Annual Report 2025

Kentalis International Foundation

Bridging communication barriers

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About Us

Our Organization

Children and young people with hearing loss are faced with limited opportunities to enjoy a good education, to learn and to develop their potential. This is the case in many parts of the world. Royal Kentalis is committed to children in the Netherlands who have challenges with hearing and communication. It invests in diagnostics, parents support, innovative teaching methods and research in the broad field of deaf education.

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. However, there is little deaf and hard of hearing specialism available. We therefore focus our work on deaf education (pre-primary, primary, secondary).

Kentalis International Foundation is a registered NGO with a non-profit tax exemption status, and is one of the foundations within the Kentalis Group. Our work is supported by Royal Kentalis. In 2025, we had a team of 7 staff members (4,5 fte) and a group of around 20 colleagues from Royal Kentalis upon whose expertise we could rely for our projects.

Since 2015, 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).

4 QUALITY EDUCATION

3 GOOD HEALTH AND WELL-BEING

10 REDUCED INEQUALITIES

17 PARTNERSHIPS FOR THE GOALS

CRPD CONVENTION ON THE RIGHTS OF PERSONS WITH DISABILITIES

About Us

Our Mission

Our mission is to contribute to a world where every child who is deaf or hard of hearing can learn in an educational environment that is adapted to their needs and is empowered to reach their full potential. Through knowledge sharing, local capacity building and systemic change, we work to make inclusion of children who are deaf or hard of hearing a reality.

Our Vision

We envision a future where every child who is deaf or hard of hearing has the opportunity to go to school, has equal access to quality education and develop the skills needed to thrive and participate fully in society.

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

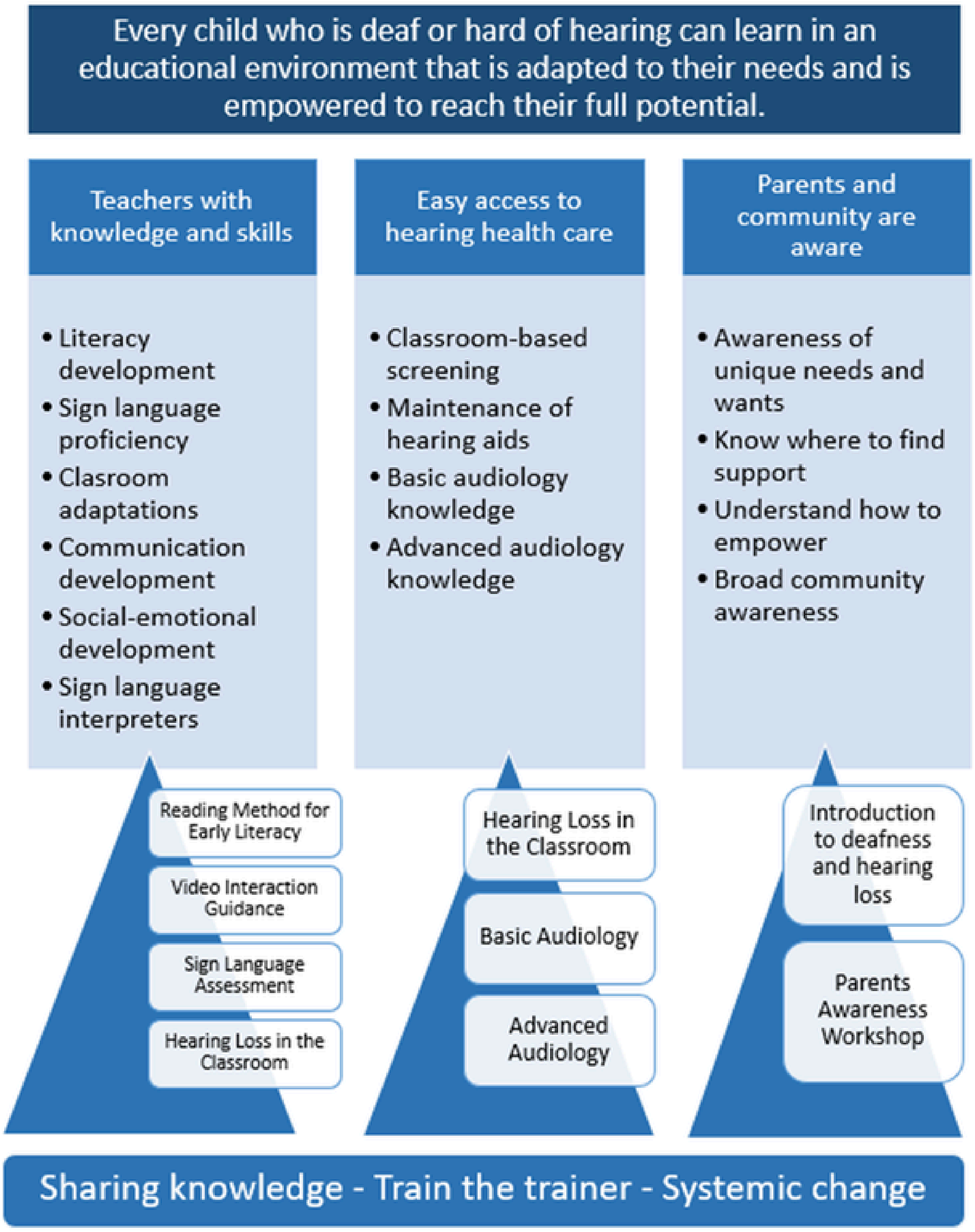
Our Commitments

- 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.

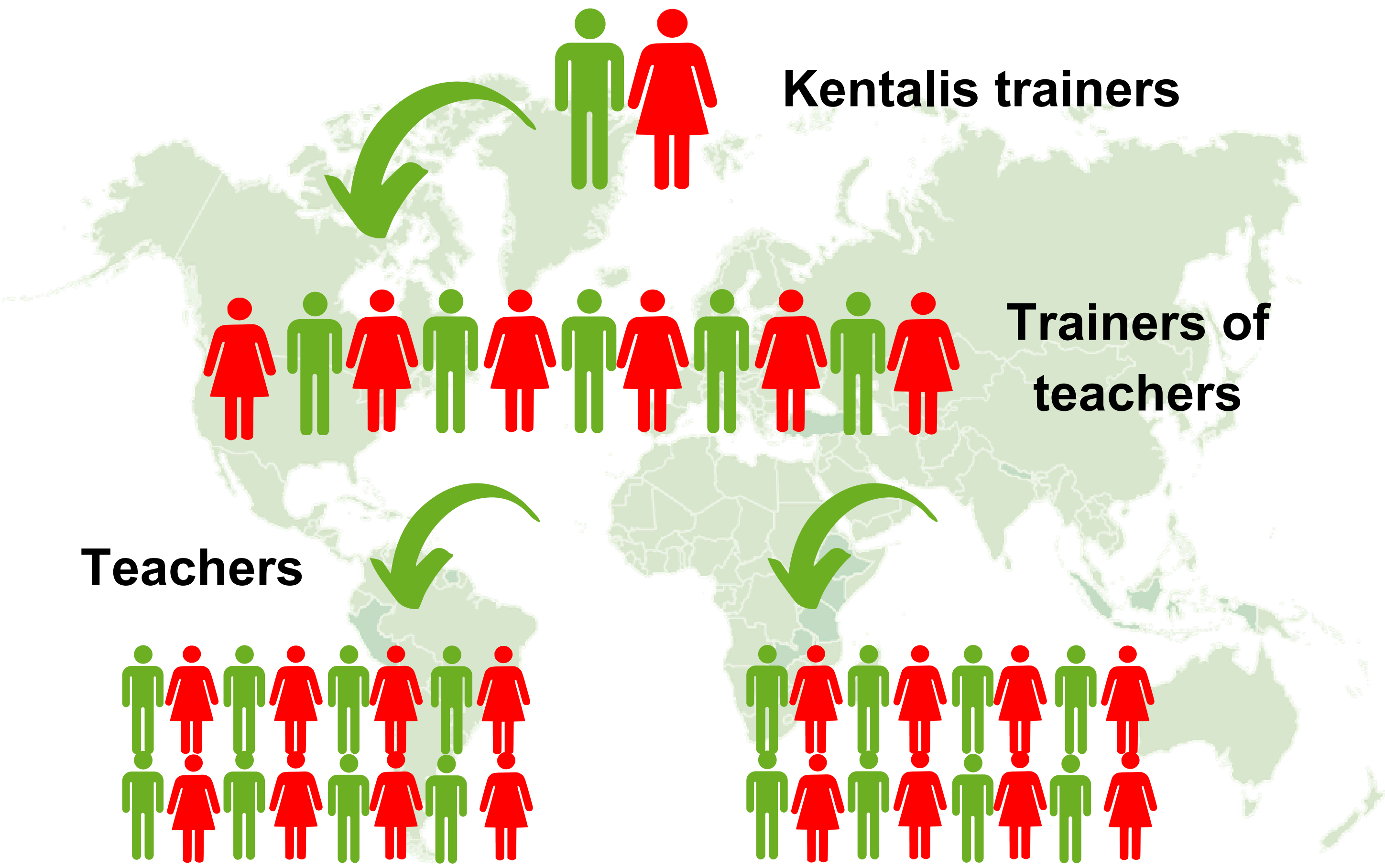
About Us

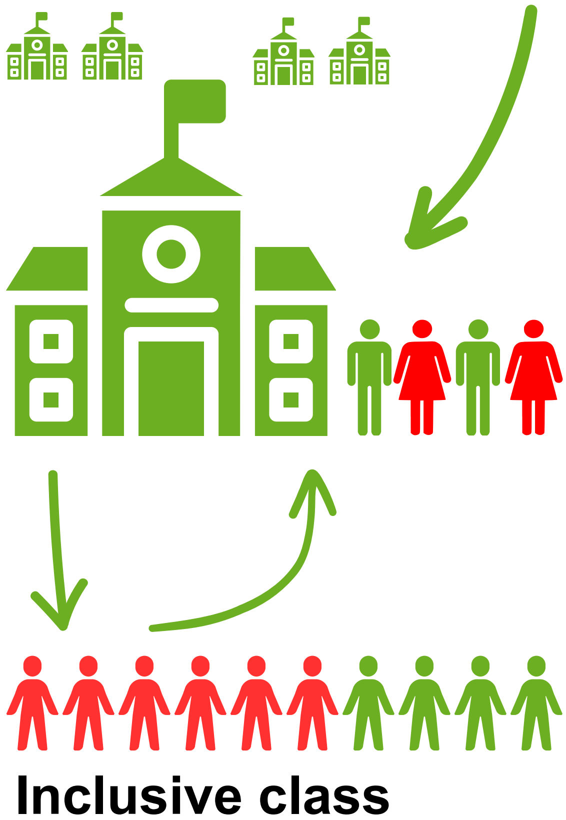
Our Theory of Change

Our complete Theory of Change can be accessed on our website, www.kentalis.com. This framework illustrates our Theory of Change at a glance.



How We Work





Our impact

> Per project, we train at least 10 to 15 trainers of teachers.

> Per 2 trainers of teachers around 15 to 20 teachers or community workers can be trained per training.

> These teachers, from various schools, can share their manuals and knowledge in school.

> Each teacher teaches at least 20 to 100 learners per year.

> Additionally, each teacher could screen at least 300 children per year within their school and advise on methods and referrals.


TEST STARTS NOW

Projects

In 2025, we worked on a total of 5 projects in which a total of 137 received direct training from Kentalis International Foundation. We continued a running, multi-annual project in Kenya, Malawi and Rwanda. We started projects in Tanzania, Côte d’Ivoire and Zambia, which were completed by the end of the year, and started new projects with our partner organizations in Côte d’Ivoire and Tanzania, which continue in 2026. Based on the average class size of the teachers trained, we are able to estimate how many children are positively affected by the training programs each year. For recent projects, we count 421 directly benefitting children in Malawi and Rwanda, 1500 in Tanzania, and 1600 in Côte d’Ivoire.

Côte d’Ivoire: Teaching Deaf Children How To Read

Starting in 2024, we partnered with the Réseau Ivoirien Pour la Promotion de l’Éducation Pour Tous (RIP-EPT), an organization in Côte d'Ivoire, to improve literacy for deaf children through a train-the-trainer project. RIP-EPT, a network of 25 civil society organizations, shares our vision of high-quality, inclusive education for all. We launched a blended training program around our Reading Method for Early Literacy (RMEL). This training will equip a group of teacher trainers with specialized skills to better support students with hearing loss, addressing a crucial need in the educational system of the country, which has only one official school for the Deaf.

Our training program began in November 2024 with an online e-learning segment for teacher trainers and teachers in inclusive education. In early 2025, practical on-location training took place in Abidjan, over the course of two separate weeks. A group of dedicated teacher trainers received specialized training to better support students with hearing loss, helping them access education in a more meaningful way. The project aligns with Côte d'Ivoire's National Inclusive Education Strategy, prioritizing equitable access to education for every child.

The project was funded by Stichting Vrienden van Effatha. It started in October 2024 and was completed in April 2025.

Projects

Tanzania: Multiplying Learning Opportunities for Tanzanian Teachers

Early 2025, Kentalis International Foundation launched a new collaboration with the Organization of Special Needs Education Teachers (OSNET), our partner organization in Tanzania. Together, we aim to improve the quality of education for deaf and hard-of-hearing learners in Tanzania. This effort focuses not only on learners in special schools, but also on the growing number of deaf students in mainstream classrooms.

Our project, called ‘Multiplying Learning Opportunities for Tanzanian Teachers', contains several phases. In phase 1, implemented in 2025, Kentalis International Foundation and OSNET have been working on the foundation to expand blended in-service teacher training via OSNET as training provider. We first supported teachers through targeted training in our RMEL, an interactive approach that fosters early reading skills in young deaf learners. 12 professionals from various regions in Tanzania were selected for the intensive train-the-trainer program, delivered through both e-learning and in-person training.

Projects

In addition, Kentalis International Foundation and OSNET have been working together to expand the reach of e-learning in Tanzania. A dedicated section of Kentalis International Foundation's e-learning platform has been configured for OSNET, allowing the organization to manage access for its members independently. This way, we aim to scale the impact of the e-learning modules on deaf education.

In the fall of 2025, the second phase of the joint project between the Kentalis International Foundation and OSNET began, continuing efforts to strengthen professional development for teachers in Tanzania and enhance their ability to support deaf and hard-of-hearing learners. A key focus of this phase is the preparation and translation of a Video Interaction Guidance (VIG) training program. To ensure successful implementation, all VIG materials will be translated into Swahili and adapted to the Tanzanian context. In addition, assessment tools for teachers on the reading competencies of their learners will be piloted, and we will cooperate in the promotion of the training program for future outreach.

Phase 1 of the project ran from February 2025 until July 2025. It was funded by Stichting Wees Een Kans and Stichting Vrienden van Effatha, and took place in the Netherlands (online) and in Morogoro and Moshi, Tanzania. Phase 2, started in November 2025 and running until March 2026, is funded by the Segal Family Foundation through OSNET.

Kenya, Rwanda and Malawi: Scaling Inclusive Early Learning for Deaf Children

In September 2024, we began an applied research project in partnership with Busara Center for Behavioral Economics and eKitabu, Kenya. This project focuses on early childhood care and education, aiming to enhance language development and school readiness among young deaf children.

The initiative investigates whether a sign language-rich environment in early education, combined with parental sensitization, can improve school readiness. By actively involving parents and fostering an intensive signing environment, the project seeks to provide a stronger foundation for children's educational journeys.

Funded by the International Development Research Centre (IDRC) in Canada, as part of the KIX Africa 19 initiative under the Global Partnership for Education Knowledge and Innovation Exchange (GPE KIX), the project benefits from Kentalis International Foundation's expertise

Projects

and tools. We provide training for local researchers and trainers in Kenya, Malawi, and Rwanda through our Parents Awareness Workshop, designed to educate and engage parents in their children's development. This Workshop was held in 2024.

In 2025, we continued our efforts in this project by training research teams in Malawi and Rwanda in the use of our innovative Sign Language Assessment Tool, a cornerstone of the project's data collection. This tool is meant to evaluate the impact of sign-rich environments on young children's language development.

Throughout 2025, we offered coaching and guidance to local researchers, and collaborated on an academic publication to share findings and insights, which will continue in 2026 and 2027. This approach empowers local teams and contributes to a global understanding of effective strategies for supporting deaf children's education.

The project runs from September 2024 to March 2027 and takes place in the Netherlands (online), Kenya, Rwanda, and Malawi. It is funded by the International Development Research Centre (IDRC) Canada, with consortium partners eKitabu and Busara Center for Behavioral Economics.

Projects

Zambia, Cameroon and Côte d'Ivoire: Video Interaction Guidance - Guiding Connections

In 2025, Kentalis International Foundation launched a project that builds upon previously made strong partnerships in Zambia, Cameroon, and Côte d'Ivoire. Its main objectives are to train participants in Video Interaction Guidance (VIG), explore how VIG can reinforce the Reading Method for Early Literacy (RMEL) in inclusive classrooms, and promote knowledge exchange among specialists working across Africa.

VIG is an evidence-based method that improves communication and teaching by recording short interactions between a child and a teacher. By reviewing these moments together, professionals learn to identify positive communication patterns and adapt their approach to the needs of each learner. This makes VIG particularly valuable in mainstream settings, where deaf children often require more responsive teaching strategies.

Projects

A central activity of the project is a week-long training event, which took place in December 2025 in Zambia. Delivered by experts from Royal Kentalis alongside Zambian professionals, the training focused on strengthening teachers' ability to create supportive learning environments, assess the needs of deaf learners, and integrate VIG into early literacy and inclusive education practices. Participants were teacher trainers and other educational professionals. The training week also provided space for networking, discussion of shared challenges, and exchange of effective strategies. By fostering collaboration, the project supports long-term improvements in inclusive education for deaf children across the region.

The project ran from July 2025 until December 2025 in collaboration with our partner organization from Côte d'Ivoire, Réseau Ivoirien Pour la Promotion de l'Éducation Pour Tous (RIP-EPT), and our partner organization from Cameroon, Cameroon Baptist Convention Health Services (CBCHS). It took place in the Netherlands (online) and in the Lusaka area, Zambia. It was funded by Stichting Vrienden van Effatha.

Côte d'Ivoire: Strong Start for Children Who Are Deaf

Finally, in 2025, Kentalis International Foundation and RIP-EPT strengthened their collaboration in Côte d'Ivoire with a new initiative: 'Strong Start for Children Who Are Deaf. This project empowers parents of deaf and hard-of-hearing children, and is rooted in community-based support. The project implements a train-the-trainer programme that prepares local social workers to guide parents of deaf children using the Parents Awareness Workshop (PAW). Since most deaf children are born into hearing families who often face late diagnosis, stigma, and limited information, the PAW approach helps them create supportive, language-rich environments from the start.

In 2026, ten social workers will complete e-learning modules before attending two weeks of in-person training in Abidjan, Côte d'Ivoire. They will then deliver PAW workshops to parents, ensuring long-term sustainability. By empowering families, the project reduces isolation, strengthens communication, and promotes early learning for deaf children.

The project formally started in December 2025 and runs until June 2026. It is funded by AFAS Foundation and takes place in the Netherlands (online) and Abidjan, Côte d'Ivoire.


TOPIC;
(1) Bathing
(2) observing
(3) changing
(4) wearing
(5) using good

Finances

1. Report for the Year

1.1 Report of the Supervisory Board for 2025

For the report of the Supervisory Board for 2025, we refer to the annual report of Stichting Koninklijke Kentalis.

1.2 Management Report for 2025

For the management report for 2025, we refer to the annual report of Stichting Koninklijke Kentalis.

2. Financial Statements

All amounts x €1.000,-

2.1 BALANCE SHEET AS OF DECEMBER 31, 2025
(after appropriation of results)

ASSETS	Ref.	31-dec-2025	31-dec-2024
		€	€
Non-current assets	1		
Other property, plant and equipment		1	0
Total non-current assets		1	0
Current assets			
Claims	2	325	813
Liquid assets	3	42	139
Total current assets		367	952
TOTAL ASSETS		368	952

LIABILITIES	Ref.	31-dec-2025	31-dec-2024
		€	€
Equity	4		
Other reserves		86	44
Total equity		86	44
Short-term liabilities	5	282	908
TOTAL LIABILITIES		368	952

Finances

2.2 PROFIT AND LOSS ACCOUNT FOR 2025

	Ref.	2025	2024
		€	€
Net sales			
Other operating income	7	586	490
Sum of operating income		586	490
Costs of outsourced work and other external costs	8	521	471
Other operating expenses	9	17	10
Sum of operating expenses		538	481
OPERATING RESULT:		49	9
Interest charges and similar costs	10	7	6
EARNINGS BEFORE TAXES:		42	3

RESULT DESTINATION:

The result is distributed as follows:	2025	2024
	€	€
Addition:		
Other reserves	42	3
	42	3

Notes: The board proposes to allocate the result for the 2025 financial year in accordance with the above table. This proposal has been incorporated into the annual accounts.

Finances

2.3 CASH FLOW STATEMENT FOR 2025

	Ref.	2025	2025	2024	2024
Cash flow from operating activities			€		€
Operating result			49		9
Adjustment for:					
Changes in working capital:					
- receivables	2	488		-109	
- current liabilities (excluding debts to credit institutions)	5	-626		-8	
			-138		-117
Cash flow from operations			-89		-108
Interest paid	10	-7		-6	
			-7		-6
Total cash flow from operating activities			-96		-114
Cash flow from investing activities					
Investments in property, plant and equipment	1	-1		0	
Total cash flow from investing activities			-1		-1
Mutation of cash resources			-97		-114
Current cash position as of January 1			139		254
Cash position as of December 31			42		139
Mutation of cash resources			-97		-114

Notes: The cash flow statement has been prepared using the indirect method.

Finances

2.4 BASIS OF VALUATION AND RESULT DETERMINATION

2.4.1 General

Place of establishment
Kentalis International Foundation is located at Hoogstraat 21 in Sint-Michielsgestel. The statutory seat is Groningen. The Chamber of Commerce number is 01171392.

The foundation aims to contribute abroad to improving the social participation of people with an auditory, communicative and/or sensory impairment and/or with an autism spectrum disorder. To this end, the foundation deploys expertise in support of high-quality education, appropriate care and services, and sustainable development. It also provides staff services to organizations and institutions that pursue the aforementioned objective, as well as all activities related or conducive to this purpose, in the broadest sense of the word.

Group relations
Kentalis International Foundation belongs to the group Koninklijke Kentalis. This group is headed by Stichting Koninklijke Kentalis. The annual accounts of Stichting Kentalis International Foundation are included in the consolidated annual accounts of Stichting Koninklijke Kentalis. This has its registered office in Groningen.

Basis for preparing the annual accounts
The annual accounts have been prepared in accordance with the provisions of RJ 640 Foundations, Title 9 Book 2 of the Dutch Civil Code and the relevant authoritative statements of the Guidelines for Annual Reporting, issued by the Dutch Council for Annual Reporting and with the provisions of the Act on the standardisation of remuneration of top executives in the public and semi-public sector (WNT).

Continuity assumption
These annual accounts have been prepared on the basis of the going concern assumption, as further explained in the annual report.

Comparison with previous year
The principles of valuation and determination of results are unchanged compared to the previous year.

Affiliated legal entities
A related party is considered to be all legal entities over which dominant control, joint control or significant influence can be exercised. Legal entities that can exercise predominant control are also considered to be related party.

Transactions between group companies are mentioned separately in the notes to the profit and loss account. Furthermore, the group head Stichting Koninklijke Kentalis can also be considered a related party. Transactions between related parties consist of charging of personnel costs and other operating costs.

Significant transactions with related parties are disclosed insofar as they are not entered into under normal market conditions. This includes an explanation of the nature and size of the transaction and other information necessary to provide insight.

Finances

Judgments and estimates

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts of assets and liabilities, income and expenses. Actual outcomes may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised in the period in which the estimate is revised and in future periods affected by the revision.

Notes

The textual explanations of various items in these annual accounts include amounts in euros instead of thousands.

2.4.2 Basis of valuation of assets and liabilities

Assets and liabilities

Assets and liabilities are generally valued at the acquisition or production price or the current value. If no specific valuation basis is stated, valuation takes place at the acquisition price. References are included in the balance sheet, profit and loss account and cash flow statement. These references refer to the notes. The amounts included in the annual accounts are in thousands of euros.

Claims

Property, plant and equipment are depreciated from the moment they are ready for use, over the expected future useful life of the asset. Buildings and land are measured at acquisition cost plus directly attributable costs or at production cost, less straight-line depreciation over the estimated future useful life. Impairments expected as of the balance sheet date are taken into account. Expenditures for periodic major maintenance are capitalized using the component approach and depreciated accordingly, whereby total expenditures are allocated to the relevant components.

Other fixed assets are measured at acquisition or production cost, including directly attributable costs, less straight-line depreciation over the expected future useful life and any impairment losses. Production cost consists of the purchase cost of raw materials and consumables and costs directly attributable to production, including installation costs. Investment grants are deducted from the acquisition or production cost of the related assets.

A provision is recognized for obligations to restore or dismantle an asset at the end of its useful life (decommissioning costs), measured at the expected amount at the time of capitalization. This amount is included as part of the production cost. If land is purchased with buildings, with the intention to demolish or remove those buildings and subsequently construct new buildings on the land, the carrying amount of the buildings and the demolition costs are included in the acquisition cost of the land.

Depreciation periods for property, plant and equipment are based on the expected useful life of the asset. Depreciation is calculated as a percentage of the acquisition cost using the straight-line method based on the economic life. Land, projects under construction, and prepayments on property, plant and equipment are not depreciated.

The following depreciation percentages are applied:

- Buildings and site improvements: 0%–10%
- Machinery and installations: 5%–10%
- Other fixed operating assets: 5%–33%

In exceptional cases, deviations from these percentages may occur due to differing useful lives.

Finances

Receivables
Receivables are initially recognized at fair value and subsequently measured at amortized cost. Provisions deemed necessary for potential losses due to uncollectibility are deducted. These provisions are determined based on an individual assessment of the receivables.

Cash and cash equivalents
Cash and cash equivalents consist of cash on hand and bank balances. Bank overdrafts are presented under amounts due to credit institutions within current liabilities. Cash and cash equivalents are measured at nominal value. If funds are not freely available, this is taken into account in the valuation.

Equity
The equity of Stichting Kentalis International Foundation consists of general and other reserves over which the Executive Board may dispose without restrictions arising from laws or the articles of association.

Long-term and short-term liabilities
Borrowings and other liabilities are initially recognized at fair value and subsequently measured at amortized cost.

2.4.3 Basis for determining results

General
The result is determined as the difference between the income and expenses for the reporting year, taking into account the valuation principles already mentioned above. The income and expenses are allocated to the period to which they relate, based on historical costs. Losses are recognised if they are foreseeable; income is recognised if it is realised. Income (including subsequent budget adjustments) and expenses from previous years that are identified in this financial year are allocated to this financial year. Where uncertainties have been identified, a provision has been included.

Other operating income

Other subsidies
The other subsidies are initially included in the balance sheet as deferred income as soon as there is reasonable certainty that they will be received and that the foundation will comply with the conditions attached to them. Subsidies to compensate the foundation for costs incurred are systematically included as income in the profit and loss account in the same period in which the costs are incurred. Subsidies to compensate the foundation for the costs of an asset are systematically included in the profit and loss account over the useful life of the asset. The other subsidies are presented under "other operating income".

Other income
Other income includes all revenues that do not fall into one of the above revenue categories belong. Accounting for other income is done in proportion to the services provided, based on the services provided up to the balance sheet date in relation to the total services to be provided.

Finances

Financial income and expenses

Interest income and interest expenses are processed on atime-proportionate basis, taking into account the effective interest rate of the relevant assets and liabilities. The processing of interest expenses takes into account the transaction costs recognised on the loans received.

2.4.4 Basis for preparing the cash flow statement

The cash flow statement has been prepared using the indirect method. The cash resources in the cash flow statement consist of the liquid assets. (Including direct demand deposits). Payments arising from long-term loans are included for the portion that relates on the interest included under cash flow from operating activities and for the portion relating to repayment as cash flow from financing activities. In this statement, the change in current liabilities to credit institutions is included in the change in liquid assets. Investment activities include investments and divestments of tangible fixed assets that have led to changes in cash and cash equivalents in the current financial year.

Finances

2.5 NOTES TO THE BALANCE SHEET AS OF 31 DECEMBER 2025

ASSETS

1. Property, plant and equipment (PPE)

	31-dec-2025	31-dec-2024
The specification is as follows:	€	€
Other fixed assets not used in operations	1	0
Total claims	1	0

The changes in PPE during the reporting year are as follows:

Carrying amount as at 1 January	0	0
Additions: investments	1	0
Carrying amount as at 31 December	1	0

	31-dec-2025	31-dec-2024
	€	€
Acquisition cost	1	0
Carrying amount as at 31 December	1	0

2. Receivables

	31-dec-2025	31-dec-2024
The specification is as follows:	€	€
Receivables from group companies	323	813
Other accrued assets	1	0
Total receivables	325	813

Notes: The other receivables and accrued assets do not include any receivables with a maturity of more than one year.

Finances

2.1 Receivables from group companies

The specification is as follows:	31-dec-2025	31-dec-2024
	€	€
Receivables Stichting Koninklijke Kentalis	323	812
Receivables Kentalis Arbeid B.V.	0	1
Total Receivables from group companies	323	813

Notes: Receivables from group companies are, in principle, settled in the next financial year. During the period in which a current account balance exists, interest of 3.5% is charged (2024: 1.5%).

3. Cash and cash equivalents

The specification is as follows:	31-dec-2025	31-dec-2024
	€	€
Bank accounts	42	139
Cash on hand	0	1
Total cash and cash equivalents	42	139

Notes: The cash and cash equivalents are immediately available.

Finances

LIABILITIES

4. Equity

Equity consists of the following components:	31-dec-2025	31-dec-2024
	€	€
General and other reserves	86	44
Total equity	86	44

General and other reserves	2025	2024
General reserve:	€	€
Book value as of January 1	44	41
Result destination	42	3
Book value General reserve at December 31	86	44

5. Current liabilities

The specification is as follows:	31-dec-2025	31-dec-2024
	€	€
Creditors	3	3
Debts to group companies	243	896
Advance project funds received	34	9
Total current liabilities	282	908

Notes: The project advances received consist of grants for which the foundation has not yet delivered the related performance as at year-end 2025. The current liabilities do not include any liabilities with a maturity of more than one year.

5.1 Debts to group companies

The specification is as follows:	31-dec-2025	31-dec-2024
	€	€
Debt Stichting Kentalis Onderwijs	2	18
Debt Stichting Kentalis Zorg	241	878
Total debts to group companies participated in	243	896

Notes: Payables to group companies are, in principle, settled financially in the following financial year. For the period during which a current account relationship exists, interest of 3.5% is charged (2024: 1.5%).

Finances

6. Off-balance sheet assets and liabilities

Liability:

Stichting Kentalis International Foundation is part of a VAT fiscal unity and is therefore jointly and severally liable for the tax liabilities of the fiscal unity as a whole. The entities included in this fiscal unity are:

- Stichting Koninklijke Kentalis
- Stichting Kentalis Onderwijs
- Stichting Kentalis Zorg
- Stichting Kentalis International Foundation
- Kentalis Arbeid B.V.

Finances

2.6 NOTES TO THE PROFIT AND LOSS ACCOUNT FOR 2025

7. Other operating income

	2025	2024
	€	€
Other subsidies	551	476
Other charges to group companies	3	1
Other income	32	13
Total other operating income	586	490

8. Costs of outsourced work and other external costs

	2025	2024
	€	€
Non-salaried staff	7	0
Temporary staff from group companies	514	471
Total cost of outsourced work and other external costs	521	471

9. Other operating expenses

	2025	2024
	€	€
Other personnel costs	0	2
Housing costs	1	1
Other charges	15	7
Total other operating expenses	17	10

10. Financial income and expenses

	2025	2024
	€	€
Interest charges and similar costs	7	6
Subtotal financial expenses	7	6
Total financial income and expenses	-7	-6

11. Events after the balance sheet date

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

Finances

2.7 GOVERNANCE STRUCTURE

Composition of the Board of Directors of Stichting Koninklijke Kentalis:
(last 31 December 2025)

Name	Function	Place of residence
R.B. Vetkamp MSc	Chairman	Woerden
F. Kothuis MSc	Member	Bussum

The division of powers between the Supervisory Board and the Board of Directors is regulated in the foundation's articles of association. This relationship can be characterized as a pure management-supervisory relationship. The Supervisory Board implicitly expresses an opinion on the performance of duties and the working methods of the director by approving the annual accounts (content and financial) and granting discharge. In the opinion of the Supervisory Board, no conflict of interest has arisen between (secondary) activities of the director and the institutions.

2.8 DETERMINATION AND APPROVAL OF ANNUAL ACCOUNTS

The Board of Directors of Stichting Koninklijke Kentalis has approved the 2024 annual accounts at the meeting of April 8, 2026 in Utrecht.

The Supervisory Board of Stichting Koninklijke Kentalis subsequently approved these annual accounts at the meeting of May 7, 2026 in Utrecht.

2.9 SIGNATURE BY DIRECTORS AND SUPERVISORS

A copy of these annual accounts with the original signatures is located at the office of Kentalis International Foundation. For the 2025 financial year, there will be tiered supervision.

Board of Directors of Stichting Koninklijke Kentalis

Mr. R.B. Vetkamp MSc

Mrs. F. Kothuis MSc

Supervisory Board of Stichting Koninklijke Kentalis

Mr. J.F.M. Aartsen LLM (Chairman)

Mr. drs. P.W. Ploegsma

Mrs. M.L. Straks LLM

Mr. drs. G.H.A. Ankoné MMO

Mrs. drs. C.G.W.G. Oirbons

Finances

3. OTHER DATA

3.1 Statutory regulation on the allocation of results
Article 8 of the foundation's articles of association states that the board must approve the annual accounts.

3.2 Branches
Kentalis International Foundation has no branch offices.

Looking Ahead

Our Plans for 2026

With successful piloting in 2025, we aim to further scale our e-learning impact in 2026 by offering our local partners in the Global South their own environment on our e-learning platform. This means that they receive the tools and knowledge to train others themselves and further spread expertise on education and care for deaf and hard-of-hearing children.

In 2026, we also plan to strengthen our collaboration with African consultants who have worked with us and Kentalis' materials extensively, by involving them as local co-trainers with Kentalis trainers. Co-training by both Kentalis trainers and local consultants with extensive knowledge about Kentalis' methods, will result in training that is better rooted in the local contexts.

Finally, in 2026, we look forward to deepen partnerships with our local partners in Côte d'Ivoire, Cameroon, Tanzania, and Zambia, while also remaining open to fostering new partnerships with organizations across the Global South.

Kentalis International Foundation
Part of Royal Kentalis

www.kentalis.com