



Tupendane Foundation and Initiatives

# ANNUAL REPORT & FINANCIAL STATEMENTS

For the Year Ended 31 December 2025

Tupendane Foundation and Initiatives (TUFOI)



*Students at Bethlehem Star School*

*Solar Installation*

*Borehole / Water Project*

Audited by **EM Financial Consultancy** — Certified Accountants & Authorized Auditors, P.O. Box 10791, Arusha, Tanzania.

Signed: CPA Elia G. Makata ACPA 2492, Managing Partner | Date: 24/02/2026

# DIRECTORS' ANNUAL REPORT 2025

## Foreword

The Board of Directors and Management of the Tupendane Foundation (TUFOI) are pleased to present the Annual Report for the financial year ending December 31, 2025. This document comprises a comprehensive review of operations and audited financial statements, prepared in fulfillment of our statutory obligations under the Non-Governmental Organizations Act of 2002.

The year 2025 represented a period of significant organizational growth and deepened community impact. As we entered our fourth year of operations, TUFOI maintained steadfast alignment with our core vision, mission, and values. The generous support from our global network of partners was strategically translated into tangible, life-changing outcomes within our focus communities.

Our strategic initiatives focused on holistic community development: the substantial expansion of our educational sponsorship program; the installation of a solar power system and a dedicated water borehole at Bethlehem Star Pre & Primary School; school-based nutritional programs; critical environmental conservation through strategic partnerships; and enhancing student well-being through extracurricular sports.



*Executive Director — Edgar Walter*

### **Edgar Walter**

Executive Director  
Tupendane Foundation (TUFOI)

We extend our profound gratitude to Friends of Usa River Tanzania (Germany), GEMEINSAM (Germany), Akina e.V. (Germany), Passion Projects (Canada), Strathspey Charitable Trust (UK), Campus for Finance e.V. (Germany), and Sopowerful (Netherlands) for their dedicated partnership.

# ORGANIZATIONAL PROFILE

## Organization Details

<b>Official Name:</b>	Tupendane Foundation and Initiative (TUFOI)
<b>Contact Person:</b>	Assumpta Ndanu, TUFOI Coordinator
<b>Email:</b>	info@tupendanefoundation.or.tz
<b>Address:</b>	Magadirisho, near Muungano Secondary School, Usa River, Arusha
<b>Postal:</b>	P.O. Box 197, Usa River, Tanzania
<b>Tel:</b>	+255 754 826 823 / +255 743 939 013
<b>Registration:</b>	OONGO/R/2425 (Oct 2021)
<b>Staff:</b>	1 Full-time Employee, 6 Volunteers
<b>Scope:</b>	National NGO, Usa River, Arusha

## Vision

To cultivate healthy, economically stable communities where child sustainable livelihoods.

## Mission

To support students from impoverished families and communi improving infrastructure, protecting the environment, and promotin

## Core Values

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



## PROGRAM ACTIVITIES 2025

### Education Support Project

TUFOI significantly scaled its sponsorship program at **Bethlehem Star Pre & Primary School**, supporting **116 pupils** with a total investment of TZS 131,192,845 — a marked increase from 76 pupils in 2024. Support covered school fees, transport, uniforms, supplies, and accommodation.

Additional contributions included:

- 300 chairs and dining tables (TZS 7,000,000)
- Washing and drying machine (TZS 3,550,000)
- Food donation (TZS 2,600,000)
- Textbooks and exercise books (TZS 780,000)
- Two laptops, five iPads, and musical instruments



*Pupils in Classroom*



*School Supplies Distribution*



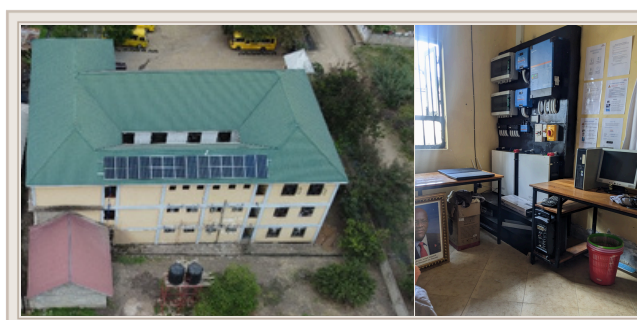
*Graduation / Award Ceremony*



## Solar Power System Installation

In collaboration with **Sopowerful (Netherlands)**, TUFOI installed a comprehensive solar power system at Bethlehem Star School at a cost of **TZS 27,750,000**. The system provides lighting, powers water pumping, supports laundry, printing, gardening, and other school activities.

Benefit	Impact
Extended study hours	Improved academic performance
Water pumping from borehole	Reduced manual water fetching
Powered laundry & printing	Reduced operational costs
District ranking	Rose from 5th to 3rd place



Solar Panel Installation



School at Night / Lit Classroom

## Construction of Borehole

A fully operational water borehole was completed at a cost of **TZS 14,005,500**, with TZS 13,368,500 generously provided by **Akina e.V. (Germany)**. A school-based maintenance team has been trained to ensure long-term sustainability.

Beneficiary Group	Count
Students	481
Staff Members	34
Community Households	Many



Borehole Construction



Community Using Water

# ENVIRONMENT · CHALLENGES · FUTURE PLANS

## Environmental Conservation & Tree Planting

In partnership with the **Kitumusote Foundation** and **Mukuru Eco Tented Camp**, TUFOI raised and distributed **1,000 seedlings** of local medicinal trees within Mukuru Village (Project cost: TZS 1,000,000). The initiative educated both students and the community on biodiversity, traditional medicine, and conservation.

Location	Trees Planted (2024)	Survival Rate
Usa River Primary School	—	10% (livestock damage)
Usa River & Mukuru Village	7,000 seedlings	70% (community care)



*Tree Seedling Distribution*



*Community Tree Planting*

### Key Challenges

- Funding & financial sustainability
- Building trust and credibility
- Recruiting and retaining talent
- Data management & measuring impact
- Navigating bureaucracy & regulation
- Dependency vs. community ownership
- Volunteer and staff burnout
- Technological infrastructure gaps
- Environmental & climate vulnerability

### Lessons Learned

- Proactive relationship building over reactive fundraising
- "Proof of Concept" is the most valuable currency for credibility
- Investing in people is non-negotiable for retention
- Data simplicity and storytelling are twin pillars of impact
- Community co-creation is the antidote to dependency

# FUTURE STRATEGIC PLANS

## 1

### **Diversify & Institutionalize Funding**

Shift from project-based grants to a blended finance model; pursue core/flexible funding, social enterprise streams, and monthly giving programs.

## 2

### **Scale Impact Through Strategic Partnerships**

Document successful "proof of concept" models into replicable toolkits; partner with larger NGOs and government agencies.

## 3

### **Build an "Employer of Choice" Reputation**

Implement a formal professional development framework including mentorship, training budgets, and clear promotion criteria.

## 4

### **Strengthen the Evidence Base**

Invest in a cloud-based digital M&E system; partner with a local academic institution for rigorous impact evaluations.

## 5

### **Transition to a Facilitator Model**

Strengthen community-based organizations (CBOs); gradually shift from direct implementation to technical advisor and grant channeler.

## 6

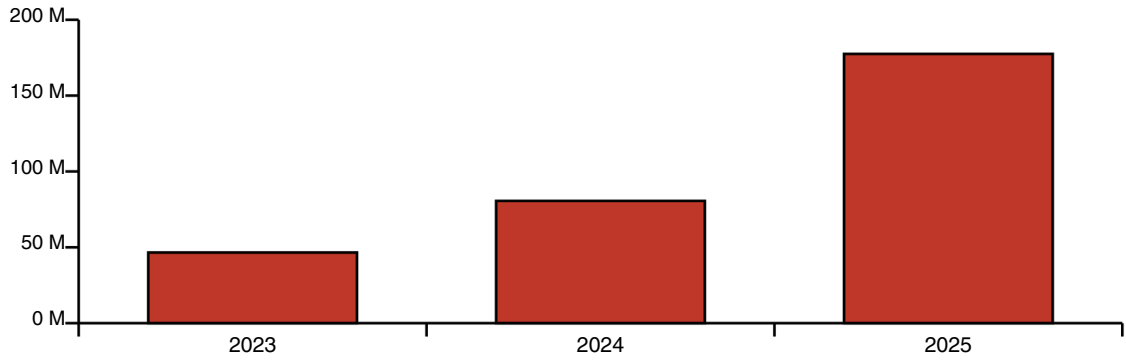
### **Enhance Operational Resilience**

Develop a comprehensive risk management plan covering financial, security, and operational risks; engage in targeted policy advocacy.



# AUDITED FINANCIAL STATEMENTS

## Income Growth 2023–2025 (TZS Millions)



## 2025 Expenditure Breakdown



## Statement of Comprehensive Income for the Year Ended 31st December 2025

ITEM	NOTE	2025 TZS	2024 TZS
RECEIPTS	NOTE	31.12.2025 TZS	31.12.2024 TZS
Balance brought forward	2.0	646,301	295,741
Donations deposited into bank	3.0	144,365,517	53,066,900
Donations cash received		4,720,000	27,224,000
Donation received in kind		27,750,000	—
<b>TOTAL RECEIPTS</b>		<b>177,481,818</b>	<b>80,586,641</b>
PAYMENTS			
I. Education Support Project			
Students sponsorship		125,574,000	52,377,000
Books & stationeries		—	—
<b>SUB-TOTAL (I)</b>		<b>125,574,000</b>	<b>52,377,000</b>
II. Health & Nutrition Project			
Purchases of food stuff		2,500,000	—
Construction of well		4,830,000	2,100,000
<b>SUB-TOTAL (II)</b>		<b>7,330,000</b>	<b>2,100,000</b>
III. Environmental Protection			
Plant propagation & seedling		1,000,000	7,000,000
<b>SUB-TOTAL (III)</b>		<b>1,000,000</b>	<b>7,000,000</b>
IV. Supporting Sports & Games		—	

V. Administration Activities			
Finance cost		428,036	339,340
Installation of solar panel		27,750,000	1,400,000
Office expenses	4.1	6,200,000	—
Other admin expenses	5.0	8,900,000	—
Salaries & wages		—	13,000,000
Installation of gas cooker		—	3,724,000
<b>SUB-TOTAL (V)</b>		<b>43,278,036</b>	<b>18,463,340</b>
<b>TOTAL PAYMENTS (I+II+III+IV+V)</b>		<b>177,182,036</b>	<b>79,940,340</b>
<b>Surplus / (Deficit) for the Period</b>		<b>299,782</b>	<b>646,301</b>
Cash and Cash Equivalent	2.0	299,782	646,301

#### Statement of Donations Received in Kind

ITEM	NOTE	2025 TZS	2024 TZS
DONATION IN KIND — RECEIPTS	NOTE	31.12.2025 TZS	31.12.2024 TZS
Solar Energy System (Sopowerful)		27,750,000	—
Tablets, Laptops, Music Items		—	—
<b>TOTAL</b>		<b>27,750,000</b>	<b>—</b>



## NOTES TO THE FINANCIAL STATEMENTS

### Note 2.0 — Cash and Cash Equivalent

	2025 TZS	2024 TZS
NOTE 2.0 CASH AND CASH EQUIVALENT	31.12.2025 TZS	31.12.2024 TZS
Cash at Bank	99,782	646,301
Cash at Hand	200,000	—
<b>TOTAL Cash and Cash Equivalent</b>	<b>299,782</b>	<b>646,301</b>

### Note 3.0 — Donations Deposited into Bank Account

NOTE 3.0 DONATIONS DEPOSITED INTO BANK A/C	2025 TZS	2024 TZS
02.01.2025 Sylvia Tiefenthaler	2025 TZS	2024 TZS
07.01.2025 Kriemhild Viertlmayr	12,869,018	
15.01.2025 Brigitte Prufer	1,364,550	
21.01.2025 Passion Projects	3,134,720	
22.05.2025 Friends For USA River	27,705,553	
05.06.2025 Akina E.V.	20,447,600	
14.07.2025 Friends For USA River	480,250	
14.08.2025 The Strathspey Charitable	20,364,000	
01.10.2025 Passion Projects	6,900,000	
03.10.2025 Friends Of USA River	1,824,370	
14.10.2025 Gemeinsam	22,407,000	
28.11.2025 Gemeinsam	369,000	
25.12.2025 Erick Michael Nyoni	387,500	
Various (tuition, washing, borehole, food)	1,000,000	
	5,071,971	
<b>TOTAL</b>	<b>144,365,517</b>	<b>53,066,900</b>

## Notes 4.1 &amp; 5.0 — Office &amp; Administrative Expenses

	2025 TZS	2024 TZS
NOTE 4.1 OFFICE EXPENSES	2025 TZS	2024 TZS
Telephone & Postage	624,000	
Travelling	2,160,000	
Salaries & Wages	2,106,000	
Water & Electricity	1,310,000	
<b>TOTAL</b>	<b>6,200,000</b>	<b>—</b>
NOTE 5.0 OTHER ADMINISTRATIVE EXPENSES	2025 TZS	2024 TZS
28.03.2025 Washing Machine	3,400,000	
24.05.2025 Water Pump	1,800,000	
21.08.2025 Graduation	600,000	
10.10.2025 Bethlehem Plot Payment	3,100,000	
<b>TOTAL</b>	<b>8,900,000</b>	<b>—</b>

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

## 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 Eliã G. Makata ACPA 2492  
MANAGING PARTNER

ARUSHA

DATE 24.02.2026



## PARTNERS, SUPPORTERS & CLOSING

### Our Partners & Supporters

Our heartfelt gratitude goes to all organizations, volunteers, donors, and friends who made our work possible in 2025:

<b>Friends of Usa River Tanzania</b> Germany	<b>GEMEINSAM</b> Germany	<b>Akina e.V.</b> Germany
<b>Passion Projects</b> Canada	<b>Strathspey Charitable Trust</b> United Kingdom	<b>Campus for Finance e.V.</b> Germany
<b>Sopowerful</b> Netherlands	<b>Sylvia Tiefenthaler</b> Individual Donor	<b>Kriemhild Viertlmayr</b> Individual Donor
<b>Brigitte Prufer</b> Individual Donor	<b>Erick Michael Nyoni</b> Individual Donor	<b>Copat Ezio</b> Individual Donor
<b>ANTONIO</b> Individual Donor	<b>PHILIPA</b> Individual Donor	<b>EMMELI &amp; LUISA</b> Individual Donor
<b>FRIDA SINNEMA</b> Individual Donor	<b>LEORA</b> Individual Donor	<b>PEITA TOWN</b> Individual Donor
<b>EMMELI &amp; LUISA</b> Netherlands	<b>HELEN-AFRO PLAN</b> Individual Donor	<b>JONATHAN</b> Individual Donor
<b>JENNIE KADING-FARAJA ORPHANAGE</b> Individual Donor	<b>BRITTNEY KOCH-STEP</b> Individual Donor	<b>MARK</b> Individual Donor
<b>EMILIE</b> Germany	<b>TAMI CHILDER-ORPHANAGE</b> Germany	



Community Engagement



Volunteer Activities



Award / Recognition

**Independent Auditors**

EM Financial Consultancy PF 430  
 Certified Accountants & Authorized Auditors  
 CPA Elia G. Makata ACPA 2492, Managing Partner  
 P.O. Box 10791, Arusha, Tanzania  
 Date: 24/02/2026

**Treasurer's Declaration**

Violeth Nyoni  
 Head of Accounting, TUFOI  
 NBAA Membership No. 032499  
 Signed: 02/02/2026  
 Financial statements give a true and fair view.

*"Together we continue making a difference — TUFOI remains dedicated to creating sustainable opportunities for children and communities through education, health, environmental conservation, and empowerment. Thank you for being part of our journey."*

**Tupendane Foundation & Initiatives (TUFOI)**

www.tupendanefoundation.or.tz | info@tupendanefoundation.or.tz

"Tupendane" — Let's Love One Another