



Environment Oriented Training And Support

EOTAS FOUNDATION

ANNUAL REPORT FOR THE YEAR ENDED

31ST DECEMBER 2021

Activity report and audited financial statements



Our Deaf Students have successfully completed their Primary Education

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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 31st December 2021.

The year 2021 has continued to be dominated by the consequences of the global Covid-19 outbreak. Furthermore the year 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 2021:

- 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 | 12 | 8 | | | Mwanahamisi Shomari | Rehema Charles |
| Preschool B | | | | | | |
| 1a | 8 | 5 | | | | Ms. Mkunde |
| 1b | 7 | 6 | | | | Ms. Modesta |
| 2 | 7 | 4 | Zulpha Kombo, Hajara Kihwere | | | |
| 3a | 6 | 4 | Zuhura Rajabu, Edina Nyarege | Tausi Amiri | | |
| 3b | 6 | 5 | Sakina Mmari, Dorothy Faustina | | | |
| 4 | 8 | 5 | Leah Mwayi, Pascal Ngoda | Jane Binyumo | | |
| 5a | 5 | 5 | Theodosia Mligo Fredy Gelvas | Anitha Massawe | | |
| 5b | 6 | 7 | Halima Msongo Milanzi Maulizo Joseph Degera Awadhi Mbogo | | | |
| 6 | | | | | | |
| 7 | 1 | 11 | Mr. Chipalo Mrs Ngiliule | Kessy Yusuph | | |
| Head teacher | | | Mr. K. Maingu | | | |
| TOTAL Nr: | 66 | 60 | 17 | 4 | 1 | 3 |

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.

In addition to the teachers in the table above, the management of the school and well-being of the children is further strengthened by the following Tanzanian support personnel:

- One Bookkeeper and one Secretary in the management office;
- Three cooks at school;
- One patron and one matron;
- Three guards at Camp Holland apartment compound.
- One full time Supervisor and one part time housekeeper at Camp Holland
- Four Vocational Training teachers /Coaches.
- Two guards at the school;
- One general assistant.

Due to efforts from the Government there is no shortage of teachers at the school and groups can be divided according to Government regulations. Thanks to the capacity building funding from Liliane Foundation in the Netherlands, we now have enough classrooms and boarding house have been converted back to their original purpose. EOTAS Foundation 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 118 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 132 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.
- Maintenance of buildings and facilities is a heavy burden for the organisation. Due to rough treatment of facilities and poor quality of available materials in Dodoma, a considerable amount of resources is required to keep all facilities in good condition.
- 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, woodworking, 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.

7 Support Activities and main events

During the year 2021 the following has occurred:

- Due to the Covid-19 pandemic Camp Holland failed to receive the expected amount of visitors. This resulted in a drop of expected support for the school from Tsh90,000,000/- to Tsh49,000,000/- or close to 44% shortfall in 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 2021 we failed to attract visitors from other countries to visit the Dodoma Deaf School, except for some foreign residents in Dodoma.
- 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 2021

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 2021:

- 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.

- 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 2022

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 2022:

- 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 2022 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 the Vocational Training and Employability Program during 2022. 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 subject to sufficient donor funding 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 large project can only continue with sufficient donor funding.

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
01 February 2022

Dated: _____

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 31st December 2021 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 31st 2021, 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

DODOMA - TANZANIA

DATE: _____

Environment Oriented Training And Support

12 Statement of financial position as at 31st December, 2021

| ASSETS EMPLOYED | NOTE | 31.12.2021 Tsh | 31.12.2020 Tsh |
|----------------------------------|------|-------------------|-------------------|
| Fixed assets (Net) | 2 | 1,499,357 | 2,139,260 |
| TOTAL | | 1,499,357 | 2,139,260 |
| CURRENT ASSETS | | | |
| Cash at Bank and in hand | 3 | 3,871,993 | 63,680,811 |
| TOTAL | | 3,871,993 | 63,680,811 |
| Current liabilities | | | |
| Auditing fees | | 1,500,000 | 1,400,000 |
| Cash and debtors held for school | 3 | 3,871,993 | 63,680,811 |
| WORKING CAPITAL | | -1,500,000 | -1,400,000 |
| TOTAL NET ASSETS | | -643 | 739,260 |
| REPRESENTED BY | | | |
| Unamortized funds | | 1,487,356 | 1,987,142 |
| Surplus/(Deficit) | | -5,545,791 | -3,905,672 |
| Adjustments | | 4,057,792 | 2,657,790 |
| TOTAL | | -643 | 739,260 |

Notes 1 to 13 form part of these financial statements.

Signed: _____

Chairman

Date: _____

Signed: _____

Program Director / Financial Controller

Date: _____

Environment Oriented Training And Support

13 Statement of profit or loss and other comprehensive income for the year ended 31st December 2021

| INCOME | NOTE | 31.12.2021 Tsh | 31.12.2020 Tsh |
|------------------------------------|------|-------------------|-------------------|
| Funds from donors | 6 | 14,486,099 | 9,720,873 |
| Ammortization 2020 | 5 | | 666,381 |
| Ammortization 2021 | 5 | 499,786 | |
| Interest | 7 | 0 | 0 |
| TOTAL | | 14,985,885 | 10,387,254 |
| GRAND TOTAL | | 14,985,885 | 10,387,254 |
| LESS: EXPENDITURE | 8 | | |
| Administration/General | | 598,239 | 516,800 |
| Bank charges and taxes, WCF | | 1,030,985 | 193,200 |
| Communications / Utilities | | 1,445,000 | 300,000 |
| Registration, audits, legal issues | | 5,368,000 | |
| Training, Meetings, Coaching | | 1,250,000 | 1,530,000 |
| Travel expenses | | 1,157,000 | 100,000 |
| Consumables | | 980,000 | |
| Human Resources | | 2,566,875 | 6,525,873 |
| Tools and equipment | | 90,000 | 500,000 |
| Direct sponsoring | | 0 | 55,000 |
| TOTAL | | 14,486,099 | 9,720,873 |
| Depreciation | 2 | 639,905 | 714,044 |
| Auditing fees | | 1,500,000 | 1,200,000 |
| TOTAL | | 2,139,905 | 1,914,044 |
| INCOME VERSUS EXPENDITURE | | | |
| TOTAL | | -1,640,119 | -1,247,663 |

Notes 1 to 13 form part of these financial statements.

Signed: _____

Signed: _____

Chairman

Program Director / Financial Controller

Date: _____

Date: _____

Environment Oriented Training And Support

14 Statement of cash flows for the year ended 31st December, 2021

| CASH FLOW FROM OPERATING ACTIVITIES | NOTE | 31.12.2021 Tsh | 31.12.2020 Tsh |
|--------------------------------------------|------|----------------------------|----------------------------|
| Camp Holland reserve for education | 4 | 49,134,274 | 62,108,352 |
| Camp Holland overheads | 4 | -34,234,925 | -33,893,900 |
| Camp Holland Education Support | 4 | -18,453,000 | -27,845,500 |
| other receipts | 7 | 0 | 0 |
| NGO's office expenses | 8 | -14,486,099 | -9,720,873 |
| TOTAL | | <u>-18,039,750</u> | <u>-9,351,921</u> |
| | | | |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Capacity building projects | 11 | 0 | -114,732,843 |
| | | | |
| CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Receipts from donors | 6 | 137,170,214 | 215,564,216 |
| School expenses | 9 | -73,352,368 | -61,707,833 |
| Education/Training programs | 10 | -70,651,588 | -77,639,808 |
| Capacity building projects | 11 | -34,935,326 | |
| Sub total expenses | | <u>-178,939,282</u> | <u>-139,347,641</u> |
| TOTAL | | <u>-41,769,068</u> | <u>76,216,575</u> |
| | | | |
| Net increase/ (Decrease) in cash | | -59,808,818 | -47,868,189 |
| Cash at beginning of period | | 63,680,811 | 111,549,000 |
| Cash at end of period | | <u>3,871,993</u> | <u>63,680,811</u> |

Notes 1 to 13 form part of these financial statements.

Signed: _____

Chairman

Date: _____

Signed: _____

Program Director / Financial Controller

Date: _____

Environment Oriented Training And Support

15 Statement of changes in equity (accumulated) funds for the year ended 31st December 2021

| ACCUMULATED FUNDS | | Surplus (Deficit) | Unamortized funds | Adjustments | Total |
|----------------------------------------|----------|--------------------------|-------------------------|-------------------------|--------------------|
| Opening balance | 01/01/21 | <u>-3,905,672</u> | <u>1,987,142</u> | <u>2,657,790</u> | <u>739,260</u> |
| Transactions for the year 2021: | | | | | |
| Deficit | | <u>-1,640,119</u> | | | |
| Amortization | | | <u>-499,786</u> | | |
| Adjustments | | | | <u>1,400,002</u> | <u>-739,903</u> |
| TOTAL | | <u>-5,545,791</u> | <u>1,487,356</u> | <u>4,057,792</u> | <u>-643</u> |

Notes 1 to 13 form part of these financial statements.

Signed: _____

Chairman

Date: _____

Signed: _____

Program Director / Financial Controller

Date: _____

Environment Oriented Training And Support

16 Statement of Receipts and Payments for the year ended 31st December 2021

| RECEIPTS | NOTE | 31.12.2021 Tsh | 31.12.2020 Tsh |
|----------------------------------|------|----------------------------------|----------------------------------|
| Liliane Foundation project funds | 6 | 0 | 138,464,216 |
| Liliane Foundation child support | 6 | 52,500,000 | 50,500,000 |
| Private donations | 6 | 2,075,400 | 500,000 |
| EOTAS-Netherlands | 6 | 82,594,814 | 26,100,000 |
| Camp Holland education reserve | 4 | 49,134,274 | 62,108,352 |
| Others | 7 | 0 | 0 |
| Sub-total Receipts | | <u>186,304,488</u> | <u>277,672,568</u> |
| Opening Balance | -- | 63,680,811 | 111,549,000 |
| TOTAL | | <u><u>249,985,299</u></u> | <u><u>389,221,568</u></u> |
| PAYMENTS | | | |
| NGO office expenses | 8 | 14,486,099 | 9,720,873 |
| Camp Holland overhead cost | 4 | 34,234,925 | 33,893,900 |
| Camp Holland education support | 4 | 18,453,000 | 27,845,500 |
| School Support | 9 | 73,352,368 | 61,707,833 |
| Education/training programs | 10 | 70,651,588 | 77,639,808 |
| Capacity building projects | 11 | 34,935,326 | 114,732,843 |
| TOTAL | | <u>246,113,306</u> | <u>325,540,757</u> |
| CLOSING BALANCE | | <u><u>3,871,993</u></u> | <u><u>63,680,811</u></u> |

Notes 1 to 13 form part of these financial statements.

Signed: _____

Chairman

Date: _____

Signed: _____

Program Director / Financial Controller

Date: _____

Environment Oriented Training And Support

17 Notes to the financial statements for the year ended 31st December 2021

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 2020 | Ammort. 2020 | Nett book value 2021 | Ammort. 2021 |
|-----|--------------------|------------------|--------------|------------|------------------|----------|------------------|------------------|----------------|------------------|----------|------------------|----------------------|----------------|----------------------|----------------|
| | | Opening | Added purch. | Added don. | | | | Opening | Additions | Total | Disposal | Grand total | | | | |
| 1 | Suzuki carrier | 7,159,375 | | | 7,159,375 | | 7,159,375 | 5,467,432 | 422,986 | 5,890,418 | | 5,890,418 | 1,691,943 | 563,981 | 1,268,957 | 422,986 |
| | | | | | | | | | 0 | | | | | | | |
| 2 | Laptop Samsung | 360,000 | | | 360,000 | | 360,000 | 249,408 | 27,648 | 277,056 | | 277,056 | 110,592 | 36,864 | 82,944 | 27,648 |
| 3 | Laptop Toshiba | 640,000 | | | 640,000 | | 640,000 | 443,392 | 49,152 | 492,544 | | 492,544 | 196,608 | 65,536 | 147,456 | 49,152 |
| | | | | | | | | | 0 | | | | 0 | | 0 | |
| 4 | Laser Printer HP | 25,166 | | | 25,166 | | 25,166 | 18,079 | 7,087 | 25,166 | | 25,166 | 7,087 | | 0 | |
| 5 | Desk (main) | 288,691 | | | 288,691 | | 288,691 | 164,497 | 124,194 | 288,691 | | 288,691 | 124,194 | | 0 | |
| 6 | Chair (Executive) | 11,305 | | | 11,305 | | 11,305 | 6,441 | 4,864 | 11,305 | | 11,305 | 4,864 | | 0 | |
| 7 | Chair (Secretary) | 2,800 | | | 2,800 | | 2,800 | 1,596 | 1,204 | 2,800 | | 2,800 | 1,204 | | 0 | |
| 8 | Chair (plastic) x2 | 538 | | | 538 | | 538 | 307 | 231 | 538 | | 538 | 230 | | 0 | |
| 9 | Desk (Secretary) | 1,181 | | | 1,181 | | 1,181 | 673 | 508 | 1,181 | | 1,181 | 508 | | 0 | |
| 10 | Shelves (filing) | 2,359 | | | 2,359 | | 2,359 | 1,344 | 1,015 | 2,359 | | 2,359 | 1,015 | | 0 | |
| 11 | Shelves (small) | 2,359 | | | 2,359 | | 2,359 | 1,344 | 1,015 | 2,359 | | 2,359 | 1,015 | | 0 | |
| | TOTAL | 8,493,775 | 0 | 0 | 8,493,775 | 0 | 8,493,775 | 6,354,513 | 639,905 | 6,994,418 | 0 | 6,994,418 | 2,139,260 | 666,381 | 1,499,357 | 499,786 |

17.3 Notes 3 - 5

| | 2021 | 2020 |
|----------------------------------------|-------------------------|--------------------------|
| NOTE 3 CASH AT BANK AND IN HAND | | |
| Cash at Bank | 3,265,993 | 63,621,811 |
| Cash in hand | 606,000 | 59,000 |
| TOTAL | <u>3,871,993</u> | <u>63,680,811</u> |

| | | |
|---------------------------------------------------------------------------------|--------------------------|--------------------------|
| NOTE 4 Camp Holland cash managed for exclusive use of Dodoma Deaf School | | |
| Opening balance | 368,952 | 0 |
| Deposited in bank | 25,954,537 | 31,647,462 |
| Received in cash | 22,810,785 | 34,101,027 |
| Advance from Capacity building | | -3,640,137 |
| Sub-total | <u>49,134,274</u> | <u>62,108,352</u> |
| Less overhead cost | 34,234,925 | 33,893,900 |
| Less Education support | 18,453,000 | 27,845,500 |
| Sub-total | <u>52,687,925</u> | <u>61,739,400</u> |
| TOTAL | <u>-3,553,651</u> | <u>368,952</u> |

| | | |
|------------------------------------|-------------------------|-------------------------|
| NOTE 5 GRANTS AMMORTISATION | | |
| Opening Balance | | 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 | -854,375 |
| Ammortization 2020 | -666,381 | -666,381 |
| Ammortization 2021 | -499,786 | |
| Adjustment | 39 | 39 |
| TOTAL | <u>1,487,356</u> | <u>1,987,142</u> |

Environment Oriented Training And Support

17.4 Notes 6 – 9

| | | 2021 | | 2020 |
|---------------|------------------------------------|--------------------|-------|--------------------|
| NOTE 6 | Funds from donors | | | |
| | Liliane Foundation -project funds | 0 | | 138,464,216 |
| | Liliane foundation - child support | 52,500,000 | | 50,500,000 |
| | Private donations in Tz | 2,075,400 | | 500,000 |
| | EOTAS - NL-general | 22,729,081 | | 26,100,000 |
| | EOTAS – NL -Shuleni | 48,691,803 | | |
| | EOTAS – NL – Voc. Training | 1,220,000 | | |
| | EOTAS – NL -Wanaziwi Art and Craft | 9,953,930 | | |
| | Sub-Total EOTAS-NL | 82,594,814 | | |
| | SUB-TOTAL | 137,170,214 | | 215,564,216 |
| | Less office expenses @ 10.56% | 14,486,099 | 4.51% | 9,720,873 |
| | TOTAL NET | 122,684,115 | | 205,843,343 |

| | | | | |
|---------------|------------------------------------------|----------|--|----------|
| NOTE 7 | Other Income | | | |
| | Bank interest/ difference exchange rates | 0 | | 0 |
| | TOTAL | 0 | | 0 |

| | | | | |
|---------------|------------------------------------|-------------------|--|------------------|
| NOTE 8 | OFFICE EXPENSE | | | |
| | Administration/General | 598,239 | | 516,800 |
| | Bank charges and taxes, WCF | 1,030,985 | | 193,200 |
| | Communications/utilities | 1,445,000 | | 300,000 |
| | Registration, audits, legal issues | 5,368,000 | | 0 |
| | Training, Meetings, Coaching | 1,250,000 | | 1,530,000 |
| | Travel expenses | 1,157,000 | | 100,000 |
| | Consumables | 980,000 | | 0 |
| | Human Resources | 2,566,875 | | 6,525,873 |
| | Tools and equipment | 90,000 | | 500,000 |
| | Direct Sponsoring | 0 | | 55,000 |
| | TOTAL | 14,486,099 | | 9,720,873 |

| | | | | |
|---------------|------------------------------|------------|--|------------|
| NOTE 9 | SCHOOL EXPENSES | | | |
| | See book keeping 2020 School | | | 61,707,833 |
| | See book keeping 2021 School | 73,352,368 | | |

Environment Oriented Training And Support

17.5 Notes 10 – 13

| | 2021 | 2020 |
|------------------------------------------------------|--------------------------|--------------------------|
| NOTE 10 EDUCATION/TRAINING PROGRAMS | | |
| See book keeping 2020 External primary education | | 13,370,826 |
| See book keeping 2021 External primary education | 4,070,000 | |
| See book keeping 2020 External vocational training | | 51,649,794 |
| See book keeping 2021 External vocational training | 30,260,000 | |
| See book keeping 2020 Secondary support | | 4,434,188 |
| See book keeping 2021 Secondary support | 8,248,000 | |
| See book keeping 2020 Training manuals development | | 8,185,000 |
| See book keeping 2021 Training manuals development | 18,258,588 | |
| See book keeping 2020 Extra curricular Art and Craft | | 0 |
| See book keeping 2021 Extra curricular Art and Craft | 9,815,000 | |
| TOTAL | <u>70,651,588</u> | <u>77,639,808</u> |

| | | |
|------------------------------------------------|--------------------------|---------------------------|
| NOTE 11 CAPACITY BUILDING PROJECTS | | |
| See book keeping 2020 Life skills hostel-girls | | 0 |
| See book keeping 2021 Life skills hostel-girls | 0 | |
| See book keeping 2020 Life skills hostel-boys | | 0 |
| See book keeping 2021 Life skills hostel-boys | 0 | |
| See book keeping 2020 Life skills coach room | | 11,489,005 |
| See book keeping 2021 Life skills Coach room | 0 | |
| See book keeping 2020 Fence project | | 1,489,999 |
| See book keeping 2021 Fence project | 0 | |
| See book keeping 2020 Employability classrooms | | 51,120,440 |
| See book keeping 2021 Employability classrooms | 0 | |
| See book keeping 2020 Primary Classrooms | | 0 |
| See book keeping 2021 Primary Classrooms | 0 | |
| See book keeping 2020 Employability equipment | | 54,273,536 |
| See book keeping 2021 Employability equipment | 34,935,326 | |
| See book keeping 2020 Advance Kilimani project | | -3,640,137 |
| See book keeping 2021 Advance Kilimani project | 0 | |
| TOTAL | <u>34,935,326</u> | <u>114,732,843</u> |

| | | |
|-----------------------------------------|-----------------------------|-----------------------------|
| NOTE 12 ASSETS AT VALUATION | | |
| Camp Holland, Kilimani buildings + land | 599,128,886 | 544,662,624 |
| Camp Holland, Kilimani inventory | 28,000,000 | 28,000,000 |
| Camp Holland TOTAL | <u>627,128,886</u> | <u>572,662,624</u> |
| Deaf School, buildings + land | 3,514,679,791 | 3,195,163,447 |
| Deaf School, inventory | 248,577,548 | 213,642,222 |
| Deaf School TOTAL | <u>3,763,257,339</u> | <u>3,408,805,668</u> |
| Grand Total assets | <u>4,390,386,225</u> | <u>3,981,468,292</u> |

| | |
|------------------------------------------------------------------|--|
| NOTE 13 CONTINGENT LIABILITIES | |
| The NGO has no pending litigations as at the balance sheet date. | |