



EOTAS

FOR DEAF CHILDREN IN TANZANIA

Environment Oriented Training And Support

EOTAS FOUNDATION

ANNUAL REPORT FOR THE YEAR ENDED

31ST DECEMBER 2024

Activity report and audited financial statements



Computer lessons are a part of the curriculum at our Dodoma Deaf School.

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1. DIRECTORS' REPORT

In compliance with the EOTAS Foundation's constitution and Tanzanian Financial Accounting Standard No. 12 on Directors' Reports, the Directors are pleased to present this detailed report, accompanied by the Auditor's Report and the Audited Financial Statements of EOTAS for the fiscal year ending December 31, 2024.

The year 2024 unfolded against a backdrop of significant global events, presenting substantial challenges, particularly in the form of rising prices for essential products needed by the school. Despite these hurdles, the EOTAS Foundation effectively leveraged the year to enhance educational programs throughout the Dodoma Region, ensuring the continued success of the Dodoma Deaf School and its associated initiatives. EOTAS remains unwavering in its commitment to empowering deaf children, working to create a future marked by dignity and self-reliance. The program adheres to international human rights treaties and the Millennium Development Goals ratified by Tanzania, emphasizing the fundamental right of all children to quality education.

The Dodoma Deaf School continues to serve as a cornerstone of the Deaf Education Program in Tanzania. At the heart of our efforts, the school supports a range of programs tailored to the resources available for each initiative. Furthermore, a strategic plan is underway to ensure the school's long-term self-reliance, with a focus on securing government support and generating income through sustainable activities to meet its needs. This forward-thinking approach is regularly reviewed and adapted to reflect the evolving context in Tanzania.

This annual report focuses on six primary program components for the year 2024:

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: info@eotasfoundation.org
Website: www.eotasfoundation.org
Reg. Nr.: I-NGO/R1/00412
Bank: 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. K. Maingu
Teacher: Mrs D. Faustina
Education advisor: Mr. Makwasa Bulenga

2. SUPPORT TO THE DODOMA DEAF SCHOOL

The Dodoma Deaf School offers a comprehensive primary education program that spans from preschool to Standard 7, encompassing two preschool groups and ten primary education groups. Children at the preschool level may stay for one or two years, depending on their individual progress. In line with government regulations, the primary school classes are organized as 1a, 1b, 2, 3a, 3b, 4, 5a, 5b, 6, and 7. This distinctive structure ensures a thorough 10-year primary education for deaf children, extending beyond the typical 7 years of regular primary education. The additional years are purposefully incorporated to give deaf children the necessary time to fully grasp the content presented in 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
Preschool A+B	7	6			Mwanahamisi Shomari	
Preschool B					Rehema Charles	
1a	6	6				Ms. Mkunde
1b	12	3				Ms. Modesta
2	6	7	Mrs. Z. Kombo			
3a	12	6	Mrs. S.Mmari Mr F Gervas Mrs. H. Kihwele			
3b	5	5	Mrs. S.Mmari Mr F Gervas Mrs. H. Kihwele	Mr. K. Yusuph		
4	6	4	Mrs. J. Ngiliule Mr M. Chipalo			
5a	6	3	Mrs. C. Madeje Mrs. E. Msegu			
5b	6	5	Mrs. T. Mligo Mrs. Z.Rajab Mrs. M. Kika	Mrs. T. Selemani		
6	8	6	Mr. K. Yusuph Mr. R. Nyagawa Mrs. H. Msongo	Mrs. T. Selemani		
7	5	4	Mrs. T. Selemani Mr. A. Kunambi Mrs. L. Mwayi			
Head teacher			Mr. A. Mbogo			
TOTAL Nr:	79	55	20	3	2	2

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.

Along with the teachers listed in the table, the management of the Education Program and the well-being of the children are also supported by a dedicated team of 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 the government's efforts to address teacher shortages, occasional absences continue, necessitating the division of groups in line with government regulations. However, with capacity-building funding from the Liliane Foundation in the Netherlands, adequate classrooms have been established, and the boarding houses have been restored to their original purpose. Due to the challenge of the government failing to pay salaries for cooks, this results in a budget shortfall, as funds that would have been used to support children in essential areas are instead being used for the payment of cooks.

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.
- A major challenge in obtaining a work permit for Mr. Robin, we needed at least a 5-year permit; if that was not possible, at least two years, not just one year as it is now, along with the significant inconvenience associated with obtaining this permit.
- Inconvenience in acquiring the Title Deed for plot number 14, which is owned by EOTAS. There is also the challenge of registering the organization as a charitable organization with the Tanzania Revenue Authority (TRA).

3. Cooperation with other Organisations

EOTAS acts as an intermediary for the Liliane Foundation in the Netherlands, ensuring that deaf children have access to education and boarding when needed, whether due to distance or other challenges at home. Through this partnership, 144 children have received direct sponsorships, allowing them to attend school regularly.

- EOTAS partners with the Municipality of Dodoma in overseeing the Dodoma Deaf School. The organization provides funding for construction, child welfare, staff salaries, management training, and various financial and administrative services. In return, the Municipality is responsible for covering the salaries of trained teachers and supplying basic food for children in the boarding facility.
- Taking a nationwide approach, EOTAS organized a seminar in collaboration with other Tanzanian NGOs focused on children with disabilities. The seminar aimed to improve communication, foster community engagement, and enhance reporting to sponsors.
- EOTAS maintains ongoing collaboration with the Special Education Unit at the Ministry of Education in Dodoma, playing a key role in selecting qualified teachers for the Dodoma Deaf School and contributing to the strategic planning for the school's expansion and the growth of the deaf education program.
- The Wanaziwi Foundation from the Netherlands manages the Art and Craft Training Centre in partnership with EOTAS Foundation. The Centre has launched pilot programs to train deaf children in various art and craft skills. Additionally, the Centre will produce items through Income Generating Activities, with proceeds from product sales funding the tailoring training program.
- The Shuleni Foundation from the Netherlands offers both expertise and financial support on an individual child basis, enabling EOTAS to enhance pre-primary education in a targeted manner.

4. Sustainable partnerships with other organisations

As outlined 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 scheduled to withdraw from the management of the Dodoma Deaf School. This transition involves securing all necessary documentation related to legal ownership, sponsored construction, and property acquisition. Furthermore, it is crucial to establish a strong management structure that ensures the responsible use of funding and property for the direct benefit of deaf children at the Dodoma Deaf School. Although this process is still in development, we expect to establish the foundational principles of this strategic framework in the coming years.

5. Income Generating Projects and Vocational Training

Many deaf youth encounter significant challenges when attempting to continue their education beyond primary school. While recognized vocational training institutes offer solutions for only a limited number of deaf individuals, EOTAS remains committed to supporting those who show exceptional motivation and dedication to their studies. Currently, EOTAS is partnering with the Wanaziwi Foundation from the Netherlands to establish a tailoring project specifically designed for deaf women. This initiative is being implemented at the Wanaziwi Tailoring Centre, located on the grounds of the Dodoma Deaf School.

The workshop, focused on practical training and supporting our construction activities, offers numerous opportunities for deaf students to acquire valuable technical skills. Over time, it will contribute to the school's income generation while providing hands-on training to students. The workshop will cover various fields, including mechanics, woodworking, metalworking, electrical work, plumbing, and painting.

As a general policy, upon successfully completing their studies, deaf students are encouraged to seek employment opportunities within the school or with other organizations and businesses. While EOTAS cannot guarantee employment, the organization facilitates connections between potential employers and deaf candidates. If job openings are available at the school, a deaf graduate may be invited to apply on equal terms with other applicants.

6. Supplementary Services

In addition to facilitating education for deaf children, EOTAS has established a fully equipped audiometry diagnostics room at the Dodoma Deaf School. This facility enables the organization to assess hearing loss, customize and fit hearing aids, and provide professional counseling to parents. These initiatives are designed to enhance the children's communication skills and support their integration within their environment. It also helps in gaining insight into student engagement and how to assist those who struggle with hearing loss to get hearing aid and stay motivated and focused.

7. Support activities and main events

Several notable events took place in 2024:

- Due to global events and policy changes within Tanzania, the organization saw a continued decline in donations and sponsorships. As a result, the school faced an unprecedented reduction in expected support, requiring the use of EOTAS's cash reserves in the Netherlands to cover the shortfall.
- The number of volunteers remained significantly below expectations, which had a negative impact on employment opportunities for Tanzanians. Volunteers are vital as ambassadors for donors and greatly enhance social interactions at the school. Their presence helps raise awareness among sponsors in the Netherlands by providing firsthand accounts of their experiences. Additionally, volunteers in Tanzania often inspire their family and friends to visit, benefiting the tourism industry by exploring national parks and spending on accommodations and travel. Unfortunately, the decline in volunteer numbers has a direct effect on the well-being of deaf children in the Dodoma region.
- Efforts to attract international visitors to the Dodoma Deaf School were largely successful in 2024, with foreign residents in Dodoma making visits.
- 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 2024

EOTAS's priorities are closely aligned with the changing needs of deaf children, their families, the school, and its collaboration with authorities. As a result, short-term goals may be adjusted in response to emerging needs or shifts in broader policies. In 2024, the organization successfully accomplished the following objectives:

- EOTAS is dedicated to creating a strong succession plan that ensures the continued excellence in management, education, and asset maintenance. Throughout this process, the primary focus will remain on safeguarding the educational needs of deaf children and ensuring the long-term sustainability of the Dodoma Deaf School.
- Negotiations with the government continue in an effort to increase support for the education of children at the Deaf School. This remains a challenging endeavor, as the education of deaf children is not yet a priority for authorities. Nevertheless, gradual progress is anticipated, with the expectation that the Tanzanian government will assume more responsibilities over time. Current efforts include the transition of three cooks and two caregivers from EOTAS employment to government employment, a process that is still underway.
- A focused effort to provide ongoing training for all teachers, helping them improve their skills and confidence in using sign language effectively within the school environment.

- Over the past year, we have focused on improving the facilities at our EOTAS Apartment compound in the Kilimani suburb of Dodoma (Camp Holland). This initiative aims to create a comfortable and welcoming space for our visitors, promoting an environment that encourages collaboration, learning, and the exchange of ideas.

9. Objectives for 2025

As EOTAS remains dedicated to the education and well-being of deaf children, we recognize the importance of adapting to the ever-changing needs of our community. The priorities we've set for 2025 underscore our continued commitment to advancing the education of deaf children, ensuring the sustainability of the Dodoma Deaf School, and strengthening our collaboration with authorities and stakeholders.

Our flexible approach acknowledges the dynamic nature of our work. We are prepared to adjust short-term goals as necessary to address emerging challenges or changes in policies. This adaptability allows us to effectively overcome obstacles and seize opportunities to create a positive impact.

- **Comprehensive Succession Plan:** EOTAS is committed to developing a comprehensive succession plan to ensure the continued delivery of high-quality management, education, and asset maintenance. The primary focus is on safeguarding the educational needs of deaf children and ensuring the long-term sustainability of the Dodoma Deaf School.
- **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 challenges arising from the current low prioritization of deaf education, EOTAS is optimistic about making gradual progress. Additionally, efforts are in progress to transition four cooks and four caregivers from EOTAS employment to government positions by the end of the year.
- **Teacher Training in Sign Language:** EOTAS reaffirms its commitment to providing ongoing training for all teachers to strengthen their skills and confidence in using sign language in the classroom. This ensures an inclusive, supportive learning environment for deaf children.
- **Vocational Training and Employability Program:** The Vocational Training and Employability Program will continue immediately after getting the funds for the program, with a dedicated focus on increasing employment opportunities for deaf individuals in Tanzania. Currently, the program is training new educators at our school, and it benefits from hostel accommodations that support both hearing and deaf teachers during their field training. This facility is essential in advancing educational opportunities for children with hearing impairments across the country.
- **Improvement of facilities at our Dodoma deaf School.** As part of our ongoing commitment to creating a supportive learning environment for deaf children, EOTAS has launched several infrastructure and facility improvement projects. These initiatives aim to elevate the overall quality of our educational spaces and ensure we can effectively accommodate the growing number of children in our care.

- **Renovation of Preschool Classrooms:** A key priority for us is the renovation of preschool classrooms. Understanding the critical role early education plays in shaping a child's future, we are committed to creating vibrant, safe, and inspiring spaces that foster an engaging and effective learning environment for our youngest learners.
- **Water management infrastructure:** To tackle the challenges of water management on our school grounds, EOTAS is investing in the enhancement of the water drainage system. This project aims to prevent water accumulation during various weather conditions, ensuring a safer, more accessible environment for both students and staff.
- **Fixed Lockers for Dormitories:** In our commitment to providing a secure and organized living space for the children in our dormitories, EOTAS has completed a project of installing fixed lockers. This initiative will improve storage for personal belongings, while also enhancing the overall comfort and well-being of the children during their time at the school.
- **Facility Upgrades for Increased Capacity:** As the number of children in our care continues to grow, it is essential to continually adapt our facilities. EOTAS is dedicated to meeting this increased demand by addressing the wear and tear on our school premises. This includes ongoing maintenance and improvements to ensure a safe, functional, and inspiring environment for everyone.

As we continue to advance these infrastructure and facility improvement projects, we would like to express our heartfelt gratitude to our supporters, donors, and partners whose contributions make these initiatives possible. Together, we are not only creating physical spaces that foster effective learning but also cultivating an environment where every child can thrive and reach their full potential. The impact of these improvements goes beyond the structural; they are instrumental in supporting the holistic development and well-being of the deaf children at the Dodoma Deaf School. We eagerly anticipate the positive transformations these projects will bring to our educational community.

At present, these essential and urgent needs are placing a financial strain on our resources, as outlined in the table below.

PENDING CAPACITY BUILDING PROJECTS		2024		2023
	Salary increase - cost of living 10%	10,241,682		-9,310,620
	Water Infrastructure	18,000,000		-6,610,000
	Preschool classroom renovations	12,769,200		-10,641,000
	Boarding individual cabinets	4,400,000		-7,000,000
	Boarding accommodation and furnishing	29,500,000		0
	Photo copier for education materials	3,600,000		0
	TOTAL	78,510,882		-33,561,620

10. Statement of responsibilities.

The following financial report offers a comprehensive overview of EOTAS's income, expenses, and financial balance 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 obligations. It is important to note that all EOTAS board members serve on a voluntary basis and do not receive regular allowances for their roles. However, they may be reimbursed for travel and food expenses when attending periodic meetings.

In accordance with Tanzanian law and Generally Accepted Accounting Principles, the board members are responsible for preparing the annual report and financial statements. The NGO Act No. 24/2002, Section 2, mandates the preparation of financial statements each fiscal year to provide a clear and accurate picture of the NGO's financial status.

A significant update in this financial report concerns the reconciliation of outstanding loan accounts. Over the years, small loans were issued, and repayments were merged with other activities. This issue has now been addressed, and more effective strategies have been put in place to prevent any future discrepancies.

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.

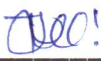
Pursuant to the NGO Act No. 24/2002, the board certifies that:

- 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 13 January 2025

Dated: 31-01-2025

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, 2024, 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, 2024, 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)

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


M.K. MUSYANGI- ACPA527-PP

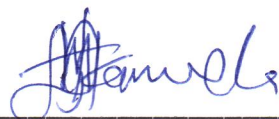
DODOMA - TANZANIA

DATE: 31-01-2025

Environment Oriented Training And Support

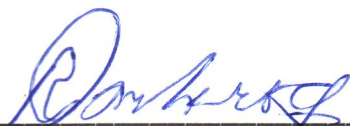
12. Statement of financial position as at 31st December, 2024

ASSETS EMPLOYED	NOTE	31.12.2024 Tsh	31.12.2023 Tsh
Fixed assets (Net)	2	0	713,788
TOTAL		0	713,788
 CURRENT ASSETS			
Cash at Bank and in hand	3	10,521,156	1,671,416
TOTAL		10,521,156	1,671,416
 Current liabilities			
Auditing fees		1,800,000	1,500,000
Cash and debtors held for school	3	10,521,156	1,671,416
WORKING CAPITAL		-1,800,000	-1,500,000
TOTAL NET ASSETS		-1,800,000	-786,212
 REPRESENTED BY			
Unamortized funds		0	624,988
Surplus/(Deficit)		-5,545,791	-5,545,791
Adjustments		3,745,791	4,134,592
TOTAL		-1,800,000	-786,211

Signed: 

Chairman

Date: 31-01-2025

Signed: 

Program Director / Financial Controller

Date: 31-01-2025

Environment Oriented Training And Support

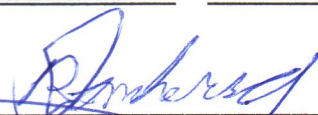
13. Statement of profit or loss and other comprehensive income for the year ended 31st December 2024

INCOME	NOTE	31.12.2024	31.12.2023
		Tsh	Tsh
Funds from donors	5	20,440,522	22,224,735
Ammortization 2023	5		237,929
Ammortization 2024	5	0	
Profit on disposal	6	1,911,199	0
TOTAL		<u>22,351,721</u>	<u>22,462,664</u>
GRAND TOTAL		<u>22,351,721</u>	<u>22,462,664</u>
LESS: EXPENDITURE	7		
Administration/General		962,200	359,000
Auditor fees		1,500,000	1,500,000
H. R. - Bookkeeping		6,813,000	6,751,000
Bank charges and taxes, WCF		530,721	699,390
Communications, Internet		1,968,000	1,355,067
Consumables		839,000	502,000
Management, sustainability Coaching		1,500,800	1,952,248
Office Travel expenses		1,015,000	1,015,280
Registration, legal issues		138,000	1,372,000
H.R. - Secretary and Logistics		6,770,000	6,718,750
Tools and equipment		315,000	0
TOTAL		<u>22,351,721</u>	<u>22,224,735</u>
Depreciation	2	0	237,929
TOTAL		<u>0</u>	<u>237,929</u>
INCOME VERSUS EXPENDITURE			
TOTAL		<u>0</u>	<u>0</u>

Signed: 

Chairman

Date: 31-01-2025

Signed: 

Program Director / Financial Controller

Date: 31-01-2025

Environment Oriented Training And Support

14. Statement of cash flows for the year ended 31st December, 2024

CASH FLOW FROM OPERATING ACTIVITIES	NOTE	31.12.2024 Tsh	31.12.2023 Tsh
other receipts	6	0	0
NGO's office expenses	5	22,351,721	22,224,735
TOTAL		22,351,721	22,224,735
CASHFLOW FROM INVESTING ACTIVITIES			
Capacity building projects	10	0	0
CASH FLOW FROM FINANCING ACTIVITIES			
Receipts from donors	5	253,145,454	281,972,281
Education expenses	8	-109,926,442	-112,989,934
Hostel & Boarding running cost	8	-39,174,250	-34,498,950
Training programs and Ext Educ.	9	-47,132,000	-52,424,238
Capacity building projects	10	-25,711,301	-60,845,361
Sub total expenses		-221,943,993	-260,758,483
TOTAL		31,201,460	21,213,798
Net increase/ (Decrease) in cash		8,849,740	-1,010,937
Cash at beginning of period		1,671,416	2,682,353
Cash at end of period		10,521,156	1,671,416

Signed:  _____

Chairman

Signed:  _____

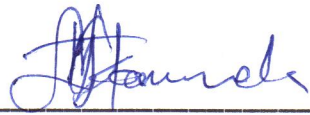
Program Director / Financial Controller

Date: 31-01-2025

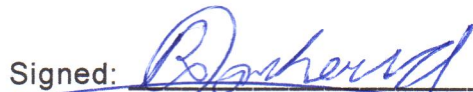
Date: 31-01-2025

Environment Oriented Training And Support
15. Statement of changes in equity (accumulated) funds for the
year ended 31st December 2024

ACCUMULATED FUNDS		Surplus (Deficit)	Unamortized funds	Adjustments	Total
Opening balance	01/01/24	<u>-5,545,791</u>	<u>624,988</u>	<u>4,134,591</u>	<u>-786,212</u>
Transactions for the year 2024:					
Deficit		<u>0</u>			
Amortization			<u>-624,988</u>		<u>-624,988</u>
Adjustments				<u>-388,800</u>	<u>-388,800</u>
TOTAL		<u>-5,545,791</u>	<u>0</u>	<u>3,745,791</u>	<u>-1,800,000</u>

Signed: 

Chairman

Signed: 

Program Director / Financial Controller

Date: 31-01-2025

Date: 31-01-2025

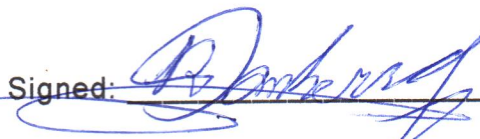
Environment Oriented Training And Support

**16. Statement of Receipts and Payments for the year ended
31st December 2024**

RECEIPTS	NOTE	31.12.2024	31.12.2023
		Tsh	Tsh
Liliane Foundation child support	5	59,530,968	54,374,110
Donations received in Tanzania	5	43,968,387	43,210,731
EOTAS-Netherlands	5	149,646,099	184,387,440
Others	6	0	0
Sub-total Receipts		253,145,454	281,972,281
Opening Balance	--	1,671,416	2,682,353
TOTAL		254,816,870	284,654,634
PAYMENTS			
NGO office expenses	7	22,351,721	22,224,735
Hostel and boarding facilities	8	39,174,250	34,498,950
School Support	8	109,926,442	112,989,934
Training programs and Ext. Educ.	9	47,132,000	52,424,238
Capacity building projects	10	25,711,301	60,845,361
TOTAL		244,295,714	282,983,218
CLOSING BALANCE		10,521,156	1,671,416

Signed: 

Chairman

Signed: 

Program Director / Financial Controller

Date: 31-01-2025

Date: 31-01-2025

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17. Notes to the financial statements for the year ended 31st December 2024

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.

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17.2. Note 2 Non-current assets

S/N	Particulars	Cost			Total	Disposal	Grand total	Depreciation					Nett book value 2023	Ammort. 2023	Nett book value 2024	Ammort. 2024
		Opening	Added purch.	Added don.				Opening	Additions	Total	Disposal	Grand total				
1	Suzuki carrier	7,159,375			7,159,375	7,159,375	0	5,705,361	0	5,705,361	5,705,361	0	713,788	237,929	0	0
								0								
	TOTAL	7,159,375	0	0	7,159,375	7,159,375	0	5,705,361	0	5,705,361	5,705,361	0	713,788	237,929	0	0

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17.3. Notes 3 - 4

	2024	2023
NOTE 3 CASH AT BANK AND IN HAND		
Cash at Bank	8,356,499	1,393,119
Cash in hand	2,164,657	278,296
TOTAL	10,521,156	1,671,416

NOTE 4 GRANTS AMMORTISATION		
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	-237,929
Ammortization to disposal	-624,987	
Adjustment	39	39
TOTAL	0	624,987

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17.4. Notes 5 - 6

		2024	2023
NOTE 5	Funds from donors		
	Liliane Foundation -project funds	0	0
	Liliane foundation - child support	59,530,968	54,374,110
	Total Liliane Child Support	59,530,968	54,374,110
	Donor support received in Tanzania		
	Bank Reimbursement expenses	11,041,019	8,079,481
	Cash Reimbursement expenses	15,056,803	26,329,100
	Total reimbursements	26,097,822	34,408,581
	Gratitude donation for audiometry	604,000	-1,550,000
	Bank School sponsoring	3,470,000	1,150,000
	Cash School sponsoring	13,796,565	9,202,150
	Total school donations	17,870,565	8,802,150
	Sub-total	43,968,387	43,210,731
	From EOTAS-NL:		
	For emergency maintenance /repairs		600,000
	EOTAS Accommodation renovations	24,850,000	62,462,300
	Program Support and fundraising	32,000,000	19,375,000
	Liliane Administration support	0	2,187,440
	General education support	21,400,000	38,010,200
	Shuleni Preschool and Voc. Support	19,096,099	23,012,500
	Sub-projects	11,000,000	6,925,000
	Vocational and Secondary Education	27,800,000	21,925,000
	Wanaziwi Art and Craft	13,500,000	9,890,000
	Sub-Total EOTAS-NL	149,646,099	184,387,440
	SUB-TOTAL all funding	253,145,454	281,972,281
	Less office expenses @ 8.83%	22,351,721	7.88% 22,224,735
	TOTAL NET	230,793,733	259,747,546

NOTE 6	Other Income		
	Nett book value Suzuki	713,788	0
	Unamortized amount Suzuki	-624,987	
	Disposal proceeds Suzuki	-2,000,000	
	Profit on disposal	-1,911,199	0

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17.5. Notes 7 - 8

NOTE 7 OFFICE EXPENSES (Program support and Fundraising)		
Administration/General	962,200	359,000
Auditor fees	1,500,000	1,500,000
H. R. - Bookkeeping	6,813,000	6,751,000
Bank charges and taxes, WCF	530,721	699,390
Communications, Internet	1,968,000	1,355,067
Consumables	839,000	502,000
Management, sustainability Coaching	1,500,800	1,952,248
Office Travel expenses	1,015,000	1,015,280
Registration, legal issues	138,000	1,372,000
H.R. - Secretary and Logistics	6,770,000	6,718,750
Tools and equipment	315,000	0
TOTAL	<u>22,351,721</u>	<u>22,224,735</u>

	2024	2023
NOTE 8 SCHOOL EXPENSES		
See book keeping 2023 Education expenses		112,989,934
See book keeping 2023 Hostel & Boarding running cost		34,498,950
See book keeping 2024 Education expenses	109,926,442	
See book keeping 2024 Hostel & Boarding run	39,174,250	
TOTAL	<u>149,100,692</u>	<u>147,488,884</u>

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17.6. Notes 9 - 11

NOTE 9 TRAINING PROGRAMS AND EXT. EDUC.			
See book keeping 2023	Seminars, Training		1,445,000
See book keeping 2024	Seminars, Training	9,963,000	
See book keeping 2023	Unscheduled Educ. Support		2,561,000
See book keeping 2024	Unscheduled Educ. Support		
See book keeping 2023	External primary education		6,550,000
See book keeping 2024	External primary educ	1,708,000	
See book keeping 2023	Internal Voc. Training		19,099,638
See book keeping 2024	Internal Voc. Training	18,657,000	
See book keeping 2023	Ext. Voc. Training		5,130,000
See book keeping 2024	Ext. Voc. Training	2,932,000	
See book keeping 2023	Secondary support		6,435,000
See book keeping 2024	Secondary support	3,867,000	
See book keeping 2023	Extra curricular Art and Craft		11,203,600
See book keeping 2024	Extra curricular Art an	10,005,000	
TOTAL		47,132,000	52,424,238

NOTE 10 CAPACITY BUILDING PROJECTS			
See book keeping 2023	Pupil facilities renovations		11,168,000
See book keeping 2024	Pupil facilities renovat	8,130,800	
See book keeping 2023	Improvement facilities		49,677,361
See book keeping 2024	Improvement facilities	17,580,501	
TOTAL		25,711,301	60,845,361

NOTE 11	PENDING CAPACITY BUILDING PROJECTS	2024		2023
	Salary increase - cost of living 10%	-10,241,682		-9,310,620
	Water Infrastructure	-18,000,000		-6,610,000
	Preschool classroom renovations	-12,769,200		-10,641,000
	Boarding individual cabinets	-4,400,000		-7,000,000
	Boarding accommodation and furnishing	-29,500,000		0
	Photo copier for education materials	-3,600,000		0
	TOTAL	-78,510,882		-33,561,620

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17.7. Notes 12 - 13

	2024	2023
NOTE 12 ASSETS AT VALUATION		
Camp Holland, Kilimani buildings + land	797,440,548	724,945,953
Camp Holland, Kilimani inventory	33,880,000	30,800,000
Camp Holland TOTAL	831,320,548	755,745,953
Deaf School, buildings + land	4,823,328,117	4,361,469,833
Deaf School, inventory	267,876,348	259,745,548
Deaf School TOTAL	5,091,204,464	4,621,215,380
Grand Total assets	5,922,525,012	5,376,961,333

NOTE 13 CONTINGENT LIABILITIES

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