

Annual Report 2023

Kentalis International Foundation

Bridging communication barriers

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ABOUT US

Our Organization

Children and young people with hearing loss are given few opportunities to enjoy a good education, to learn and to develop their potential. This is the case everywhere in the world. Royal Kentalis, our 'parent organization', has been committed to this in the Netherlands for 230 years, offering specialized assistance to children in the Netherlands who have challenges with hearing and communication.

In 2010, Kentalis International Foundation was founded to share this knowledge, experience, and skills with international partners, NGOs, universities, governments, and local organizations in the Global South. The education sector within international cooperation invests to promote literacy and to put inclusive education into practice. There is little deaf and hard of hearing specialism available. We therefore focus our work on deaf education (pre-primary, primary, secondary).

We are our own legal foundation with non-governmental status, our own Chamber of Commerce number and ANBI status, but we receive support from our parent organization Royal Kentalis. In 2023, we had a team of 7 staff members and a group of around 30 colleagues from Royal Kentalis upon whose expertise we could rely for our projects.

Since 2015-2016, our work, objectives, priorities and decisions have been explicitly embedded in the global policy framework of the Sustainable Development Goals (SDGs). Especially SDG 4 (Quality Education for All) and to a lesser extent SDG 3 (Global Health and Well-Being), SDG 10 (Reduce Inequalities) and SDG 17 (Partnership for the Goals) are in line with our work.

We also acknowledge the values of the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD).



ABOUT US

Our Mission

Kentalis International Foundation aims to make quality education accessible to all learners who are deaf and hard of hearing.

Our Vision

Kentalis International Foundation believes that every person should have his/her right to education and care attained, regardless of disability or any other factor. Therefore we exchange our knowledge worldwide with the aim to enable children and adults with hearing or communication difficulties to participate in society and achieve their full potential. Hereto we support and/or cooperate with organizations that provide or improve accessibility to language, communication, and information.

In line with the UNCRPD:

We recognize that persons with disabilities have a right to full and equal participation in education and in their communities.

Therefore we aim to contribute to the training of teachers and/or other professional staff in the appropriate teaching methods and techniques, including the option of Sign Language, tactile communication, sign supported speech and visualization techniques, etc. We do this in order to ensure that education can be delivered in the most appropriate languages and modes and means of communication for the individual and in an environment that maximizes academic and social development (UNCRPD art. 24.3).

We recognize that persons with disabilities have the right to live independently and participate fully in all aspects of life, for which access to information is crucial.

Therefore we aim to contribute to the successful use of hearing aids and hearing implants by training relevant people in the medical and/or educational sector in areas such as (early) screening and diagnostics, (early) rehabilitation, classroom acoustics, and educational audiology. Furthermore, we promote professional training and availability of Sign Language interpreters, including those trained in using tactile communication and interpreting for persons who are deafblind and other appropriate forms of assistance (UNCRPD art. 9).

ABOUT US

We recognize that people with disabilities have the right to be included in decision-making and programs that concern them.

Therefore we aim to include the relevant DPOs (representative organizations or groups of persons with disabilities) in all stages of our programs to the best of our abilities (UNCRPD preamble. (o)).

We recognize that persons with disabilities have a right to full and equal participation in cultural life, leisure, recreation, and sport.

Therefore we aim to contribute to awareness-raising concerning the abilities of persons with disabilities, and the opportunities for bridging communication barriers. Hereto we may offer, together with our partners, training to hearing persons (professionals and/or parents) on options of communication with persons who are hard of hearing, deaf, deafblind, or who have other disabilities that affect communication.

We acknowledge Sign Language and deaf culture as being the cultural and linguistic identity of deaf people (UNCRPD art. 30.1 and 30.4).

We also acknowledge the freedom of deaf and hard of hearing people to make individual choices and/or have preferences of socio-cultural belonging concerning language and culture.

We contribute - as an organization based in the Netherlands - to the obligation within international development cooperation in investing in capacity building.

Hereto we share information, build networks of professionals, exchange experiences, develop and implement training programs and learn from each other through best practices (UNCRPD art. 32.b).

We acknowledge that every region and/or country has its own policies, social background, diverse culture, and specific challenges. Our intention is to discover together with our partners the right setting for knowledge exchange and adapt the Kentalis expertise accordingly without compromising quality standards. We are open and aim to work with all stakeholders involved in order to achieve the best possible results. For sustainable learning, we primarily work through a train-the-trainer principle and aim to embed our programs in existing structures.

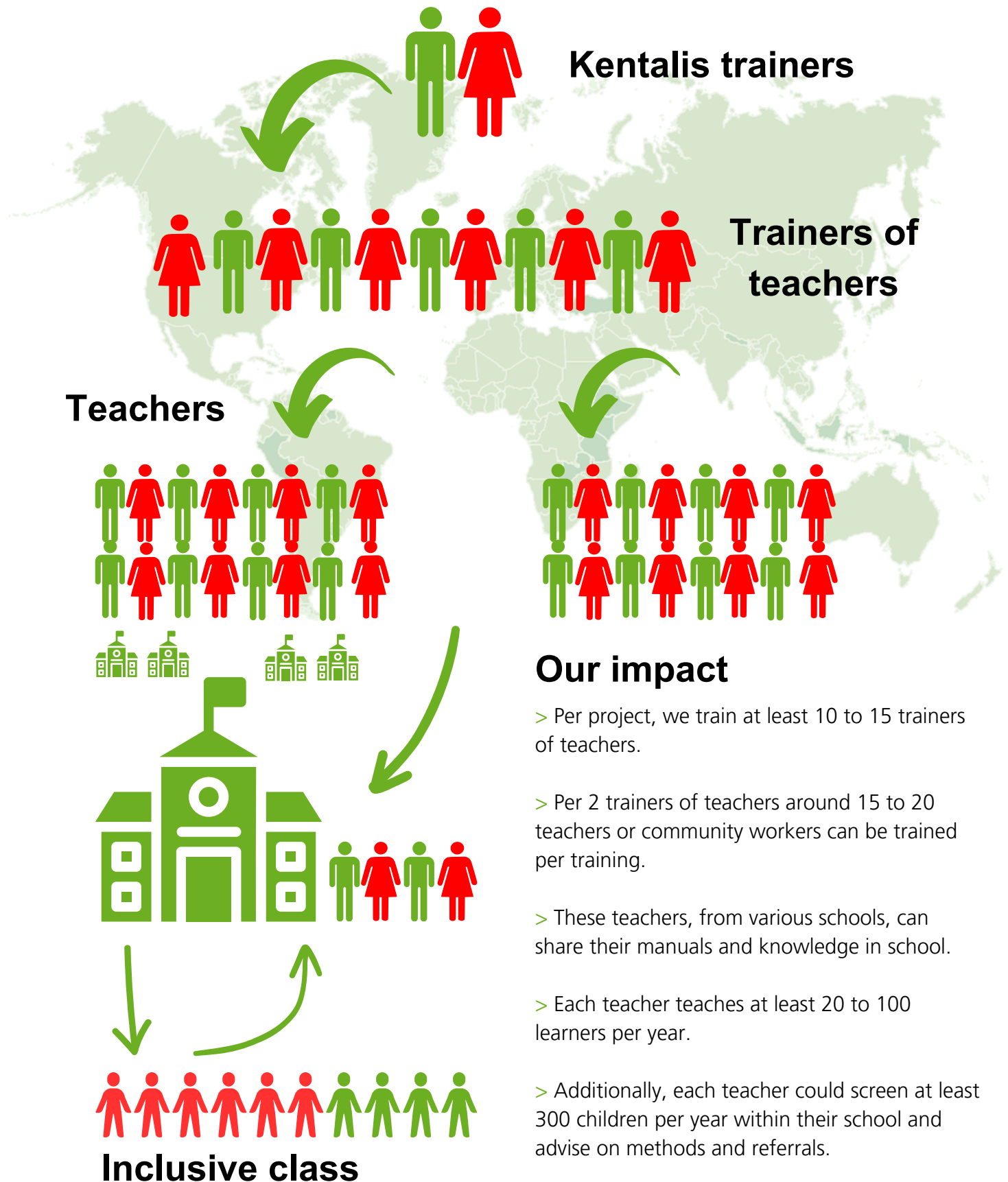
ABOUT US

Our Commitments

- We strive for equitable inclusive quality education for all.
- We work in a holistic way, uniting diagnostics, early intervention, language and reading development, and innovative teaching.
- We work rights-based: nothing about us without us.
- We share knowledge through the train-the-trainer principle.
- We diversify our interventions, impacting the learning, social and physical environment of the learner.



HOW WE WORK





OUR FOCUS

In 2023, Kentalis International Foundation's focus continued to be on inclusive deaf education for deaf and hard of hearing learners by implementing a train-the-trainer approach and using blended learning. In 2023, we particularly focused on improving our e-learning platform and standardizing our knowledge products.

Improving Our E-learning Platform

Digitizing our knowledge products and further developing and improving the online learning platform were a large focus of 2023 to enhance our blended learning programs. We are happy to report that we have added a few new courses and made significant technical advancements.



OUR FOCUS

We focused on developing mobile-compatible online courses as smartphones are the primary communication device in the Global South. In the spring of 2023, we tested the modules with a group, and they were pleased with the mobile use of the courses. Our lightweight modules can also be downloaded by the user, which means that slow internet connectivity on the participant's end will no longer be a barrier to completing a course.

Two new courses were added to our e-learning platform. The first one is a beginner's course about deafness and hearing loss, while the second one is an improved teacher's course 'Reading Method for Early Literacy' on teaching reading to deaf children. The second course also has a blended approach, which means that online modules are supplemented by on-location skill training. The first participant's experience with this blended training in Uganda was very positive.

Standardizing Our Knowledge Products

In 2023 we further combined, improved and standardized the knowledge gained in projects over the past 10 years, bundling this into course products. Quality inclusive education for students who are deaf or hard of hearing remained the overarching theme. By working on standardizing our knowledge in deaf education, we are able to train more teacher trainers and respond more flexibly to opportunities and possibilities for new projects.

We were committed to making acquisitions based on our new structure of projects (digitization/combination online and on location) looked for new opportunities and new partners in the Global South. This led to collaborations with new partners.



PROJECTS

In 2023, we completed projects in Aruba, Tanzania and Kenya. We also worked on continuing projects in Uganda and Ethiopia.

Aruba: Early Childhood Development and Itinerant Care

In 2022 and 2023, we implemented a project in Aruba. There is only one cluster-2 school in Aruba, called Scucha Nos. It specializes in educating children who have cochlear implants. Recently, the school has been given the responsibility to expand its services to include children with developmental language disorders as well as providing support to deaf or hard of hearing children who attend other schools on the island. For these new tasks Scucha Nos, supported and represented by the Aruban Foundation for Hearing Impaired ([FEPOH](#)) approached Kentalis International Foundation for guidance.

In this project, we have set up a 'blended' project collaboration with FEPOH and Scucha Nos. This means that the project starts with Kentalis International Foundation's e-learning courses with online support and coaching by our experts. This was followed by a on-location training in Aruba, where the multidisciplinary diagnostics, the creation of action plans and the monitoring of the development of the children was discussed in more detail. On-location training in Aruba also served to test the newly gained insights of the participants and develop practical skills.

The last phase of the project focused on expanding the training to a larger group and offering practical support for early guidance and itinerant service provision by local actors.

The project was successfully completed in December 2023.

PROJECTS

Tanzania: Educational Diagnostics

For a number of years now, Kentalis International Foundation has worked on numerous projects in Tanzania that focus on enhancing the quality of education for deaf children in secondary schools. While a lot of progress has been made in teacher training, it's crucial that the learning needs are properly diagnosed and assessed as well.

In 2021, we have been asked by the Archbishop Mihayo University College of Tabora (AMUCTA) to help with the choice and adaptation of available tests and provide coaching on the topic of educational assessment. The main goal of this project cooperation was to enable lecturers to use diagnostic testing which will provide valuable student information to the respective teachers. This can be used to adjust the teaching to the learning needs of the individual students. AMUCTA focuses primarily on secondary schools in Tanzania.



PROJECTS

As part of this project, Kentalis provided training and coaching to 15 lecturers and teaching assistants from AMUCTA's academic staff. The training will concentrate on communication and language, cognitive and social-emotional development, as well as the usage of assessment tools. The project program will enable the staff members to acquire the necessary skills to conduct diagnostic tests in schools and offer guidance to teachers on the social-emotional development of deaf students.

The project started in May 2021 and was completed in August 2023.

Kenya: Sign Language Assessment Tool

Kentalis International Foundation and eKitabu, Kenya, share a common goal of enhancing the literacy skills of Deaf children. eKitabu achieves this by creating digital stories in Sign Language in EPUBs reading books, while Kentalis focuses on developing deaf-specific teaching methods. We have collaborated successfully in the past, thanks to our complementary work.



PROJECTS

For one of their projects, eKitabu requested us to create an assessment tool for teachers to use in monitoring the sign language progress of students.

Royal Kentalis, our parent organization, has previously created a sign language observation tool to track sign language development during the first four years that a child acquires this language. This tool was originally developed for Royal Kentalis' work in the Netherlands. In this project, Kentalis International Foundation has since adapted it for use by eKitabu in Ethiopia and Kenya.

eKitabu is in need of an assessment tool for teachers to ensure that all students are effectively learning skills taught through eKitabu materials in Tanzania. Kentalis International Foundation has therefore created an additional game-based assessment tool that is user-friendly for teachers and fits within the broader implementation context of eKitabu projects.

This project, that started in August 2022, has been completed in December 2023.

Uganda: Inclusive Secondary Education

In Uganda, deaf secondary-level students have two options: attend a school for the Deaf or be included in mainstream schools. However, there has been a gap in specialized teacher training for deaf education at the secondary school level. To address this, Kentalis International Foundation is supporting the development of a Bachelor's and postgraduate course on inclusive deaf education.

The Bachelor of Inclusive Deaf Education (BIDE) program aims to equip teachers with innovative strategies and techniques that are tailored to the needs of deaf and hard of hearing learners. Kentalis International Foundation, which has previously developed a similar degree program in Tanzania, anticipates that this training program will enable more deaf and hard of hearing students to graduate from high school, resulting in increased employment opportunities and enhanced career prospects. The program also empowers teachers to support their colleagues who lack special education training while simultaneously equipping them with the skills to teach deaf students more effectively.

This project started in 2018 and has, due to the effects of the COVID-19 pandemic on the project, been extended until 2024.

PROJECTS

Ethiopia: Teaching Literacy to Deaf Children

Kentalis International Foundation has received the request from Bahir Dar University to expand its curriculum to include specializations in special needs and inclusive education. Our partnership with Bahir Dar University aims to enhance the skills of educators in Ethiopia to aid in the literacy development of children who experience hearing loss or are deaf. To achieve this, we implemented a blended learning program called Reading Method for Early Literacy, which combines e-learning with on-location training. Our project follows a train-the-trainer approach, where we trained a group of 9 lecturers from 4 different universities, who will then train a group of, in this case, 15 teachers.

This project started in June 2023 and will run until March 2024.



FINANCES

1. Report for the Year*

1.1 Report of the Supervisory Board for 2023

For the report of the Supervisory Board for 2023, we refer to the annual report of Stichting Koninklijke Kentalis.

1.2 Management Report for 2023

For the management report for 2023, we refer to the annual report of Stichting Koninklijke Kentalis.

2. Financial Statements

2.1 Balance Sheet as of December 31, 2023 (after appropriation of results)

All amounts x €1.000,-

ASSETS	Ref.	31-12-2023 €	31-12-2022 €
Current Assets			
Receivables	1	704	478
Liquid Assets	2	254	133
Total Current Assets		958	611
Totaal Assets		958	611

LIABILITIES	Ref.	31-12-2023 €	31-12-2022 €
Equity	3		
Other Reserves		41	60
Total Equity		41	60
Short-term Liabilities	4	916	551
Total Liabilities		958	611

*This is the translated version of the 'Jaarrekening Stichting Kentalis International Foundation 2023', which is the authoritative document.

FINANCES

2.2 Profit and Loss Statement for 2023

All amounts x €1.000,-

INCOME:	Ref.	2023 €	2022 €
Net Revenue			
Other Operating Income	6	516	519
Total Operating Income		516	519
EXPENSES:	Ref.	2023 €	2022 €
Costs of Outsourced Work and Other External Costs	7	494	491
Other Operating Costs	8	35	27
Total Operating Expenses		530	518
Operating Result		- 14	1
Interest Expenses and Similar Costs	9	4	1
Result Before Taxes		- 14	0
Allocation of Result		2023	2022
<i>The result is divided as follows:</i>		€	€
Addition:			
Reserve Acceptable Costs		- 19	0

➤ Clarification

The board proposes to allocate the result for the financial year 2023 in accordance with the above table. This proposal has been incorporated into the financial statements

FINANCES

2.3 Cash Flow Statement for 2023

All amounts x € 1.000,-

Cash Flow from Operating Activities	Ref.	2023	2022
		€	€
Operating Result		- 14	1
Adjustments for:			
Changes in Working Capital:			
➤ Receivables	1	- 226	- 118
➤ Short-term Liabilities (excl. debts to credit institutions)	4	<u>365</u>	<u>251</u>
		<u>139</u>	<u>133</u>
Cash Flow from Business Operations		125	135
Paid Interest	9	<u>- 4</u>	<u>- 1</u>
		- 4	- 1
Total Cash Flow from Operating Activities		<u>120</u>	<u>133</u>
Change in Cash and Cash Equivalents		<u>120</u>	<u>133</u>
Cash and Cash Equivalents at January 1		133	0
Cash and Cash Equivalents at December 31		<u>254</u>	<u>133</u>
Change in Cash and Cash Equivalents		<u>120</u>	<u>133</u>

➤ Clarification

The cash flow statement is prepared using the indirect method.

FINANCES

2.4 Accounting Policies for Valuation and Profit Determination

2.4.1 General

Location

Stichting Kentalis International Foundation is located at Hoogstraat 21 in Sint-Michielsgestel. The statutory seat is Haren. The Chamber of Commerce number is 01171392. The foundation aims to contribute to the improvement of societal participation of people with auditory, communicative, and/or sensory disabilities and/or with autism spectrum disorder abroad. To this end, the foundation uses expertise for high-quality education, appropriate care and services, and sustainable development, and provides staff services to organizations and institutions that pursue the aforementioned goal, and anything related to or beneficial to it, in the broadest sense of the word.

Group Relationships

Stichting Kentalis International Foundation is part of the Koninklijke Kentalis (Royal Kentalis) group. At the head of this group is Stichting Koninklijke Kentalis. The financial statements of Stichting Kentalis International Foundation are included in the consolidated financial statements of Stichting Koninklijke Kentalis, which is statutorily established in Haren.

Basis for Preparing the Financial Statements

The financial statements have been prepared in accordance with the provisions of RJ 640 Foundations, Title 9 Book 2 of the Dutch Civil Code (BW), and the relevant authoritative statements of the Reporting Guidelines issued by the Dutch Accounting Standards Board, as well as the provisions of the Act on the Remuneration of Top Officials in the Public and Semi-public Sector (WNT).

Going Concern Assumption

These financial statements have been prepared on the basis of the going concern assumption, which is further elaborated on in the financial report.

Comparison with the Previous Year

The valuation principles and result determination have remained unchanged compared to the previous year.

Related Entities

Related parties include all legal entities over which dominant control, joint control, or significant influence can be exercised. Legal entities that can exert significant control are also considered related parties. Transactions between group companies are separately disclosed in the notes to the income statement. Furthermore, the group head, Royal Kentalis Foundation, is also considered a related party. Transactions between related parties consist of the recharging of personnel costs and other operating expenses. Significant transactions with related parties are disclosed to the extent that they are not conducted under normal market conditions. This includes information on the nature and extent of other necessary information to provide insight.

FINANCES

Judgments and Estimates

The preparation of the financial statements requires management to make judgments and estimates and assumptions that affect the application of accounting policies and the reported value of assets and liabilities, as well as income and expenses. Actual outcomes may differ from these estimates. Estimates and underlying assumptions are continually evaluated. Revisions to estimates are recognized in the period in which the estimate is revised and in future periods affected by the revision.

Notes

In the textual notes on various items in these financial statements, amounts are presented in euros rather than in thousands.

2.4.2 Valuation Principles for Assets and Liabilities

Assets and Liabilities

Assets and liabilities are generally valued at acquisition or manufacturing cost or fair value. If no specific valuation basis is mentioned, valuation is at acquisition cost. References in the balance sheet, income statement, and cash flow statement refer to the notes. Amounts in the financial statements are presented in thousands of euros.

Receivables

Receivables are initially recorded at fair value and subsequently valued at amortized cost. Necessary provisions for potential losses due to uncollectibility are deducted. These provisions are determined based on an individual assessment of receivables.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and bank balances. Overdrafts with banks are included under debts to credit institutions as short-term liabilities. Cash and cash equivalents are valued at nominal value. If funds are not freely available, this is taken into account in the valuation.

Equity

The equity of Kentalis International Foundation is divided into:

- General and other reserves: the portion of equity that the Board of Directors can dispose of without restrictions from legal or statutory provisions .

Long-term and Short-term Liabilities

Loans and debts are initially recorded at fair value and subsequently valued at amortized cost.

FINANCES

2.4.3 Principles for Determining Results

General

The result is determined as the difference between income and expenses for the reporting year, taking into account the valuation principles previously mentioned. Income and expenses are attributed to the period to which they relate, based on historical costs. Losses are recognized when they are foreseeable; income is recognized when it is realized. Income (including adjustments to budgets) and expenses from previous years identified in the current year are attributed to the current year. Where uncertainties have been identified, a provision has been made.

Other Operating Income

Other Subsidies

Other subsidies are initially recorded on the balance sheet as deferred income when there is reasonable assurance that they will be received and that the foundation will meet the associated conditions. Subsidies for compensating costs incurred by the foundation are systematically recognized as income in the income statement in the same period as the costs are incurred. Subsidies that compensate the foundation for the costs of an asset are systematically recognized in the income statement over the asset's useful life. Other subsidies are presented under "other operating income".

Other Income

Other income includes all revenues not categorized under the above income categories. Recognition of other income is based on the performance delivered, proportionate to the services performed up to the balance sheet date relative to the total services to be performed.

Financial Income and Expenses

Interest income and interest expenses are recognized on an accrual basis, considering the effective interest rate of the relevant assets and liabilities. When processing interest expenses, transaction costs related to the received loans are also considered.

2.4.4 Principles for Preparing the Cash Flow Statement

The cash flow statement is prepared using the indirect method. The cash and cash equivalents in the cash flow statement consist of liquid assets. There are no deposits with a term longer than twelve months. Payments resulting from long-term loans are recorded under cash flows from operating activities for the portion related to interest, and under cash flows from financing activities for the portion related to repayment. In this statement, changes in short-term liabilities to credit institutions are included in the changes in liquid assets.

Investment activities include the investments and divestments of tangible fixed assets that have resulted in changes in cash and cash equivalents during the current financial year.

FINANCES

2.5 Notes to the Balance Sheet as of December 23, 2023

All amounts x €1.000,-

ASSETS

1. Receivables

The specification is as follows:

	31-12-2023	31-12-2022
	€	€
Receivables from Participants and Associated Companies	693	463
Prepaid Amounts Other Accrued	0	4
Income	11	11
Total Receivables	704	478

➤ Clarification

There are no receivables included in other receivables and accrued assets with a maturity longer than 1 year.

1.1 Receivables from Participants and Companies

Participated in as of 31-12-2023 and 31-12-2022

Specification is as follows:

	31-12-2023	31-12-2022
	€	€
Receivable from Stichting Koninklijke Kentalis	606	363
Receivable from Stichting Kentalis Onderwijs	87	100
Total Receivables from Participants and Companies	693	463

➤ Clarification

Receivables from participants and companies participated in are generally settled financially in the next financial year. For the period during which there is a current account relationship, interest of 2.5% is charged. (2022: 2.5%)

2. Cash and Cash Equivalents

Specification is as follows:

	31-12-2023	31-12-2022
	€	€
Bank Accounts	252	132
Cash on Hand	2	2
Total Cash and Cash Equivalents	254	133

➤ Clarification

For all foundations included in the consolidated financial statements of Stichting Koninklijke Kentalis, €16,000,000 in cash and cash equivalents have been pledged as security for the long-term loans with ING. The remaining cash and cash equivalents are immediately demandable. Additionally, a joint credit facility of €10,000,000 is available at ING Bank for all foundations included in the consolidated financial statements of the Royal Kentalis Foundation. This facility was not utilized in 2023.

FINANCES

LIABILITIES

All amounts x €1.000,-

3. Equity	31-12-2023	31-12-2022
<i>The equity consists of the following components:</i>	€	€
General and Other Reserves	41	60
Total Equity	41	60

General and Other Reserves	31-12-2023	31-12-2022
<i>General reserve:</i>	€	€
Book Value as of January 1	60	60
Result Allocation	-19	0
Book Value General Reserve as of December 31	41	60

4. Short-term Liabilities	31-12-2023	31-12-2022
<i>Specification is as follows:</i>	€	€
Creditors Liabilities to	1	4
Participants and Companies Participated In	748	320
Deferred Project Income	168	227
Total Short-term Liabilities	916	551

➤ Clarification

The deferred project income consists of received subsidies for which the foundation had not yet delivered the corresponding performance by the end of 2023. The short-term liabilities do not include any liabilities with a maturity longer than 1 year.

4.1 Liabilities to Participants and Companies Participated In	31-12-2023	31-12-2022
<i>Specification is as follows:</i>	€	€
Debt to Stichting Kentalis Zorg	748	320
Total Liabilities to Participants and Companies Participated In	748	320

➤ Clarification

Liabilities to participants and companies participated in are generally settled financially in the next financial year. For the period during which there is a current account relationship, an interest rate of 2.5% is charged. (2022: 2.5%)

FINANCES

5. Off-Balance Sheet Assets and Liabilities

Liability

The foundation is jointly and severally liable for a total of four fixed-rate loans from ING Bank N.V., amounting to €37.1 million (as of 31-12-2023), and a credit facility of €10 million. This facility was not utilized in 2023. Within the group, mortgage securities totaling €72 million have been provided as collateral for these loans.

For all foundations included in the consolidated financial statements of Stichting Koninklijke Kentalis, €16,000,000 in cash and cash equivalents have been pledged as security for the long-term loans with ING.

Stichting Kentalis International Foundation is part of a fiscal unity for value-added tax purposes and is therefore jointly and severally liable for the VAT liabilities of the entire fiscal unity.

2.6 Notes on the Income Statement for 2023

All amounts x € 1.000,-

INCOME	2023	2022
	€	€
6. Other Operating Income		
Other Subsidies	488	375
Other Recharges to Group Companies	1	121
Other Income	27	23
Total Other Operating Income	516	519

EXPENSES	2023	2022
	€	€
7. Costs of Outsourced Work and Other External Costs		
Non-payroll Staff	6	3
Borrowed personnel from Group Companies	488	488
Total Costs of Outsourced Work and Other External Costs	494	491

FINANCES

All amounts x €1.000,-

8. Other Operating Expenses	2023	2022
	€	€
Housing Costs	5	0
Food and Hotel Expenses	0	1
Internal Recharges from Group Companies	1	2
Other Expenses	30	23
Total Other Operating Expenses	35	27

8.1 Housing Costs	2023	2022
	€	€
Rent	2	0
Insurance	3	0
Total Housing Costs	5	0

9. Financial Income and Expenses	2023	2022
	€	€
Interest Expenses and Similar Costs	4	1
Subtotal Financial Expenses	4	1
Total Financial Income and Expenses	-4	-1

10. Events After the Balance Sheet Date

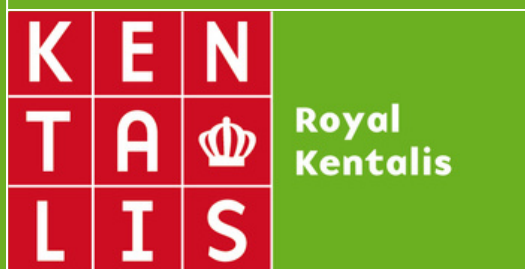
No events have occurred after the balance sheet date that could influence the interpretation of the results included in the financial statements.

LOOKING AHEAD

Our plans for 2024

As we look back on 2023, we are also looking ahead. In 2024 we are planning to expand our online and blended courses by offering training on basic and advanced audiology topics, including on how to deal with hearing loss in classroom settings. Additionally, we are looking forward to initiating new project collaborations in West Africa.





Kentalis International Foundation
Part of Royal Kentalis

www.kentalis.com