



**Environment Oriented Training And Support**

## **EOTAS FOUNDATION**

**ANNUAL REPORT FOR THE YEAR ENDED**

**31ST DECEMBER 2022**

Activity report and audited financial statements



Panorama photo of the Dodoma Deaf School December 2022.

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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 31<sup>st</sup> December 2022.

The year 2022 has continued to be dominated by global events, which caused large challenge due to price hikes on many products needed for the school. The year has been utilized by the EOTAS Foundation to consolidate the Education programs in Tanzania and maintain 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 2022:

- 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:	Dodoma Deaf School, Plot 9-14, B-Centre, Kisasa, P.O. Box 2696, Dodoma, Tanzania.	
Phone:	+255 659 806388	
Email/ website:	info@eotasfoundation.org / www.eotasfoundation.org	
Reg. Nr.:	I-NGO/R1/00412	
Bank Details:	<u>National Bank of Commerce</u> : 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	11	9			Mwanahamisi Shomari	Rehema Charles
Preschool B						
1a	9	6				Ms. Mkunde
1b	9	6				Ms. Modesta
2	5	6	Zulpha Kombo, Hajara Kihwere			
3a	4	7	Zuhura Rajabu, Edina Nyarege	Tausi Amiri		
3b	7	3	Sakina Mmari, Dorothy Faustina			
4	5	4	Leah Mwayi, Pascal Ngoda	Jane Binyumo		
5a	5	5	Theodosia Mligo Fredy Gelvas	Anitha Massawe		
5b	5	4	Halima Msongo Milanzi Maulizo Joseph Degera Awadhi Mbogo			
6	6	7	Mr. Chipalo Mrs Ngiliule	Kessy Yusuph		
7	-	-				
Head teacher			Mr. K. Maingu			
<b>TOTAL Nr:</b>	<b>71</b>	<b>59</b>	<b>17</b>	<b>4</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.

In addition to the teachers in the table above, the management of the Education Program 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 120 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 130 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, 130 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 2022 the following has occurred:

- As a result of global events and policy changes within Tanzania, the organisation failed to receive the expected amount of visitors and donors. This resulted in an unprecedented drop of expected support for the school. The shortfall for education and care of the children had to be compensated from the cash reserves of EOTAS in the Netherlands.
- The number of volunteers remained well below expected levels, 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 2022 we failed to attract visitors from other countries to visit the Dodoma Deaf School, except for some foreign residents in Dodoma.
- 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.
- Various national level ceremonies and events took place at the Dodoma Deaf School, which indicates a clear recognition by the local authorities of the significance of the school in the community.

## **8 Result of the objectives set for 2022**

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 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.
- 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 has been completed This development had some delays due to lack of suitable accommodation for pilot teaching programs until more classrooms were completed. This project received funding from the Liliane foundation specifically for these training projects.

## **9 Objectives for 2023**

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 2023:

- 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 2023 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 continue to work 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 2023. This important program is expected to enhance greatly employment opportunities for deaf people in Tanzania. Currently the Program focusses on training of new teachers at our school. Thanks to available hostels, we can accommodate hearing and deaf teachers in field training. this facility is very important to improve the education opportunities for children with hearing impairment throughout the whole country.
- 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 2023

Dated: 26 - 02 - 2023

Signed: Ganana Kamwela

Chairman

Signed: Neema Mwegoha

Secretary

*\* This report has been validated by signatories and therefore does not contain original signatures. \**

## 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 2022 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> 2022, 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*  
M.K. MUSYANGI- ACPA-PP

DODOMA - TANZANIA

DATE: 30 - 01 - 2023

## Environment Oriented Training And Support

### 12 Statement of financial position as at 31<sup>st</sup> December, 2022

ASSETS EMPLOYED	NOTE	31.12.2022 Tsh	31.12.2021 Tsh
Fixed assets (Net)	2	951,718	1,499,357
<b>TOTAL</b>		<b>951,718</b>	<b>1,499,357</b>
 <b>CURRENT ASSETS</b>			
Cash at Bank and in hand	3	2,682,353	3,871,993
<b>TOTAL</b>		<b>2,682,353</b>	<b>3,871,993</b>
 <b>Current liabilities</b>			
Auditing fees		1,500,000	1,500,000
Cash and debtors held for school	3	2,682,353	3,871,993
WORKING CAPITAL		-1,500,000	-1,500,000
<b>TOTAL NET ASSETS</b>		<b>-548,282</b>	<b>-643</b>
 <b>REPRESENTED BY</b>			
Unamortized funds		862,917	1,487,356
Surplus/(Deficit)		-5,545,791	-5,545,791
Adjustments		4,134,592	4,057,792
<b>TOTAL</b>		<b>-548,282</b>	<b>-643</b>

Notes 1 to 13 form part of these financial statements.

Signed: *Ganana Kamwela*

Chairman

Date: *26 - 02 - 2023*

Signed: *Robin Donkersgoed*

Program Director / Financial Controller

Date: *26 - 02 - 2023*

## Environment Oriented Training And Support

### 13 Statement of profit or loss and other comprehensive income for the year ended 31st December 2022

INCOME	NOTE	31.12.2022 Tsh	31.12.2021 Tsh
Funds from donors	6	20,176,700	14,486,099
Ammortization 2021	5		499,786
Ammortization 2022	5	624,439	
Interest	7	0	0
<b>TOTAL</b>		<b>20,801,140</b>	<b>14,985,885</b>
<b>GRAND TOTAL</b>		<b>20,801,140</b>	<b>14,985,885</b>
<b>LESS: EXPENDITURE</b>	<b>8</b>		
Administration/General		15,500	598,239
Bank charges and taxes, WCF		515,200	1,030,985
Communications / Utilities		898,000	1,445,000
Registration, legal issues		296,000	5,368,000
Training, Meetings, Coaching		0	1,250,000
Travel expenses		898,000	1,157,000
Consumables		95,500	980,000
Human Resources		15,898,500	2,566,875
Tools and equipment		60,000	90,000
Direct sponsoring		0	0
Auditing fees		1,500,000	1,500,000
<b>TOTAL</b>		<b>20,176,700</b>	<b>15,986,099</b>
Depreciation	2	624,439	639,905
<b>TOTAL</b>		<b>624,439</b>	<b>639,905</b>
<b>INCOME VERSUS EXPENDITURE</b>			
<b>TOTAL</b>		<b>0</b>	<b>-1,640,119</b>

Notes 1 to 13 form part of these financial statements.

Signed: Ganana Kamwela

Signed: Robin Donkersgoed

Chairman

Program Director / Financial Controller

Date: 26 - 02 - 2023

Date: 26 - 02 - 2023

## Environment Oriented Training And Support

### 14 Statement of cash flows for the year ended 31<sup>st</sup> December, 2022

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	31.12.2022 Tsh	31.12.2021 Tsh
Camp Holland reserve for education	4		49,134,274
Camp Holland overheads	4		-34,234,925
Camp Holland Education Support	4		-18,453,000
other receipts	7		0
NGO's office expenses	8	-20,176,700	-14,486,099
<b>TOTAL</b>		<b><u>-20,176,700</u></b>	<b><u>-18,039,750</u></b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Capacity building projects	11	0	0
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Receipts from donors	6	246,441,454	137,170,214
Education expenses	9	-98,830,728	-73,352,368
Hostel and Boarding facilities	9	-38,198,600	
Education/Training programs	10	-46,914,226	-70,651,588
Capacity building projects	11	-43,510,840	-34,935,326
<b>Sub total expenses</b>		<b><u>-227,454,394</u></b>	<b><u>-178,939,282</u></b>
<b>TOTAL</b>		<b><u>18,987,060</u></b>	<b><u>-41,769,068</u></b>
Net increase/ (Decrease) in cash		-1,189,640	-59,808,818
Cash at beginning of period		3,871,993	63,680,811
<b>Cash at end of period</b>		<b><u>2,682,353</u></b>	<b><u>3,871,993</u></b>

Notes 1 to 13 form part of these financial statements.

Signed: *Ganana Kamwela*

Signed: *Robin Donkersgoed*

Chairman

Program Director / Financial Controller

Date: *26 - 02 - 2023*

Date: *26 - 02 - 2023*

## Environment Oriented Training And Support

### 15 Statement of changes in equity (accumulated) funds for the year ended 31<sup>st</sup> December 2022

ACCUMULATED FUNDS	Surplus (Deficit)	Unamortized funds	Adjustments	Total
Opening balance      01/01/22	<u>-5,545,791</u>	<u>1,487,356</u>	<u>4,057,792</u>	<u>-643</u>
<b>Transactions for the year 2022:</b>				
Deficit	<u>0</u>			
Amortization		<u>-624,439</u>		
Adjustments			<u>76,800</u>	<u>-547,639</u>
<b>TOTAL</b>	<b><u>-5,545,791</u></b>	<b><u>862,917</u></b>	<b><u>4,134,592</u></b>	<b><u>-548,282</u></b>

Signed: *Ganana Kamwela*

Signed: *Robin Donkersgoed*

Chairman

Program Director / Financial Controller

Date: *26 - 02 - 2023*

Date: *26 - 02 - 2023*

## Environment Oriented Training And Support

### 16 Statement of Receipts and Payments for the year ended 31<sup>st</sup> December 2022

RECEIPTS	NOTE	31.12.2022 Tsh	31.12.2021 Tsh
Liliane Foundation child support	6	56,570,550	52,500,000
Donations received in Tanzania	6	44,047,678	2,075,400
EOTAS-Netherlands	6	145,823,226	82,594,814
Camp Holland education reserve	4		49,134,274
Others	7	0	0
<b>Sub-total Receipts</b>		<b>246,441,454</b>	<b>186,304,488</b>
Opening Balance	--	3,871,993	63,680,811
<b>TOTAL</b>		<b>250,313,447</b>	<b>249,985,299</b>
<b>PAYMENTS</b>			
NGO office expenses	8	20,176,700	14,486,099
Hostel and boarding facilities	9	38,198,600	34,234,925
Camp Holland education support	4	0	18,453,000
School Support	9	98,830,728	73,352,368
Education/training programs	10	46,914,226	70,651,588
Capacity building projects	11	43,510,840	34,935,326
<b>TOTAL</b>		<b>247,631,094</b>	<b>246,113,306</b>
<b>CLOSING BALANCE</b>		<b>2,682,353</b>	<b>3,871,993</b>

Notes 1 to 13 form part of these financial statements.

Signed: *Ganana Kamwela*

Signed: *Robin Donkersgoed*

Chairman

Program Director / Financial Controller

Date: *26 - 02 - 2023*

Date: *26 - 02 - 2023*



## Environment Oriented Training And Support

### 17 Notes to the financial statements for the year ended 31<sup>st</sup> December 2022

#### 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 2021	Ammort. 2021	Nett book value 2022	Ammort. 2022
		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	317,239	5,784,671		5,784,671	1,268,957	422,986	951,718	317,239
								0								
2	Laptop Samsung	360,000			360,000		360,000	249,408	110,592	360,000		360,000	82,944	27,648	0	110,592
3	Laptop Toshiba	640,000			640,000		640,000	443,392	196,608	640,000		640,000	147,456	49,152	0	196,608
	<b>TOTAL</b>	<b>8,159,375</b>	<b>0</b>	<b>0</b>	<b>8,159,375</b>	<b>0</b>	<b>8,159,375</b>	<b>6,160,232</b>	<b>624,439</b>	<b>6,784,671</b>	<b>0</b>	<b>6,784,671</b>	<b>1,499,357</b>	<b>499,786</b>	<b>951,718</b>	<b>624,439</b>

17.3 Notes 3 - 5

	2022	2021
<b>NOTE 3 CASH AT BANK AND IN HAND</b>		
Cash at Bank	2,581,353	3,265,993
Cash in hand	101,000	606,000
<b>TOTAL</b>	<b><u>2,682,353</u></b>	<b><u>3,871,993</u></b>

<b>NOTE 4 Camp Holland cash managed for exclusive use of Dodoma Deaf School</b>		
Opening balance		368,952
		25,954,537
		22,810,785
		<b><u>49,134,274</u></b>
Less overhead cost		34,234,925
Less Education support		18,453,000
Sub-total Expenses		<b><u>52,687,925</u></b>
<b>TOTAL</b>		<b><u>-3,553,651</u></b>

<b>NOTE 5 GRANTS AMMORTISATION</b>		
Opening Balance		
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	-499,786
Ammortization 2022	-624,439	
Adjustment	39	39
<b>TOTAL</b>	<b><u>862,916</u></b>	<b><u>1,487,356</u></b>

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**17.4 Notes 6 – 8**

	<b>2022</b>	<b>2021</b>
<b>NOTE 6 Funds from donors</b>		
Liliane Foundation -project funds	0	0
Liliane foundation - child support	56,570,550	52,500,000
<b>Donations received in Tanzania</b>		
Deposited in bank	19,965,578	
Received in cash	24,082,100	
<b>Sub-total</b>	<b><u>44,047,678</u></b>	2,075,400
<b>From EOTAS-NL:</b>		
EOTAS Apartments renovations	27,263,106	
Program Support and fundraising	24,645,000	
General education support	37,222,896	22,729,081
Shuleni	16,410,448	48,691,803
Sub-projects	9,697,255	
Vocational and Secondary Education	19,993,515	1,220,000
Wanaziwi Art and Craft	10,591,006	9,953,930
<b>Sub-Total EOTAS-NL</b>	<b><u>145,823,226</u></b>	<b><u>82,594,814</u></b>
<b>SUB-TOTAL all funding</b>	<b><u>246,441,454</u></b>	<b><u>137,170,214</u></b>
Less office expenses @ 8.19%	20,176,700	10.56% 14,486,099
<b>TOTAL NET</b>	<b><u>226,264,754</u></b>	<b><u>122,684,115</u></b>

<b>NOTE 7 Other Income</b>		
Bank interest/ Variance exchange rates	0	0
<b>TOTAL</b>	<b><u>0</u></b>	<b><u>0</u></b>

<b>NOTE 8 OFFICE EXPENSES (Program support and Fundraising)</b>		
Administration/General	15,500	598,239
Bank charges and taxes, WCF	515,200	1,030,985
Communications/utilities	898,000	1,445,000
Registration, legal issues	296,000	5,368,000
Training, Meetings, Coaching	0	1,250,000
Travel expenses	898,000	1,157,000
Consumables	95,500	980,000
Human Resources	15,898,500	2,566,875
Tools and equipment	60,000	90,000
Direct Sponsoring	0	0
Auditor fees	1,500,000	
<b>TOTAL</b>	<b><u>20,176,700</u></b>	<b><u>14,486,099</u></b>

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**17.5 Notes 9 – 13**

		2022	2021
<b>NOTE 9</b>	<b>SCHOOL EXPENSES</b>		
	See book keeping 2021	School	73,352,368
	See book keeping 2022	Education expenses	98,830,728
	See book keeping 2022	Hostel and Boarding facilities	38,198,600
	<b>TOTAL</b>		<b><u>137,029,328</u></b>

<b>NOTE 10 EDUCATION/TRAINING PROGRAMS</b>			
	See book keeping 2021	Workshops, Training	0
	See book keeping 2022	Workshops, Training	1,425,000
	See book keeping 2021	External primary education	4,070,000
	See book keeping 2022	External primary education	3,374,926
	See book keeping 2021	Vocational training Program	30,260,000
	See book keeping 2022	Vocational training Program	22,113,500
	See book keeping 2021	Secondary support	8,248,000
	See book keeping 2022	Secondary support	9,323,300
	See book keeping 2021	Training manuals development	18,258,588
	See book keeping 2022	Training manuals development	0
	See book keeping 2021	Extra curricular Art and Craft	9,815,000
	See book keeping 2022	Extra curricular Art and Craft	10,677,500
	<b>TOTAL</b>		<b><u>46,914,226</u></b>
			<b><u>70,651,588</u></b>

<b>NOTE 11 CAPACITY BUILDING PROJECTS</b>			
	See book keeping 2021	Employability equipment	34,935,326
	See book keeping 2022	Employability equipment	0
	See book keeping 2021	Boarding facilities renovations	0
	See book keeping 2022	Boarding facilities renovations	10,350,000
	See book keeping 2021	EOTAS apartments renovations	0
	See book keeping 2022	EOTAS apartments renovations	33,160,840
	<b>TOTAL</b>		<b><u>43,510,840</u></b>
			<b><u>34,935,326</u></b>

<b>NOTE 12 ASSETS AT VALUATION</b>			
	Camp Holland, Kilimani buildings + land	659,041,775	599,128,886
	Camp Holland, Kilimani inventory	28,000,000	28,000,000
	<b>Camp Holland TOTAL</b>	<b><u>687,041,775</u></b>	<b><u>627,128,886</u></b>
	Deaf School, buildings + land	3,909,658,611	3,514,679,791
	Deaf School, inventory	248,577,548	248,577,548
	<b>Deaf School TOTAL</b>	<b><u>4,158,236,158</u></b>	<b><u>3,763,257,339</u></b>
	<b>Grand Total assets</b>	<b><u>4,845,277,933</u></b>	<b><u>4,390,386,225</u></b>

<b>NOTE 13 CONTINGENT LIABILITIES</b>			
	The NGO has no pending litigations as at the balance sheet date.		