

Standard form publication requirement General ANBI

1 General organisation details

Name Foundation 22STARS (Stichting 22STARS), Chamber of Commerce (KvK) no. 68437870

Contact details. Please fill in at least 1 of the fields: Address, Telephone number or E-mail address.

Address Kasteelplein 73, Breda

Country Netherlands

Telephone number +31 6 13518990

E-mail address info@foundation22stars.org

Web address (*) www.foundation22stars.org

RSIN (**) 8 5 7 4 4 2 4 2 9

Operating in sector (*) International aid and human rights – Education in development cooperation

International aid and human rights – Health in development cooperation

International aid and human rights – Emergency aid

In which countries does your organisation operate? (*) Uganda

Number of employees (*) 0 Paid staff in average number of FTEs during the financial year.

Number of volunteers (*) 5 Volunteers who regularly (more than 3 times a year) work for your institution.

Statutory board of the organisation

Chairperson Stella Airoidi

Secretary Daniel Walzer

Treasurer Romana Oosterbeek

General board member Klaus Müller (policy-making board member)

General board member

Additional information on governance (*) The board has four members and takes decisions by board resolution. Board members receive no salary. Payments to the Chair for freelance work, meeting attendance and volunteer work are explained under remuneration policy.

Target groups (*)
(several options possible)

☒ General public
☒ Single parents
☒ Illiterate people
Chronically ill people
Homeless people
Animals
Prisoners
Religious groups
☒ Communities
☒ Youth

☒ Children
Lhbtqi+
People with disabilities
Environment
☒ Minorities
☒ Minimum income households
Nature reserves
Oceans and seas
☒ Senior citizens
Patients

☐ Victims of violence
Victims of natural disasters
☒ Victims of war
Victims of sexual abuse
☒ Students
Addicts
☒ Refugees
☒ Women and girls
☒ Unemployed people
Wildlife
Other

(*) Optional field, not mandatory (**) Institutions located outside the Netherlands must fill in the RSIN number

Objective

Statutory objective of the organisation. What does the organisation seek to achieve?

Statutory objective: (a) to promote and pursue the public interest by supporting vulnerable children and their families in Uganda, in the broadest sense; and (b) to undertake all activities that directly or indirectly contribute to these objects. The Foundation does not aim to make a profit and may not distribute its assets or income to its founders, board members or any other individuals, except in furtherance of its charitable purpose. Its articles of association meet the conditions for public benefit organisations (ANBI) set out in Article 5b of the Dutch General Tax Act (Algemene wet inzake rijksbelastingen), or any provision that replaces it.

Our mission is to give vulnerable children in Uganda access to quality education, while empowering families and communities to become self-reliant through education, entrepreneurship and local leadership.

Outline of the policy plan

Please answer the questions below or provide an URL to the policy plan after the last question about the policy plan.

The online policy plan should at least provide answers to the questions about the policy plan asked here.

What are the institution's activities? When are which activities to be carried out? And how do the activities contribute to achieving the institution's objective?

The Foundation achieves its objects by raising funds and running community development programmes together with two local community-based organisations (CBOs) in Acholi Quarter, Kampala, and Danida, Jinja. Activities run throughout the year, following the Ugandan school year of three terms, and include:

- access to quality education through school sponsorships, including boarding school, and after-school education;
- weekly nutritious meals, healthcare and eye care, and the community centres;
- entrepreneurship, vocational skills and micro loans for parents and carers;
- strengthening local leadership and community ownership;
- sustainable community investments such as clean water and renewable energy.

Together these activities contribute to the Foundation's objective of empowering vulnerable children and families in Uganda through education, entrepreneurship and local leadership.

How does the organisation generate income or revenue?

The Foundation connects long-term sponsors with children to support their education, and raises funds for its wider programmes. Volunteers and ambassadors help share our story and raise awareness of our mission. Under the articles of association, the Foundation's resources consist of (a) contributions and subsidies, (b) testamentary dispositions, bequests and donations, and (c) other income.

Income is raised through child sponsorships and co-sponsorships, donations from private individuals and businesses, grants from charitable foundations, fundraising campaigns and partnerships.

How and for what purposes are the revenues spent?
If your organisation holds capital, please fill in here where and how this capital is held (e.g. savings account, investments, etc.)

The Foundation spends its income on its charitable objectives in Uganda: school sponsorships and the other programmes run with our local partners. A limited part is used for fundraising, communication, payment and banking fees and administration needed to run the Foundation. The Foundation does not hold capital for investment purposes. Its funds are held in its bank accounts with ABN AMRO and in PayPal, and are reserved for current and future programme costs, as explained under the balance sheet.

URL of the policy plan
 Enter the link to the policy plan.

www.foundation22stars.org/policy-plan-2023-2027

Remuneration policy
 Remuneration policy for the statutory board, for the members of the policy-making body and for staff (e.g. collective labour agreement or salary scheme).

The Foundation has no employees. Board members receive no salary; they may be reimbursed for reasonable expenses. The roles of the Chair, S.R. Airoidi, are kept strictly separate. For her board duties (preparing and attending board meetings) she received an attendance fee (vacatiegeld) of €3,250 in 2025. She also received a volunteer allowance of €2,100 for regular volunteer tasks outside her board role and freelance work: answering messages received through the social media channels and keeping these channels running. Separately, the board contracts her on a freelance basis for clearly defined operational work, such as programme coordination with the Ugandan teams, reporting, the website and content for newsletters and social media, at rates below those of comparable external services. This work is invoiced, has nothing to do with her board role and is not covered by the attendance fee or volunteer allowance. All payments to her are decided by the other board members, without her taking part. In Uganda, the local partner organisations employ their own staff and volunteers; programme funds are released against agreed budgets, invoices or receipts and reports.

Activity Report
 List the activities that have been carried out. Alternatively, under the next question, enter the URL to the activity report, or to the financial statements if they clearly describe the activities of the financial year in question.

The Foundation carries out its programmes through two local community-based organisations (CBOs) in Acholi Quarter, Kampala, and Danida, Jinja, Uganda, supporting children, families and the wider community. At the end of 2025, 526 children were in the sponsorship programme, 288 of them in boarding school, supported by 828 sponsorships including co-sponsorships. Activities in 2025: school sponsorships, after-school education, weekly nutritious meals, the community centres, health care and eye care, entrepreneurship and livelihood support, vocational skills training, computer literacy, music, local leadership, the construction of water boreholes and the installation of solar cooking stoves at two centres. All programmes are implemented with our local partners and monitored by the Foundation to ensure effective, transparent and accountable use of funds. Local partners: Shining Stars Development Initiatives in Jinja (NGO permit no. 399 under the NGO Act 2016, issued 22 July 2020) and Shooting Stars Organisation in Kampala (registered as a community-based organisation with Kampala Capital City Authority since March 2021, reg. no. NAK/21/051, renewed annually).

URL of the activity report
 Enter the link to the activity report.

www.foundation22stars.org/finances

2 Balance sheet

Balance sheet date - - Enter the balance sheet date. If you continue, the years will automatically appear above the columns.

Assets	31-12-2025	31-12-2024	Liabilities	31-12-2025	31-12-2024
Intangible fixed assets	€ 0	€ 0	Continuity reserve	€ 0	€ 0
Tangible fixed assets	€ 0	€ 0	Earmarked reserve	€ 27.000,00	€ 16.400,00
Financial fixed assets	€ 0	€ 0	Revaluation reserve	€ 0	€ 0
	€ 0	€ 0	Other reserves	€ 1.300,14	€ 860,18
				+	+
Stocks	€ 0	€ 0		→	→
Accounts receivable & accrued income	€ 0	€ 0		€ 28.300,14	€ 17.260,18
Securities	€ 0	€ 0	Earmarked funds	€ 77.153,70	€ 58.186,55
Liquid assets	€ 105.453,84	€ 75.446,73	Provisions	€ 0	€ 0
	+	+	Long-term liabilities	€ 0	€ 0
	→	→	Current liabilities	€ 0	€ 0
	€ 105.453,84	€ 75.446,73		+	+
				€ 105.453,84	€ 75.446,73
Total	€ 105.453,84	€ 75.446,73	Total	€ 105.453,84	€ 75.446,73

Explanation

Provide an explanation of the balance sheet or fill in the URL to the annual accounts if an explanation is included.

The assets consist entirely of bank balances, PayPal and cash held for programme payments. The Foundation owns no fixed assets, stocks or investments. Year-end funds are reserved for: school sponsorship 2026 €70,153.12; weekly meals and community programmes for four months €15,000.00; community centres for four months €12,000.00; water borehole €5,750.58; general donations for future programmes €1,300.14; Eye Programme €750.00; visit of a Ugandan team member to Europe €500.00. Balance sheet: the year-end funds are shown as an earmarked reserve (amounts the board set aside to keep the weekly meals, programmes and community centres running for several months), other reserves (general donations for next year's programmes) and earmarked funds (sponsorship received for the next school year and donations for specific projects). The total equals the year-end balance in the annual report.

Income**2025****2024**

Government grants

€ 0

€ 0

Grants from other not-for-profit organisations

€ 26.000,00

€ 8.310,00

Other grants

€ 0

€ 0

+

+

Income from grants

€ 26.000,00

€ 8.310,00

Sponsorship income

€ 279.331,55

€ 260.618,55

Gifts and donations from private individuals

€ 45.830,59

€ 37.645,19

Inheritances

€ 0

€ 0

Contributions from lotteries

€ 0

€ 0

Other donations

€ 69.405,69

€ 46.723,28

+

+

Donations

€ 115.236,28

€ 84.368,47

Income generated through the delivery of products and services (turnover)

€ 0

€ 0

Financial income

€ 0

€ 0

Other income

€ 0

€ 0

+

+

Total income

€ 420.567,83

€ 353.297,02

Expenses

Purchase value of products supplied (cost price)

€ 0

€ 0

Grants & donations given

€ 357.406,40

€ 286.265,55

Purchases and acquisitions

€ 0

€ 0

Communication costs

€ 14.166,66

€ 8.655,56

Staff costs

€ 0

€ 0

Housing costs

€ 0

€ 0

Depreciation

€ 0

€ 0

Financial expenses

€ 13.482,33

€ 12.485,11

Other expenses

€ 5.505,33

€ 5.868,83

+

+

Total expenses

€ 390.560,72

€ 313.275,05

Balance of income and expenditure

€ 30.007,11

€ 40.021,97

Explanation

Provide an explanation of the statement of income and expenditure here or fill in the URL to the financial statements if an explanation is included.

Income consists of the donations received in the financial year, in two main streams. General donations are received through fundraising campaigns, Donorbox, PayPal and bank transfers; they are mostly one-time gifts and finance programmes such as nutrition, health and eye care, computer and music lessons, small business support and community projects. Sponsorships are recurring donations to support a child's education; if a sponsor stops, we look for a new sponsor. Sponsorship income finances the school fees and the running of the sponsorship programme. Programme costs in Uganda are shown as grants and donations given. The Foundation has no employees. Programmes in Uganda are implemented by two independent community-based organisations, which engage local staff and volunteers.

Revised version, 8 October 2026. This form replaces the form published earlier for 2025. The board positions have been corrected, and €4,013.09 of expenditure has been reclassified as programme costs: transfer and banking fees for sending money to Uganda, internet and cloud storage used by the Ugandan teams, and media used to document the programmes. Total income, total expenditure and the result are unchanged. The 2024 column is shown as published for 2024.

URL of the annual accounts
Enter the link to the annual accounts if you have published these..

www.foundation22stars.org/finances