



**Environment Oriented Training And Support**

## **EOTAS FOUNDATION**

**ANNUAL REPORT FOR THE YEAR ENDED**

**31ST DECEMBER 2023**

**Activity report and audited financial statements**



Panorama photo of the Dodoma Deaf School December 2023.

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# 1 DIRECTORS' REPORT

In adherence to the EOTAS Foundation constitution and Tanzanian Financial Accounting Standard No. 12 on Directors' Report, the Directors are delighted to present this comprehensive report, along with the Auditor's Report and Audited Financial Statements of EOTAS for the fiscal year ending on 31st December 2023.

The year 2023 unfolded against the backdrop of significant global events, which posed formidable challenges, particularly in the form of price escalations for various essential products required by the school. Despite these challenges, the EOTAS Foundation strategically utilised the year to strengthen educational programs across the Dodoma Region, ensuring the sustained success of the Dodoma Deaf School and its associated initiatives. EOTAS remains steadfast in its commitment to empower deaf children, fostering a future characterized by dignity and self-reliance. The program adheres to international human rights treaties and millennium goals ratified by Tanzania, emphasizing the universal right to quality education for all children.

The Dodoma Deaf School remains a pivotal hub for the Deaf Education Program in Tanzania. Positioned at the centre of activities, the school anchors various programs aligned with the available resources for each initiative. Additionally, a strategic plan is in progress to make the school self-reliant in the future, relying primarily on government support and Income Generating Activities to meet all its requirements. This forward-looking strategy is subject to continuous refinement based on the evolving circumstances in Tanzania.

This annual report focuses on six primary program components for the year 2023:

1. Support to the Dodoma Deaf School
2. Cooperation with Other Organizations
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 provides a complete primary education program spanning from preschool to standard 7, comprising two groups in preschool and ten groups in Primary Education. Children in the preschool level may continue for one or two years, depending on their individual progress. As per government regulations, the Primary School classes are categorized as 1a, 1b, 2, 3a, 3b, 4, 5a, 5b, 6, and 7. This unique structure ensures a comprehensive 10-year primary school education for deaf children, extending beyond the usual 7 years for regular primary education. The additional years are strategically implemented to provide deaf children with ample time to absorb the information presented during lessons.

At the conclusion of the academic year, the distribution within the classrooms and among children, hearing teachers, and deaf teachers was as follows:

Standard	boys	girls	Government		EOTAS	
			Hearing Teacher	Deaf Teacher	Hearing Teacher	Deaf Teacher
<b>Preschool A+B</b>	5	11			Mwanahamisi Shomari	
<b>Preschool B</b>						Rehema Charles
<b>1a</b>	14	5				Ms. Mkunde
<b>1b</b>	9	6				Ms. Modesta
<b>2</b>	9	6	Mrs. Z. Kombo			
<b>3a</b>	5	6	Mrs. E. Msegu Mrs. E. Myaulingo Mrs. J. Ngiliule Mrs. H. Kihwele			
<b>3b</b>	5	6	Mr. Chipalo Mrs. J. Ngiliule Mrs. H. Kihwele	Mr. K. Yusuph		
<b>4</b>	6	4	Mrs. E. Msegu Mrs. Z. Rajab Mrs. S. Mmari			
<b>5a</b>	6	5	Mrs. C. Madeje Mrs. T. Mligo			
<b>5b</b>	8	6	Mrs. T. Mligo	Mrs. T. Selemani		
<b>6</b>	5	4	Mr. F. Gervas Mrs. S. Mmari	Mrs. T. Selemani		
<b>7</b>	6	7	Mr. F. Gervas Mr. A. Kunambi Mrs. H. Msongo Mrs. L. Mwayi			
Head teacher			Mr. K. Maingu			
<b>TOTAL Nr:</b>	<b>78</b>	<b>66</b>	<b>17</b>	<b>4</b>	<b>1</b>	<b>3</b>

While it may seem that there are an adequate number of teachers, the reality is that teachers are frequently absent for various reasons throughout the year, including attendance at Special Education Courses, health issues, or family problems.

In addition to the teachers mentioned in the table, the management of the Education Program and the well-being of the children are further supported by various Tanzanian personnel:

- One Bookkeeper and one Secretary in the management office.
- Three cooks at the school.
- One patron and one matron.
- Three guards at the 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.

Despite government efforts to address teacher shortages, occasional absences persist, and groups need to be divided in accordance with government regulations. Thanks to capacity-building funding from the Liliane Foundation in the Netherlands, there are now sufficient classrooms, and boarding houses have been restored to their original purpose.

The EOTAS Foundation, in collaboration with The Liliane Foundation, provides various forms of assistance, including:

- 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 the mid-morning break.
- Funding for boarding facilities and caretakers for 120 children facing challenges going home daily due to distance or domestic problems.

Despite this support, the school faces several ongoing challenges, such as:

- Irregular attendance of registered children due to difficult circumstances at home or travel requirements.
- A heavy burden for EOTAS and the government in caring for each child in boarding.
- The maintenance of buildings and facilities requiring substantial resources due to rough treatment and poor-quality materials in Dodoma.
- Insufficient funds and furnishings to accommodate more children in boarding.
- Shortage of sufficiently trained teachers proficient in sign language to support the communication, social, and learning development of deaf children.

- Lack of acknowledgement from the government regarding the need for cooks and caretakers, despite discussions on the subject.
- Operational challenges arising from a lack of understanding within local authorities of the Public Private Partnership concept despite a legally recognised arrangement with the Tanzanian Government through a signed Memorandum of Understanding.

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

EOTAS serves as a mediator for the Liliane Foundation from the Netherlands, ensuring that deaf children have the opportunity to attend school and stay in boarding when necessary, whether due to distance or other challenges at home. Through this collaboration, 144 children have received direct sponsorships, enabling them to attend school daily.

- EOTAS collaborates with the Municipality of Dodoma in managing the Dodoma Deaf School. The organization contributes funding for construction, child welfare, support staff salaries, management coaching, and various financial and administrative support. The Dodoma municipality, in turn, is responsible for providing salaries to trained teachers and basic food for children in boarding.
- Adopting a nationwide approach, EOTAS has conducted a seminar in partnership with other NGOs in Tanzania that focus on children with disabilities. The seminar aimed to enhance communication, community involvement, and reporting to sponsors.
- Ongoing collaboration with the Special Education Unit at the Ministry of Education in Dodoma involves EOTAS in the selection of suitable teachers for the Dodoma Deaf School and strategic planning for the 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 initiated pilot programs to train deaf children in various aspects of art and craft. Additionally, the Centre will produce items through Income Generating Training Activities, with the revenue from product sales supporting the tailoring training program.
- Shuleni Foundation from the Netherlands provides expertise and financial support on an individual child basis, enabling EOTAS to specifically enhance pre-primary education.

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

As detailed in our previous Annual Reports, EOTAS has been actively exploring strategies to ensure sustainable quality management beyond 2029, when the EOTAS Foundation from the Netherlands is set to withdraw from the management of the Dodoma Deaf School. This transitional process involves acquiring all relevant documentation concerning legal ownership, sponsored construction, and property acquisition. Additionally, there is a need to establish a robust management structure that guarantees the responsible utilization of funding and property for the direct benefit of deaf children at the Dodoma Deaf School. While this process is still under development, we anticipate that in the coming years, we will achieve laying out the fundamental principles of this strategic framework.

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

Many deaf youths face challenges continuing their education beyond primary school. While recognised Vocational training institutes provide a solution for only a limited number of deaf youths, EOTAS is committed to supporting those who demonstrate high motivation and diligence in their studies. Presently, EOTAS collaborates with the Wanaziwi Foundation from the Netherlands in the establishment of a tailoring project specifically designed for deaf women. This project is being implemented at the Wanaziwi Tailoring Centre located on the grounds of the Dodoma Deaf School.

The workshop, dedicated to practical training and supporting our building activities, presents numerous opportunities for deaf students to acquire valuable technical skills. Over time, this workshop aims to contribute to the school's income generation while concurrently offering training to our deaf students. The workshop will encompass training in mechanics, woodwork, metal works, electrical, plumbing, and painting.

As a general policy, once deaf students successfully complete their studies, they are encouraged to apply for positions within the school or any other organisation or business. While EOTAS cannot guarantee employment for students, the organisation acts as a mediator between potential employers and deaf candidates. If the school has employment opportunities available, a deaf individual who has successfully completed their studies may be invited to apply for a position on equal terms with other applicants.

## **6 Supplementary Services**

Beyond facilitating education for deaf children, EOTAS has implemented a fully equipped Audiometry diagnostics room at the Dodoma Deaf School. This facility empowers the organisation to assess hearing loss, customise and fit hearing aids, and offer professional counselling to parents. These initiatives are specifically designed to enhance the communication abilities of the children within their environment.

## **7 Support activities and main events**

In the year 2023, several notable occurrences transpired:

- Due to global events and policy shifts within Tanzania, the organisation experienced a continued reduction in donations and sponsorships. Consequently, there was an unprecedented decline in expected support for the school, necessitating the utilisation of EOTAS's cash reserves in the Netherlands to compensate for the deficit.
- The number of volunteers remained notably below anticipated levels, negatively impacting employment opportunities for Tanzanians. Volunteers play a crucial role as ambassadors for donors and greatly enrich the social interactions at the school. Their presence often serves to raise awareness among sponsors in the Netherlands through firsthand accounts of their experiences. Moreover, volunteers in Tanzania inspire their family and friends to visit, contributing to the tourist industry by exploring national parks and spending money on accommodations and travel. Unfortunately, the reduction in volunteer numbers directly affects the well-being of deaf children in the Dodoma region.
- Efforts to attract visitors from other countries to the Dodoma Deaf School were largely unsuccessful in 2023, with only a few foreign residents in Dodoma visiting.
- The Government of Tanzania continued its support, contributing food for the children, paying salaries for some teachers, and conducting regular health check and inoculation programs. However, occasional food shortages prompted the organisation to redirect funding towards food and kitchen requirements.
- Throughout the year, EOTAS engaged in numerous supporting activities aimed at improving and expanding the Dodoma Deaf School. Further details on these initiatives are available in the yearly newsletters and on the Facebook page of the EOTAS foundation.
- The Dodoma Deaf School hosted various national-level ceremonies and events, reflecting the local authorities' clear recognition of the school's significance in the community.

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

The priorities of EOTAS are intricately linked to the evolving needs of deaf children, their parents, the school, and the collaborative efforts with authorities. Consequently, short-term targets are subject to adjustment based on emerging urgent needs or changes in general policies. In 2023, the organization successfully achieved the following objectives:

- EOTAS remains committed to developing a robust succession plan, ensuring the continuity of high-quality management, education, and maintenance of assets. Throughout this process, the primary focus remains on the educational interests of deaf children and the sustainability of the Dodoma Deaf School.
- Negotiations with the government persist, aiming to enhance support for the education of children at the Deaf School. This remains a challenging endeavour, given that the education of deaf children is not currently prioritised by authorities. Despite this, gradual progress is expected over time, with the anticipation of more responsibilities being assumed by the Tanzanian Government. Ongoing efforts include the transfer of three cooks and two caregivers from EOTAS employment to government employment, a process that is still in progress.



- A dedicated effort to provide continuous training for all teachers, enabling them to measurably enhance their skills and confidence in using sign language within the school setting.
- Over the past year, we have focused on enhancing the facilities at our EOTAS Apartment compound located in the Kilimani suburb of Dodoma(Camp Holland). This strategic initiative aims to provide a comfortable and welcoming space for our visitors, fostering an environment conducive to collaboration, learning, and exchange of ideas.

## 9 Objectives for 2024

As EOTAS continues its commitment to the education and well-being of deaf children, we recognise the importance of adaptability in responding to the evolving needs of our community. The priorities outlined for 2024 reflect our dedication to the education of deaf children, the sustainability of the Dodoma Deaf School, and collaborative efforts with authorities and stakeholders.

Our adaptive approach acknowledges the dynamic nature of our work. Short-term targets may be adjusted periodically to address emerging urgent needs or changes in general policies. This flexibility ensures our ability to navigate challenges and seize opportunities for positive impact.

- **Comprehensive Succession Plan:** EOTAS remains committed to developing a comprehensive succession plan to ensure the sustained provision of high-quality management, education, and asset maintenance. The primary focus is on the educational interests of deaf children and the long-term sustainability of the Dodoma Deaf School. This an ongoing process and by the end of 2024 an outline will be completed, considering prevailing circumstances.
- **Government Support for Education:** Ongoing negotiations with the government aim to secure increased support for the education of children at the Dodoma Deaf School. Despite the challenges posed by the current low priority given to the education of deaf children, EOTAS anticipates gradual progress. Efforts are underway to transition four cooks and four caregivers from EOTAS employment to government employment by the year's end.
- **Teacher Training in Sign Language:** EOTAS reaffirms its commitment to training all teachers to enhance their skills and confidence in using sign language within the school setting. This ensures an inclusive and supportive learning environment for deaf children.
- **Vocational Training and Employability Program:** The Vocational Training and Employability Program will continue throughout 2024, with a focus on enhancing employment opportunities for deaf individuals in Tanzania. The program, currently training new teachers at our school, benefits from hostels accommodating both hearing and deaf teachers in field training. This facility plays a crucial role in improving educational opportunities for children with hearing impairment nationwide.

## **Improvement of facilities at our Dodoma deaf School.**

In our continuous commitment to providing a conducive learning environment for deaf children, EOTAS has embarked on various infrastructure and facilities improvement projects. These initiatives are designed to enhance the overall quality of our educational facilities and accommodate the increasing number of children under our care.

- **Renovation of Preschool Classrooms:** One of our primary objectives is the renovation of preschool classrooms. Recognising the significance of early education in laying the foundation for a child's future, we are dedicated to creating vibrant, safe, and inspiring spaces that promote effective learning for our youngest learners.
- **Water Drainage System Enhancement:** To address the challenges posed by water management on the school grounds, EOTAS is investing in the improvement of the water drainage system. This project aims to mitigate potential issues related to water accumulation during various weather conditions, ensuring a safer and more accessible environment for both students and staff.
- **Fixed Lockers for Dormitories:** In our effort to provide a secure and organised living space for the children in the dormitories, EOTAS is implementing a project to install fixed lockers. This initiative not only enhances the storage capabilities for personal belongings but also contributes to the overall well-being and comfort of the children during their stay at the school.
- **Facility Upgrades for Increased Capacity:** The growing number of children under our care necessitates continual adjustments to our facilities. EOTAS is committed to addressing this increased demand by making necessary improvements due to the usual wear and tear of school facilities. This includes regular maintenance and enhancements to ensure a safe, functional, and uplifting environment for all.

As we progress with these infrastructure and facilities improvement projects, we extend our heartfelt appreciation to our supporters, donors, and partners who make these initiatives possible. Together, we are not only creating physical spaces conducive to learning but also fostering an environment where every child can thrive and reach their full potential. The impact of these improvements extends beyond the structural; it directly contributes to the holistic development and well-being of the deaf children at the Dodoma Deaf School. We look forward to the positive transformations these projects will bring to our educational community. Currently these essential and urgent requirements create a liability on our finances as per table below.

<b>PENDING CAPACITY BUILDING PROJECTS</b>		<b>2023</b>
Salary increase - cost of living 10%		-9,310,620
Water drainage and management		-6,610,000
Preschool classroom renovations		-10,641,000
Boarding locker facilities		-7,000,000
<b>TOTAL</b>		<b>-33,561,620</b>

## 10 Statement of responsibilities.

The following financial report provides an overview of the income, expenses, and balance of EOTAS in Tanzania. Notably, EOTAS in the Netherlands covers the costs of insurance, airfares, and allowances for the program coordinator, relieving the Tanzanian organization of these financial responsibilities. It is essential to highlight that all EOTAS board members serve as volunteers and do not receive regular allowances for their roles. However, they may receive travel and food allowances when attending periodic meetings.

In adherence to Tanzanian law and Generally Accepted Accounting Practice, the board members are entrusted with the preparation of the annual report and financial statements. The NGO Act No. 24/2002, section 2 of Tanzania mandates the preparation of financial statements each fiscal year, providing an accurate representation of the NGO's state of affairs.

A notable adjustment in this financial report pertains to the reconciliation of outstanding loan accounts. Over several years, small loans were dispersed and repayments were intertwined with other activities. This issue has been rectified, and improved strategies have been implemented to prevent its recurrence.

The board, in fulfilling its responsibilities, is required to:

- Consistently select and apply suitable accounting policies.
- Make reasonable and prudent judgements and estimates.
- Confirm adherence to applicable accounting standards.
- Prepare financial statements on a going concern basis unless it is inappropriate to presume the organisation will continue its operations.

Additionally, the board is accountable for safeguarding the organisations assets, including taking measures to prevent and detect fraud and irregularities. This report and the accompanying accounts are fully compliant with statutory requirements and EOTAS' Constitution.

Pursuant to the NGO Act No. 24/2002, the board certifies that:

- To the best of their knowledge, no relevant audit information is unknown to the charity's auditors.
- All necessary steps have been taken to be aware of relevant audit information and ensure the auditors are informed.
- All information presented in this report accurately reflects the activities and financial status of the NGO.

On behalf of the Board of Directors, Program Director 15 February 2024

Dated: 10-02-2024

Signed: 

Chairman

Signed: 

Secretary

## 11 REPORT OF THE AUDITOR

We have conducted an audit of the financial accounts of Environment Oriented Training and Support for the year ending on December 31, 2023, along with the related statements of Financial Position, Comprehensive Income, Receipts and Payments, Cash Flows, and Changes in Equity for the same period.

The preparation of these Financial Statements is the responsibility of the Board of Directors. Our duty is to provide an opinion on these Financial Statements based on our audit.

We performed our audit in adherence to International Standards on Auditing, which necessitate planning and executing the audit to obtain reasonable assurance about the absence of material misstatement in the financial statements. Our audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the ENVIRONMENT ORIENTED TRAINING AND SUPPORT (EOTAS) financial statements. It also encompassed assessing the accounting principles employed, significant estimates made by management, internal control measures, and evaluating the overall financial statement presentation. We are of the opinion that our audit provides a reasonable basis for our assessment.

### In our opinion:

The financial statements present a true and fair view of the financial position of the EOTAS Foundation as of December 31, 2023, and depict the results of its operations, financial position, and cash flows for the year then ended. These presentations are 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- ACPA527-PP

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

DODOMA - TANZANIA


DATE: 10-02-2024

**Environment Oriented Training And Support**

**12 Statement of financial position as at 31<sup>st</sup> December, 2023**

<b>ASSETS EMPLOYED</b>	<b>NOTE</b>	<b>31.12.2023 Tsh</b>	<b>31.12.2022 Tsh</b>
Fixed assets (Net)	2	713,788	951,718
<b>TOTAL</b>		<b>713,788</b>	<b>951,718</b>
 <b>CURRENT ASSETS</b>			
Cash at Bank and in hand	3	1,671,416	2,682,353
<b>TOTAL</b>		<b>1,671,416</b>	<b>2,682,353</b>
 <b>Current liabilities</b>			
Auditing fees		1,500,000	1,500,000
Cash and debtors held for school	3	1,671,416	2,682,353
<b>WORKING CAPITAL</b>		<b>-1,500,000</b>	<b>-1,500,000</b>
<b>TOTAL NET ASSETS</b>		<b>-786,212</b>	<b>-548,282</b>
 <b>REPRESENTED BY</b>			
Unamortized funds		624,988	862,917
Surplus/(Deficit)		-5,545,791	-5,545,791
Adjustments		4,134,591	4,134,592
<b>TOTAL</b>		<b>-786,212</b>	<b>-548,282</b>

Notes 1 to 13 form part of these financial statements.

Signed: 

Chairman

Signed: 

Program Director / Financial Controller

Date: 10-02-2024

Date: 10-02-2024

**Environment Oriented Training And Support**

**13 Statement of profit or loss and other comprehensive income for the year ended 31st December 2023**

INCOME	NOTE	31.12.2023	31.12.2022
		Tsh	Tsh
Funds from donors	5	22,224,735	20,176,700
Ammortization 2022	5		624,439
Ammortization 2023	5	237,929	
Interest	6	0	0
<b>TOTAL</b>		<b>22,462,664</b>	<b>20,801,139</b>
<b>GRAND TOTAL</b>		<b>22,462,664</b>	<b>20,801,139</b>
<b>LESS: EXPENDITURE</b>	7		
Administration/General		359,000	15,500
Auditor fees		1,500,000	1,500,000
H. R. - Bookkeeping		6,751,000	
Bank charges and taxes, WCF		699,390	515,200
Communications, Internet		1,355,067	898,000
Consumables		502,000	95,500
Management, sustainability Coaching		1,952,248	
Office Travel expenses		1,015,280	898,000
Registration, legal issues		1,372,000	296,000
H.R. - Secretary and Logistics		6,718,750	0
Human Resources			15,898,500
Tools and equipment			60,000
<b>TOTAL</b>		<b>22,224,735</b>	<b>20,176,700</b>
Depreciation	2	237,929	624,439
<b>TOTAL</b>		<b>237,929</b>	<b>624,439</b>
<b>INCOME VERSUS EXPENDITURE</b>			
<b>TOTAL</b>		<b>0</b>	<b>0</b>

Notes 1 to 13 form part of these financial statements.

Signed: 

Chairman

Date: 10-02-2024

Signed: 

Program Director / Financial Controller


Date: 10-02-2024

**Environment Oriented Training And Support**

**14 Statement of cash flows for the year ended 31<sup>st</sup> December, 2023**

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	31.12.2023 Tsh	31.12.2022 Tsh
other receipts	6	0	0
NGO's office expenses	5	22,224,735	20,176,700
<b>TOTAL</b>		<b><u>22,224,735</u></b>	<b><u>20,176,700</u></b>
 <b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Capacity building projects	10	0	0
 <b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Receipts from donors	5	281,972,281	246,441,454
Education expenses	8	-112,989,934	-98,830,728
Hostel & Boarding running cost	8	-34,498,950	-38,198,600
Training programs and Ext Educ.	9	-52,424,238	-46,914,226
Capacity building projects	10	-60,845,361	-43,510,840
<b>Sub total expenses</b>		<b><u>-260,758,483</u></b>	<b><u>-227,454,394</u></b>
<b>TOTAL</b>		<b><u>21,213,798</u></b>	<b><u>18,987,060</u></b>
 Net increase/ (Decrease) in cash			
		-1,010,937	-1,189,640
Cash at beginning of period			
		<u>2,682,353</u>	<u>3,871,993</u>
 Cash at end of period			
		<b><u>1,671,416</u></b>	<b><u>2,682,353</u></b>

Notes 1 to 13 form part of these financial statements.

Signed:   
Chairman

Signed:   
Program Director / Financial Controller

Date: 10-02-2024


Date: 10-02-2024

**Environment Oriented Training And Support**

**15 Statement of changes in equity (accumulated) funds for the year ended  
31<sup>st</sup> December 2023**

<b>ACCUMULATED FUNDS</b>		Surplus (Deficit)	Unamortized funds	Adjustments	Total
Opening balance	01/01/23	<u>-5,545,791</u>	<u>862,917</u>	<u>4,134,592</u>	<u>-548,282</u>
<b>Transactions for the year 2023:</b>					
Deficit		<u>0</u>			
Amortization			<u>-237,929</u>		<u>-237,929</u>
Adjustments				<u>-1</u>	<u>-1</u>
<b>TOTAL</b>		<u><b>-5,545,791</b></u>	<u><b>624,988</b></u>	<u><b>4,134,591</b></u>	<u><b>-786,212</b></u>

Notes 1 to 13 form part of these financial statements.

Signed:   
Chairman

Signed:   
Program Director / Financial Controller

Date: 10-02-2024

Date: 10-02-2024



**Environment Oriented Training And Support**

**16 Statement of Receipts and Payments for the year ended 31<sup>st</sup> December  
2023**

RECEIPTS	NOTE	31.12.2023	31.12.2022
		Tsh	Tsh
Liliane Foundation child support	5	54,374,110	56,570,550
Donations received in Tanzania	5	43,210,731	44,047,678
EOTAS-Netherlands	5	184,387,440	145,823,226
Others	6	0	0
<b>Sub-total Receipts</b>		<b>281,972,281</b>	<b>246,441,454</b>
Opening Balance	–	2,682,353	3,871,993
<b>TOTAL</b>		<b>284,654,634</b>	<b>250,313,447</b>
<b>PAYMENTS</b>			
NGO office expenses	7	22,224,735	20,176,700
Hostel and boarding facilities	8	34,498,950	38,198,600
School Support	8	112,989,934	98,830,728
Training programs and Ext. Educ.	9	52,424,238	46,914,226
Capacity building projects	10	60,845,361	43,510,840
<b>TOTAL</b>		<b>282,983,218</b>	<b>247,631,094</b>
<b>CLOSING BALANCE</b>		<b>1,671,416</b>	<b>2,682,353</b>

Notes 1 to 13 form part of these financial statements.

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

Chairman

Date: 10-02-2024

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

Program Director / Financial Controller

Date: 10-02-2024

## Environment Oriented Training And Support

### 17 Notes to the financial statements for the year ended 31<sup>st</sup> December 2023

#### 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 the necessary payments on behalf of pupils and students to assure successful completion of their education, while also recognising the responsibility of parents to pay towards well-being and education of their deaf child..
- EOTAS receives income from donors in the form of grants, gifts, sponsoring and project related contributions.

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

Property acquired and constructed 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 can be considered to be entrusted to a suitable organisation with similar goals and objectives for the purpose of improving and expanding Deaf Education in Dodoma region, in case that EOTAS Foundation ceases to exist.

##### **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 2022	Ammort. 2022	Nett book value 2023	Ammort. 2023
		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	237,929	5,705,361		5,705,361	951,718	317,239	713,788	237,929
	<b>TOTAL</b>	<b>7,159,375</b>	<b>0</b>	<b>0</b>	<b>7,159,375</b>	<b>0</b>	<b>7,159,375</b>	<b>5,467,432</b>	<b>237,929</b>	<b>5,705,361</b>	<b>0</b>	<b>5,705,361</b>	<b>951,718</b>	<b>317,239</b>	<b>713,788</b>	<b>237,929</b>

17.3 Notes 3 - 4

	2023	2022
<b>NOTE 3 CASH AT BANK AND IN HAND</b>		
Cash at Bank	1,393,119	2,581,353
Cash in hand	278,296	101,000
<b>TOTAL</b>	<u><u>1,671,416</u></u>	<u><u>2,682,353</u></u>

<b>NOTE 4 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	-624,439
Ammortization 2023	-237,929	
Adjustment	39	39
<b>TOTAL</b>	<u><u>624,987</u></u>	<u><u>862,916</u></u>

**Environment Oriented Training And Support**

**17.4 Notes 5 - 6**

	2023	2022
<b>NOTE 5 Funds from donors</b>		
Liliane Foundation -project funds	0	0
Liliane foundation - child support	54,374,110	56,570,550
<b>Total Liliane Child Support</b>	<b>54,374,110</b>	
<b>Donor support received in Tanzania</b>		
Bank Reimbursement expenses	8,079,481	
Cash Reimbursement expenses	26,329,100	
<b>Total reimbursements</b>	<b>34,408,581</b>	
Gratitude donation for audiometry	-1,550,000	
Bank School sponsoring	1,150,000	19,965,578
Cash School sponsoring	9,202,150	24,082,100
<b>Total school donations</b>	<b>8,802,150</b>	
<b>Sub-total</b>	<b>43,210,731</b>	<b>44,047,678</b>
<b>From EOTAS-NL:</b>		
For emergency maintenance /repairs	600,000	
EOTAS Accommodation renovations	62,462,300	27,263,106
Program Support and fundraising	19,375,000	24,645,000
Liliane Administration support	2,187,440	
General education support	38,010,200	37,222,896
Shuleni	23,012,500	16,410,448
Sub-projects	6,925,000	9,697,255
Vocational and Secondary Education	21,925,000	19,993,515
Wanaziwi Art and Craft	9,890,000	10,591,006
<b>Sub-Total EOTAS-NL</b>	<b>184,387,440</b>	<b>145,823,226</b>
<b>SUB-TOTAL all funding</b>	<b>281,972,281</b>	<b>246,441,454</b>
Less office expenses @ 7.88%	22,224,735	8.19% 20,176,700
<b>TOTAL NET</b>	<b>259,747,546</b>	<b>226,264,754</b>

<b>NOTE 6 Other Income</b>		
Bank interest/ Variance exchange rates	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**Environment Oriented Training And Support**

**17.5 Notes 7 – 8**

	<b>2023</b>	<b>2022</b>
<b>NOTE 7 OFFICE EXPENSES (Program support and Fundraising)</b>		
Administration/General	359,000	15,500
Auditor fees	1,500,000	1,500,000
H. R. - Bookkeeping	6,751,000	
Bank charges and taxes, WCF	699,390	515,200
Communications, Internet	1,355,067	898,000
Consumables	502,000	95,500
Management, sustainability Coaching	1,952,248	
Office Travel expenses	1,015,280	898,000
Registration, legal issues	1,372,000	296,000
H.R. - Secretary and Logistics	6,718,750	0
Human Resources	0	15,898,500
Tools and equipment	0	60,000
	<b>22,224,735</b>	<b>20,176,700</b>
<b>TOTAL</b>	<b>22,224,735</b>	<b>20,176,700</b>

	<b>2023</b>	<b>2022</b>
<b>NOTE 8 SCHOOL EXPENSES</b>		
See book keeping 2022      Education expenses		98,830,728
See book keeping 2022      Hostel & Boarding running cost		38,198,600
See book keeping 2023      Education expenses	112,989,934	
See book keeping 2023      Hostel & Boarding running cost	34,498,950	
	<b>147,488,884</b>	<b>137,029,328</b>
<b>TOTAL</b>	<b>147,488,884</b>	<b>137,029,328</b>

**Environment Oriented Training And Support**

**17.6 Notes 9 – 11**

		2023	2022
<b>NOTE 9</b>	<b>TRAINING PROGRAMS AND EXT. EDUC.</b>		
	See book keeping 2022      Seminars, Training		1,425,000
	See book keeping 2023      Seminars, Training	1,445,000	
	See book keeping 2022      Unscheduled Educ. Support		
	See book keeping 2023      Unscheduled Educ. Support	2,561,000	
	See book keeping 2022      External primary education		3,374,926
	See book keeping 2023      External primary education	6,550,000	
	See book keeping 2022      Internal Voc. Training		
	See book keeping 2023      Internal Voc. Training	19,099,638	
	See book keeping 2022      Ext. Voc. Training		22,113,500
	See book keeping 2023      Ext. Voc. Training	5,130,000	
	See book keeping 2022      Secondary support		9,323,300
	See book keeping 2023      Secondary support	6,435,000	
	See book keeping 2022      Extra curricular Art and Craft		10,677,500
	See book keeping 2023      Extra curricular Art and Craft	11,203,600	
	<b>TOTAL</b>	<b><u>52,424,238</u></b>	<b><u>46,914,226</u></b>

<b>NOTE 10</b>	<b>CAPACITY BUILDING PROJECTS</b>		
	See book keeping 2022      Pupil facilities renovations		10,350,000
	See book keeping 2023      Pupil facilities renovations	11,168,000	
	See book keeping 2022      Improvement facilities		33,160,840
	See book keeping 2023      Improvement facilities	49,677,361	
	<b>TOTAL</b>	<b><u>60,845,361</u></b>	<b><u>43,510,840</u></b>

<b>NOTE 11</b>	<b>PENDING CAPACITY BUILDING PROJECTS</b>	<b>2023</b>		<b>2022</b>
	Salary increase - cost of living 10%	-9,310,620		
	Water drainage and management	-6,610,000		
	Preschool classroom renovations	-10,641,000		
	Boarding locker facilities	-7,000,000		
	<b>TOTAL</b>	<b>-33,561,620</b>		<b>0</b>

**Environment Oriented Training And Support**

**17.7 Notes 12 – 13**

	<b>2023</b>	<b>2022</b>
<b>NOTE 12 ASSETS AT VALUATION</b>		
Camp Holland, Kilimani buildings + land	724,945,953	659,041,775
Camp Holland, Kilimani inventory	30,800,000	28,000,000
<b>Camp Holland TOTAL</b>	<b><u>755,745,953</u></b>	<b><u>687,041,775</u></b>
Deaf School, buildings + land	4,361,469,833	3,909,658,611
Deaf School, inventory	259,745,548	248,577,548
<b>Deaf School TOTAL</b>	<b><u>4,621,215,380</u></b>	<b><u>4,158,236,158</u></b>
<b>Grand Total assets</b>	<b><u>5,376,961,333</u></b>	<b><u>4,845,277,933</u></b>

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