.	Added don.				Opening	Additions	Total	Disposal	Grand total				
1	Suzuki carrier	7,159,375			7,159,375		7,159,375	4,151,477	751,975	4,903,451		4,903,451	3,007,898	1,002,633	2,255,924	751,975
2	Laptop Samsung	360,000			360,000		360,000	175,680	36,864	212,544		212,544	184,320	46,080	147,456	36,864
3	Laptop Toshiba	640,000			640,000		640,000	312,320	65,536	377,856		377,856	327,680	81,920	262,144	65,536
4	Laser Printer HP	25,166			25,166		25,166	12,281	3,221	15,502		15,502	12,885		10,308	
5	Desk (main)	288,691			288,691		288,691	101,620	20,786	122,406		122,406	187,072		168,365	
6	Chair (Executive)	11,305			11,305		11,305	3,979	814	4,793		4,793	7,326		6,593	
7	Chair (Secretary)	2,800			2,800		2,800	986	202	1,188		1,188	1,815		1,633	
8	Chair (plastic) x2	538			538		538	190	39	229		229	348		314	
9	Desk (Secretary)	1,181			1,181		1,181	416	85	501		501	765		689	
10	Shelves (filing)	2,359			2,359		2,359	830	170	1,000		1,000	1,529		1,376	
11	Shelves (small)	2,359			2,359		2,359	830	170	1,000		1,000	1,529		1,376	
	<b>TOTAL</b>	<b>8,493,775</b>	<b>0</b>	<b>0</b>	<b>8,493,775</b>	<b>0</b>	<b>8,493,775</b>	<b>4,760,609</b>	<b>879,862</b>	<b>5,640,470</b>	<b>0</b>	<b>5,640,470</b>	<b>3,733,167</b>	<b>1,130,633</b>	<b>2,856,177</b>	<b>854,375</b>

## Environment Oriented Training And Support

### 17.3 Notes 3 - 6

	2019	2018
<b>NOTE 3 CASH AT BANK AND IN HAND</b>		
Cash at Bank	111,549,000	107,958,423
Cash in hand	0	13,511,689
<b>TOTAL</b>	<b><u>111,549,000</u></b>	<b><u>121,470,112</u></b>

<b>NOTE 4 Kilimani cash managed for exclusive use of Dodoma Deaf School</b>		
Opening balance	1,246,917	1,257,869
Deposited in bank	22,088,380	0
Received in cash	61,268,714	80,884,394
Advance from Capacity building	3,640,137	
<b>Sub-total</b>	<b><u>88,244,148</u></b>	<b><u>82,142,263</u></b>
Less overhead cost	49,475,583	47,701,346
Less Education support	38,768,565	33,194,000
<b>Sub-total</b>	<b><u>88,244,148</u></b>	<b><u>80,895,346</u></b>
<b>TOTAL</b>	<b><u>0</u></b>	<b><u>1,246,917</u></b>

<b>NOTE 5 GRANTS AMMORTISATION</b>		
Opening Balance	0	0
Suzuki carrier donations	7,159,375	7,159,375
Laptop donations	988,000	988,000
Ammortization 2016	-2,012,000	-2,012,000
Ammortization 2017	-1,496,884	-1,496,884
Ammortization 2018	-1,130,633	-1,130,633
Ammortization 2019	-854,375	0
Adjustment	39	
<b>TOTAL</b>	<b><u>2,653,523</u></b>	<b><u>3,507,858</u></b>

<b>NOTE 6 Funds from donors</b>				
Liliane Foundation -project funds		276,687,404		238,484,282
Liliane foundation - child support		50,000,000		49,959,784
Private donations		460,000		29,692,571
EOTAS- Netherlands		0		73,812,960
<b>SUB-TOTAL</b>		<b><u>327,147,404</u></b>		<b><u>391,949,598</u></b>
Less office expenses @	3.04%	9,944,400	3.25%	12,732,840
<b>TOTAL NET</b>		<b><u>317,203,004</u></b>		<b><u>379,216,758</u></b>

## Environment Oriented Training And Support

### 17.4 Notes 7 – 10

<b>NOTE 7 Other Income</b>		
Bank interest/ difference exchange rates	880	1,020,809
<b>TOTAL</b>	<b>880</b>	<b>1,020,809</b>

<b>NOTE 8 OFFICE EXPENSE</b>		
Administration/General	913,912	1,094,000
Human Resources	5,280,000	7,856,000
Tools and equipment	404,000	460,000
Travel expenses	1,171,000	1,984,840
Direct Sponsoring	273,000	245,000
Communications/utilities	200,000	172,000
Workshops/meetings/training	1,056,400	921,000
Bank charges and taxes	646,088	0
<b>TOTAL</b>	<b>9,944,400</b>	<b>12,732,840</b>

<b>NOTE 9 SCHOOL EXPENSES</b>		
See book keeping 2018 School		77,756,422
See book keeping 2019 School	67,693,150	

<b>NOTE 10 EDUCATION/TRAINING PROGRAMS</b>		
See book keeping 2018 External primary education		17,760,000
See book keeping 2019 External primary education	11,073,000	
See book keeping 2018 External vocational training		9,614,071
See book keeping 2019 External vocational training	2,922,000	
See book keeping 2018 Secondary support		14,446,000
See book keeping 2019 Secondary support	3,599,000	
See book keeping 2018 Training manuals development		7,456,296
See book keeping 2019 Training manuals development	15,393,460	
<b>TOTAL</b>	<b>32,987,460</b>	<b>49,276,367</b>

## Environment Oriented Training And Support

### 17.5 Notes 11 – 13

#### NOTE 11 CAPACITY BUILDING PROJECTS

See book keeping 2018	Employability-girls		19,544,568
See book keeping 2019	Employability-girls	64,766,900	
See book keeping 2018	Employability-boys		24,266,333
See book keeping 2019	Employability-boys	58,429,000	
See book keeping 2018	Life skills coach room		0
See book keeping 2019	Life skills Coach room	11,347,699	
See book keeping 2018	Fence project		26,911,600
See book keeping 2019	Fence project	39,499,250	
See book keeping 2018	Employability classrooms		13,533,833
See book keeping 2019	Employability classrooms	22,813,150	
See book keeping 2018	Primary Classrooms		46,792,630
See book keeping 2019	Primary Classrooms	0	
See book keeping 2018	Employability equipment		4,608,500
See book keeping 2019	Employability equipment	25,948,250	
See book keeping 2019	Advance Kilimani project	3,640,137	
<b>TOTAL</b>		<b>226,444,386</b>	<b>135,657,464</b>

#### NOTE 12 ASSETS AT VALUATION

Camp Holland, Kilimani buildings + land	495,147,840	412,623,200
Camp Holland, Kilimani inventory	28,000,000	28,000,000
<b>Camp Holland TOTAL</b>	<b>523,147,840</b>	<b>440,623,200</b>
Deaf School, buildings + land	2,853,040,251	2,043,218,655
Deaf School, inventory	159,368,686	68,653,536
<b>Deaf School TOTAL</b>	<b>3,012,408,937</b>	<b>2,111,872,191</b>
<b>Grand Total assets</b>	<b>3,535,556,777</b>	<b>2,552,495,391</b>

#### NOTE 13 CONTINGENT LIABILITIES

The NGO has no pending litigations as at the balance sheet date.