

ANNUAL REPORT & FINANCIAL STATEMENTS

For the Year Ended 31 December, 2024

Tupendane Foundation and Initiatives (TUFOI)

51

Pupils Sponsored

TZS80.6M

Total Receipts

1,536

Trees Planted

5th → 3rd

District Ranking Improved



Students Learning



School Activities



Tree Planting

EM Financial Consultancy PF 430 · Certified Accountants & Authorized Auditors
CPA Elia G. Makata ACPA 2492, Managing Partner · Arusha, Tanzania · Date: 16/05/2025

Directors' Foreword & Organizational Profile

We are delighted to present TUFOI's 2024 Annual Report. This document covers our narrative and audited financial statements for the year ending 31st December 2024, prepared in compliance with the NGO Act as our commitment to members, donors, partners, and the public.

In 2024, TUFOI successfully expanded its education sponsorship program and strengthened health and nutrition initiatives, advanced environmental conservation, and supported sports in local schools. These achievements were made possible through the invaluable contributions of volunteers from STEP AFRICA, Danish Volunteer Services, Africa Heart Desire, and members of the Tupendane Foundation.



Students at Bethlehem Star School, 2024

"Being in its third year of operation, TUFOI has contributed significantly towards our strategic plan guided by our vision, mission, and values. Together we continue to make a difference."

Edgar Walter
Executive Director, TUFOI

Organization Profile

Official Name:	Tupendane Foundation and Initiatives (TUFOI)
Registration:	OONGO/R/2425 · NGO Act No. 24 of 2002 · Nov 2021
Contact:	Assumpta Ndanu, TUFOI Coordinator
Email:	info@tupendanefoundation.or.tz
Address:	Magadirisho, near Muungano Secondary School, Usa River, Arusha +255 743 939 777 / +255 678 706 586
Telephone:	4 Full-time Employees + Volunteers
Staff:	National NGO based in Usa River, Arusha
Scope:	Arusha

Vision

To have healthy, economically stable communities where children acquire better education and livelihood.

Mission

To support students from poor families by paying school fees, building schools and hospitals, protecting the environment, ensuring economic stability and water availability.

Core Values

- Teamwork
- Professionalism
- Excellence
- Accountability
- Transparency
- Results-Oriented
- Community Building
- Continuous Learning

Summary of Program Activities 2024

TUFOI's 2024 operational plan addressed five key areas: education support, health and nutrition, environmental conservation, sports and games, and economic empowerment. Limited financial resources were supplemented by dedicated volunteers from STEP AFRICA, Danish Volunteer Agency, and Africa Heart Desire.

01 EDUCATION

Education Support Project

Year	Pupils Supported	Total Expenditure (TZS)
2022	4	8,063,000
2023	11	14,138,750
2024	51	52,377,000

The 2024 scholarship covered school fees, uniforms, and school supplies. Volunteer teachers from STEP AFRICA assisted in the classroom, while donors sponsored individual children under a personal sponsorship model tracking each child's progress.



Pupils in Class



School Uniforms / Supplies



Volunteer Teachers

02 HEALTH & NUTRITION

Improving Health Conditions — School Vegetable Garden

A school garden with a drip irrigation system was established by a volunteer from STEP AFRICA. TUFOI spent **TZS 2,100,000** for the upkeep of the garden. The garden provides fresh vegetables at least three times per week for school meals, teaching pupils valuable life skills and contributing to food security.

- Reduces malnutrition among pupils
- Practical hands-on learning experience
- Fresh vegetables sold to sustain the project
- Complementary to classroom education
- Community benefit from surplus produce
- Supported by STEP AFRICA volunteer

03 ENVIRONMENT

Environmental Conservation — Tree Planting & Medicinal Plants

Activity	Location	Scale	Investment (TZS)
River bank rehabilitation	Usa River	100 trees	—
Medicinal plant seedlings	Mukuru Village	7,000 seedlings	7,000,000
Education & awareness	Local schools	All students	—
TOTAL ENV. INVESTMENT			7,000,000



Tree Planting Activity



Medicinal Plants



Program Activities — Solar, Admin & Challenges

Solar Power & Gas Cooker Installation

Solar Power Installation

Bethlehem Star School

TZS 1,400,000

Provided reliable electricity for classrooms with no assured power supply

Gas Cooker & Kitchen Appliances

School Kitchen

TZS 3,724,000

Supported by Mati Super Brand Company (TZS 3,000,000) and other stakeholders (TZS 724,000)



Solar Panels at School



School Kitchen

Administration Activities

TZS 13,000,000 allocated to salaries & allowances for volunteers, office space utilities, communication, travel, and administrative overheads. Most activities continue to be delivered by dedicated volunteers as TUFOI grows its full-time team capacity.

KEY CHALLENGES · LESSONS LEARNED · PLANS FOR 2025

Challenges

Funding & Financial Sustainability

Securing consistent funding remains the biggest challenge for a growing NGO.

Building Trust & Credibility

Establishing organizational reputation takes time and consistent demonstration of impact.

Talent Recruitment & Retention

Attracting and retaining skilled professionals and volunteers in a competitive environment.

Lessons Learned

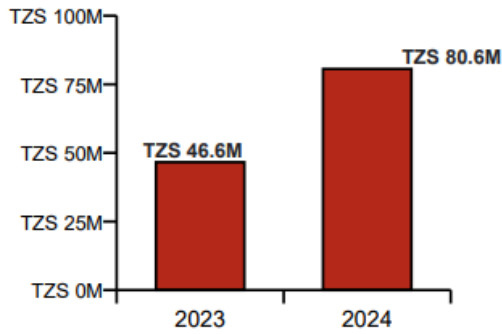
- Engage supporters and volunteers actively
- Maintain transparency & accountability
- Build long-term relationships with donors
- Use social media, email, newsletters for outreach
- Ensure clarity on information for projects

Plans for 2025

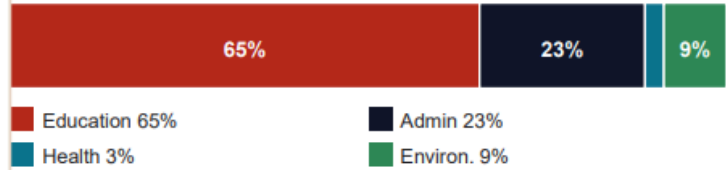
- Develop a diversified fundraising strategy
- Create a long-term sustainability plan
- Invest in building capacity of staff and volunteers
- Ensure adherence to all legal & financial regulations

Audited Financial Statements — Year Ended 31 December 2024

Income Growth 2023–2024



2024 Expenditure Breakdown



Statement of Comprehensive Income

	NOTE	2024 TZS	2023 TZS
RECEIPTS			
Balance brought forward	2.0	295,741	152,877
Donations deposited into bank	3.0	53,066,900	46,439,034
Other donations received in cash		27,224,000	—
TOTAL RECEIPTS		80,586,641	46,591,911
PAYMENTS			
I. Education Support Project			
Students sponsorship		52,377,000	14,138,170
Books & stationeries		—	2,404,000
Sub-total (I)		52,377,000	16,542,170
II. Health & Nutrition Project			
Upkeep of school garden		2,100,000	9,520,000
Purchases of food stuff		—	2,148,000
Sub-total (II)		2,100,000	11,668,000
III. Environmental Protection & Conservation			
River bank and rehabilitation		7,000,000	—
Disappearing medicinal		—	2,066,000
Sub-total (III)		7,000,000	2,066,000
IV. Supporting Sports & Games			
Construction of tennis court		—	10,355,000
Purchases of sports equipment		—	665,000
Sub-total (IV)		—	11,020,000
V. Administration Activities			
Salaries and wages		13,000,000	5,000,000
Finance cost		339,340	—
Installation of solar panel		1,400,000	—
Installation of gas cooker		3,724,000	—
Sub-total (V)		18,463,340	5,000,000
TOTAL PAYMENTS (I+II+III+IV+V)		79,940,340	46,296,170
Surplus / (Deficit) for the Period	4.0	646,301	295,741
Balance at Bank — CRDB		646,301	295,741

Statement of Donations Received in Kind

	NOTE	2024 TZS	2023 TZS
DONATION IN KIND — Education Support Project			
Pauline Hertenstein – Vidael Victor		—	878,000
Jonathan Dany – Yohana James		—	2,876,000
Marie Dixon – Aloyce Elisante		—	1,970,000
Konstantin Mkolai – Brilliance Richard		—	3,048,750
Emilie Vesster Geard – Brian Ndekirna		—	2,000,000
Miriam Vanzecken Bergen – Gracious Lomayan		—	1,920,000
Leni Kraienhorst – Zawadi Ramadhani		—	762,000
Anonia Westphel – Harry Sorsit		—	1,575,000
Philipa Marie – Erica Msele		—	2,480,000
Other individual sponsorships		—	9,992,000
Sub-total Education in Kind		—	30,501,750
Books & Stationeries (Pauline H., Jane K.)		—	2,254,800
Health Nutrition (Jane Kirsame — food)		—	2,148,000
Sports (Pauline H., Joshua Hanbner — tennis court)		—	11,255,000
TOTAL DONATIONS IN KIND		—	46,159,550



NOTES & DISCLOSURES

Notes to the Financial Statements

Note 2.0 — Cash and Cash Equivalent

	31.12.2024 TZS	31.12.2023 TZS
Cash at Bank (CRDB)	646,301	295,741
Cash at Hand	—	—
TOTAL	646,301	295,741

Note 3.0 — Donations Deposited into Bank Account

	31.12.2024 TZS	31.12.2023 TZS
03.10.2024 Cash deposit	70,000	—
08.10.2024 Akina deposit	1,475,000	—
16.11.2024 Friends of Usa River	748,000	—
29.11.2024 Friends of Usa River	4,309,500	—
23.12.2024 Friends of Usa River	46,464,400	—
TOTAL	53,066,900	46,439,034

Note 1.0 — Significant Accounting Policies

Compliance	Financial statements prepared in accordance with IFRS and IASB interpretations.
Basis of Preparation	Prepared in Tanzanian Shillings on historical cost basis.
Foreign Currencies	Transactions translated at exchange rates prevailing at date of transaction; year-end monetary items retranslated at closing rates.
Revenue Recognition	Revenues recognized on accrual basis when economic benefits are probable.
Property & Equipment	Stated at historical cost less accumulated depreciation. Computers depreciated at 12.5% straight-line per annum.
Cash Equivalents	Comprises cash at banks, net of outstanding overdrafts.

Compliance with the Public Procurement Act, 2011.

In view of our responsibility on the procurement legislation and taking into consideration the Procurement transactions and processes, we have reviewed as part of this Audit, we state that Tupendane Foundation and Initiatives procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No. 7 of 2011 and its underlying Regulations of 2013.

EM FINANCIAL CONSULTANCY PF 430
Certified Accountants & Authorized Auditors

CPA Elia G. Makata ACPA 2492
MANAGING PARTNER

ARUSHA

DATE 16/5/2025



PARTNERS, SUPPORTERS & VOLUNTEERS 2024

<p>STEP AFRICA Volunteer Organization</p>	<p>Danish Volunteer Services Volunteer Organization</p>
<p>Africa Heart Desire Volunteer Organization</p>	<p>Mati Super Brand Company Tanzania — Kitchen Project</p>
<p>Friends of Usa River Tanzania Germany — Major Donor</p>	<p>Akina Deposit Financial Contribution</p>
<p>Tupendane Foundation Members Tanzania — Core Support</p>	<p>All Individual Sponsors International Volunteer Sponsors</p>



Volunteer Activities



Community Event



Awards / Celebration

<p>Independent Auditors</p>	<p>EM Financial Consultancy PF 430 Certified Accountants & Authorized Auditors CPA Elia G. Makata ACPA 2492, Managing Partner P.O. Box 10791, Arusha, Tanzania Issue Date: 16/05/2025 Declaration</p>
------------------------------------	---

"Together, we can continue creating lasting change. Thank you for being part of the TUFOI journey — together we love one another, together we build a better future."

Tupendane Foundation & Initiatives (TUFOI) · www.tupendanefoundation.or.tz
 "Tupendane" — Let's Love One Another