POLICY PLAN

2026–2030

STICHTING 22STARS

Children at the 22STARS community centre in Kampala

Updated: 27-07- 2026

Stichting 22STARS
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Document status and purpose

This Policy Plan describes the strategy, activities, governance, fundraising, financial management and use of assets of Stichting 22STARS for the period 2026–2030. It replaces the previous Policy Plan 2023–2027 and reflects the Foundation's current scale, program structure and strategic priorities as of August 2026.

The plan is intended to provide donors, sponsors, partners, public authorities and other interested parties with a clear understanding of how 22STARS pursues its public-benefit objectives. It is also designed to support the Foundation's ongoing compliance with the Dutch requirements for an Algemeen Nut Beogende Instelling (ANBI).

Legal identity

Official name: Stichting 22STARS. Registered in the Netherlands under KVK number 68437870 and RSIN 857442429. The correspondence address is Waterhoenlaan 4, 4493 SM Kamperland, The Netherlands.

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1. Executive summary

22STARS Foundation is a Netherlands-registered public-benefit foundation that works with locally led Community Based Organisations in Kampala and Jinja, Uganda. The Foundation supports more than 550 children and their families through education, nutrition, community centres, health and eye care, entrepreneurship, computer literacy, music, leadership development, safe drinking water and sustainable energy initiatives.

Education remains the core of the 22STARS model. The Foundation connects children with long-term sponsors and aims to accompany them through a complete and realistic education pathway: from kindergarten and primary school to secondary school, vocational training and, where academically appropriate and specifically funded, higher education. The emphasis for 2026–2030 is continuity and quality rather than rapid numerical growth.

Each year, many children already in the program move from primary school into secondary boarding education. Boarding is frequently necessary for safety, attendance, access to meals and educational stability, but it costs approximately twice as much as primary education. Consequently, funds that might previously have supported many new enrolments are increasingly required to keep existing children in school. This often means asking a current sponsor to increase their contribution or finding a co-sponsor for the same child.

22STARS uses an integrated community-development approach. Education is reinforced by weekly nutrition, after-school and holiday activities, family support, livelihood opportunities, health services, access to technology, leadership development, clean water and sustainable energy. The Foundation believes that lasting impact is achieved when children, families and local organisations gain the skills and resources to shape their own future.

The Dutch Foundation focuses on governance, fundraising, donor communication, financial oversight, monitoring, reporting and strategic support. Program delivery is led by local teams through Ugandan Community Based Organisations. Strengthening local ownership, decision-making and accountability is therefore a central objective of this Policy Plan.

2. Identity, history and operating context

2.1 Origin and development

22STARS grew out of a friendship that began in Uganda in 2009 between Stella Airoldi, Susan Laker and Aidah Nambozo. Their cooperation initially focused on supporting women to earn an income through handmade jewellery and to send their children to school. The social enterprise 22STARS Jewellery was established in 2012, followed by the registration of Stichting 22STARS in the Netherlands in 2017.

Over time, the work expanded from individual school support into a broader, community-based model. Local leaders established Ugandan Community Based Organisations to manage programs in Acholi Quarter, Kampala, and Danida, Jinja. The Foundation has since grown to support more than 550 children and many families while retaining a strong personal connection between sponsors, children and local teams.

2.2 Project locations

The Foundation's principal project areas are Acholi Quarter in Kampala and Danida in Jinja. Many families in these communities face multidimensional poverty, insecure income, limited access to quality education and health care, poor housing and sanitation, and the long-term consequences of displacement and conflict in Northern Uganda. Children may be exposed to child labour, school interruption, early pregnancy, exploitation, malnutrition and preventable disease.

The communities also have significant strengths: active local leaders, strong social networks, entrepreneurship, creativity, cultural traditions and a clear commitment among parents to improve opportunities for their children.

22STARS builds on these strengths and seeks to avoid dependency by combining immediate support with long-term capacity development.

2.3 Legal and organisational identity

Item	Details
Official name	Stichting 22STARS
Registered address	Waterhoenlaan 4, 4493 SM Kamperland, The Netherlands
Chamber of Commerce	KVK 68437870
Tax identification	RSIN 857442429
Website	www.foundation22stars.org
General contact	info@foundation22stars.org
Primary country of operation	Uganda

3. Mission, vision, values and objectives

3.1 Mission

Mission
Empowering families through education, entrepreneurship and local leadership.

22STARS fights poverty by enabling vulnerable children in Uganda to access education and by strengthening their families and local communities so they can become more resilient, capable and self-sustaining.

3.2 Vision

Our vision is a future in which every child in the communities we serve can learn in safety, complete a meaningful education pathway and develop the confidence and practical skills required to build an independent life and contribute to their community.

3.3 Core values

- Respect – treating every person with dignity and listening to local perspectives.
- Reliability – honouring long-term commitments to children, sponsors, partners and communities.
- Compassion – responding humanely to vulnerability while preserving agency and dignity.
- Transparency – communicating honestly about decisions, finances, challenges and results.
- Local leadership – placing responsibility and decision-making as close as possible to the communities served.
- Sustainability – investing in solutions that reduce dependency and protect resources for future generations.
- Child protection – safeguarding the safety, privacy and best interests of children in all activities and communications.

3.4 Statutory objectives

The Foundation pursues the public interest and supports children and their families in Uganda in the broadest sense. It may raise and manage funds and assets, make funds or goods available to qualifying individuals or organisations, support public-benefit organisations with related objectives, and undertake all lawful activities that contribute to its mission. The Foundation has no profit motive.

4. Strategic priorities 2026–2030

Priority	2026–2030 direction
1. Educational continuity	Keep existing children in school and support their progression from nursery to secondary boarding, vocational education and, where appropriate, higher education.
2. Quality before rapid growth	Limit the addition of new children to a level that does not jeopardise commitments to existing participants. Growth will be paced according to secure recurring income, local team capacity and school-cost developments.
3. Strong community centres	Maintain safe, structured spaces for after-school learning, holiday programs, mentoring, meals, computer classes, music and family engagement.
4. Local leadership and accountability	Increase the operational independence, planning capacity, financial responsibility and reporting quality of the Ugandan CBOs and local teams.
5. Family resilience	Strengthen nutrition, entrepreneurship, savings groups, emergency support and practical livelihood opportunities for parents and caretakers.
6. Clean water and sustainable energy	Expand access to boreholes, water filters, safe-water awareness, solar cooking and other appropriate solar-energy solutions.
7. Responsible organisational development	Invest in the people, systems, software, transport, communication and administration needed to manage a growing international program responsibly.
8. Transparent impact communication	Improve data quality, school reporting, financial documentation, visual evidence, website information and timely donor updates.

4.1 Why the Foundation is not prioritising rapid enrolment growth

A child sponsorship is a long-term educational commitment, not a one-year intervention. As cohorts grow older, the average cost per child rises. A child moving from primary school to secondary boarding may require approximately double the previous contribution. Therefore, a year in which 50 children move into more expensive education can require the same fundraising effort as adding 50 new primary-school children.

The Foundation will continue to add children in cases of clear need and sufficient capacity, but the primary obligation is to ensure that children already enrolled are not forced to leave school because the program expanded too quickly. New enrolments will therefore be balanced against expected transitions, sponsor retention, co-sponsorship needs and available unrestricted reserves.

5. Target groups and safeguarding principles

The primary target group consists of children and young people living in extreme poverty in the Foundation's partner communities in Uganda. Support also extends to parents, caretakers, siblings and other community members where this directly strengthens child wellbeing, education, family resilience or community development.

5.1 Selection and continued participation

- Children are identified and assessed by local teams that know the communities and family circumstances.
- Participation is based on vulnerability, educational need, family circumstances, safety considerations and the Foundation's available capacity.
- The program does not guarantee indefinite support without conditions; continued participation requires cooperation with schools, families and local teams.
- The Foundation does not generally accept individual applications from outside its existing project communities.
- No child is selected solely because their story is attractive for fundraising or media purposes.

5.2 Child safeguarding and ethical communication

22STARS aims to protect children from harm, exploitation, stigma and unnecessary exposure. Images and stories are used carefully, with attention to dignity, context and consent. Visitors and media partners receive guidance on respectful photography and interaction. Personal information is shared only where needed for sponsorship, program management, legal compliance or child protection.

6. Program portfolio

6.1 Education and child sponsorship

The Education Program is the Foundation's central program. Long-term recurring donations are pooled to fund the complete education pathway of the children as a group. Sponsorship is linked to a specific child for relationship and communication purposes, but contributions are not treated as a private account belonging exclusively to that child. Pooling protects continuity, spreads risk and allows the Foundation to respond to different school costs and changing needs.

Sponsorship income may cover school fees, boarding costs, registration and examination fees, uniforms, education-related transport, school visits, educational program registration, learning materials where included in the program, and the local and remote coordination necessary to place children in school, monitor attendance and performance, collect reports and communicate with sponsors.

It may also contribute to the infrastructure required to run the education program responsibly, including community-centre rent and utilities, local managers and coordinators, child follow-up, transport to schools, minivan-related program costs, team communication, internet, equipment, cloud storage, website and donor-management systems, donation processing and platform fees, and a reasonable allocation of governance and administration costs in the Netherlands.

Sponsorship principle
Sponsors support a child through a shared education program. The Foundation pools sponsorship contributions so that all participating children can remain in school and so that differences in school fees and unexpected changes do not place one child at disproportionate risk.

6.2 Community centres and after-school programs

The community centres in Kampala and Jinja are safe places where children can receive tutoring, mentoring, meals, computer and music classes, holiday activities, leadership training and emotional support. They also function as coordination points for parent meetings, sponsor letters, school-report distribution, family follow-up and community activities.

Costs may include rent, electricity, water, internet, security, cleaning, basic furniture, books, educational materials, sports and creative equipment, computers, printers, phones, maintenance and local staff or facilitators.

6.3 Nutrition and family food support

The Foundation provides regular nutritious meals to children in Kampala and Jinja, especially during weekends and school holidays. Meals provide nutrition, social connection and an opportunity for the team to see children regularly and identify concerns. Additional food support may be provided to families facing acute hardship, subject to available funding and clear criteria.

The Foundation prioritises transparent purchasing, realistic menu planning, local procurement and evidence of quantities, attendance and expenditure. Agricultural projects may be supported only where costs, labour, harvest quantities, storage, distribution and results can be documented clearly enough to assess value for money.

6.4 Entrepreneurship, savings and livelihoods

Parents and caretakers may receive entrepreneurship training, small loans, savings-group support and ongoing mentoring. Local committees play an important role in selecting participants, documenting loans, collecting repayments, maintaining savings records and reporting on business progress. Repaid funds are intended to revolve within the community and finance future livelihood opportunities.

6.5 Health and eye care

Health support responds to urgent and preventable barriers to children's education and wellbeing. Activities may include basic medical treatment, referrals, emergency fundraising, transport to health facilities, mosquito nets, mattresses and other health-related items. The eye-care program supports screening, glasses, medicine, referrals, operations where funding permits, and practical training of local eye-health personnel.

6.6 Safe water, boreholes and water filters

Access to safe drinking water is a strategic priority. The Foundation may finance boreholes, repairs, water-quality measures, community water points and household water filters. Water projects require clear agreements about land access, ownership, maintenance, community responsibilities, safeguarding of the asset and what happens if land use or infrastructure changes.

The Foundation seeks documentation before and after construction, including budgets, invoices, technical information, photographs, beneficiary estimates and maintenance arrangements. Where a borehole could be affected by railway, road or land-development plans, agreements should address compensation or replacement.

6.7 Solar energy and solar cooking

22STARS supports appropriate solar-energy solutions that reduce recurring fuel costs, improve reliability and lower environmental impact. Current priorities include solar cooking systems for community meals and solar electricity for centres, computers, lighting and communication equipment where feasible.

Solar projects should include training, safe use, maintenance responsibilities, monitoring of actual usage and documentation of fuel or cost savings. Donor recognition plaques and visual reporting may be used where agreed and appropriate.

6.8 Computer literacy

Computer literacy is essential for education and employment. Children receive structured computer classes and supervised access to devices. The program may provide laptops to students where there is a clear educational need, a safe storage arrangement and agreed rules for use, maintenance and return or transfer of ownership.

6.9 Music, arts and cultural development

Music and arts support creativity, confidence, discipline, cultural identity and stress relief. Activities may include traditional and contemporary music, dance, instruments, performances and structured lessons. The program also identifies talented young people who may later use creative skills as a livelihood.

6.10 Young leadership and capacity building

Young Leadership activities help teenagers develop self-awareness, communication, teamwork, responsibility and a commitment to give back. Capacity-building activities for the local team strengthen planning, budgeting, decision-making, time management, proposal writing, reporting, safeguarding and financial documentation.

6.11 Visits, learning exchanges and impact trips

Visits may be organised in partnership with selected travel or community partners. They are intended to support respectful learning and generate a direct benefit for the local organisations. Visitors may be asked to make a transparent contribution paid to the relevant CBO to cover meals, hosting and community activities. Visits must follow safeguarding, photography and conduct guidelines and do not create an entitlement to volunteer directly with children.

7. Local leadership and partnership model

7.1 Community Based Organisations

Programs in Uganda are implemented with locally registered Community Based Organisations in Kampala and Jinja. These organisations are rooted in the communities, understand local realities, maintain daily contact with children and families, and are responsible for much of the operational delivery.

Entity	Primary responsibilities
Stichting 22STARS, Netherlands	Governance, fundraising, donor relations, strategic planning, financial oversight, compliance, consolidated monitoring, communication and international partnerships.
Shooting Stars Kampala CBO	Local implementation in Acholi Quarter (Kampala), child and family follow-up, school liaison, community-centre activities,

	nutrition, documentation and local financial accountability.
Shining Stars Jinja CBO	Local implementation in Danida (Jinja), child and family follow-up, school liaison, community-centre activities, nutrition, documentation and local financial accountability.
National / cross-location coordination	Coordination between Kampala and Jinja, shared planning, transport, quality control, reporting and operational support.

7.2 Principles of partnership

- Programs are co-designed with local leaders and should respond to community priorities rather than donor preferences alone.
- The Dutch Foundation does not seek to replace the CBOs; it supports them to develop stronger systems and independent leadership.
- Funds are released against approved budgets and prior reporting requirements.
- Local partners are expected to provide timely invoices, receipts or alternative supporting evidence, activity data and photographs where appropriate.
- Major decisions are documented and responsibilities are assigned clearly.
- Capacity building is treated as a core program investment, not merely as overhead.

7.3 Long-term direction

By 2030, the Foundation aims for the Ugandan organisations to manage an increasing share of program planning, implementation, financial control, safeguarding and evaluation independently, while Stichting 22STARS continues to provide governance, funding connections, strategic support and external accountability.

8. Governance, board and executive leadership

8.1 Board composition from July 2026

Board member	Role
Stella Airoldi	Founder and Executive Director; board leadership and strategic oversight.
Daniel Walzer	Secretary; minutes, governance documentation and board support.
Klaus Müller	Treasurer; responsible for financial oversight, budget monitoring and supporting the Board in safeguarding the Foundation's financial governance.
Pauline Malek	Vice Chair; strategic advice, partnerships and governance support.

Romana Oosterbeek leaves the Board in July 2026. She remains actively involved as a 22STARS Ambassador and continues to promote the Foundation, its sponsorship program and fundraising activities within her network.

8.2 Board responsibilities

- Protect the mission, statutory objectives and public-benefit character of the Foundation.
- Approve strategy, annual plans, budgets, annual accounts and major commitments.
- Supervise financial management, risk, safeguarding and compliance.
- Avoid conflicts of interest and record relevant decisions in board minutes.
- Ensure that funds and assets are used exclusively for the Foundation’s objectives.
- Review the performance and remuneration arrangements of any contracted operational leadership.

8.3 Board remuneration and expense reimbursement

Board members, with the exception of Stella Airoldi as described below, do not receive any remuneration for their governance duties. Since the Foundation's establishment, Board members have dedicated their time on a voluntary basis and have often covered travel and other Foundation-related expenses, including visits to Uganda, from their own personal funds without seeking reimbursement.

During the Foundation's early years, Founder and Executive Director Stella Airoldi also personally covered many organisational and operational expenses to help the Foundation grow while ensuring that as much funding as possible could be directed towards the programs in Uganda.

As the Foundation has grown significantly, the workload associated with Board leadership has increased substantially. Stella Airoldi therefore receives a reasonable vacatievergoeding (board attendance allowance) for her governance duties. This allowance is approved by the non-conflicted Board members, remains within the limits permitted under applicable Dutch law and ANBI regulations, and is disclosed transparently in the Foundation's annual financial reporting.

Board members may be reimbursed for reasonable and properly documented expenses incurred on behalf of the Foundation in accordance with Board-approved policy.

8.4 Executive Director and separately contracted operational services

Stella Airoldi serves as Founder, Executive Director and Board member of the Foundation. She is **not an employee** of the Foundation.

In addition to her governance responsibilities, Stella carries out extensive operational work for the Foundation. Given the size and complexity of the organisation, supporting more than 550 children, multiple community programs and two Ugandan Community Based Organisations, these operational responsibilities extend well beyond the normal duties of a Board member.

The Foundation may therefore engage Stella Airoldi separately as an **independent freelancer** under a written service agreement for operational services. These services may include fundraising, grant development, donor communication, sponsorship administration, monitoring and reporting, financial administration, program coordination, organisational development, media production, field visits and other operational activities necessary to achieve the Foundation's objectives.

Separation of roles

The **vacatievergoeding** relates exclusively to Stella Airoldi's governance duties as a Board member. Any freelance remuneration relates exclusively to separately contracted operational services and not to Board membership.

To avoid conflicts of interest, the non-conflicted Board members approve the scope of work, remuneration and terms of any freelance agreement. Stella Airoldi does not participate in decisions regarding her own remuneration. All agreements are documented separately and disclosed in the Foundation's financial reporting where required.

The Foundation may similarly engage other independent freelancers, consultants or service providers where specialist expertise or sustained operational support is required.

9. Fundraising and income strategy

9.1 Income sources

- Recurring child sponsorships and co-sponsorships.
- Recurring and one-time general donations.
- Restricted donations for specific programs or projects.
- Grants and subsidies from foundations, institutions and public bodies.
- Corporate partnerships, employee-giving programs and matched giving.
- Fundraising campaigns, events, talks, ambassadors and peer-to-peer initiatives.
- Legacies, bequests and other lawful gifts.

9.2 Sponsorship income

Sponsors generally contribute monthly, quarterly or annually. The sponsorship amount is based on the average cost of the education program and may be revised when school fees, boarding costs, exchange rates or program requirements change. Primary and kindergarten day-school sponsorships are lower than primary or secondary boarding-school sponsorships. Co-sponsorship allows two or more sponsors to share the cost of one child's education.

The Foundation aims to communicate any sponsorship increases in a timely and respectful manner. Sponsorship increases are always voluntary. Sponsors who are unable or prefer not to increase their contribution are welcome to continue supporting at their existing level. In such cases, the Foundation seeks a co-sponsor, replacement sponsor or additional unrestricted funding to cover the remaining costs. The child's education is protected as far as reasonably possible through pooled sponsorship income, general donations and available reserves

9.3 General and restricted donations

General donations may be used wherever they are most needed within the Foundation's objectives, including program delivery, emergency support and the organisational systems required to operate effectively. Restricted donations are used for the stated purpose, provided that the purpose is feasible, lawful and consistent with the Foundation's mission. If a restricted project becomes impossible or materially changes, the Foundation will seek donor consent where appropriate or apply the funds to a closely related public-benefit purpose in accordance with applicable rules.

9.4 Fundraising channels

The Foundation raises funds through its website, Donorbox, Stripe, PayPal, bank transfers, GlobalGiving, Benevity and other suitable donation or corporate-giving platforms. It also raises awareness through newsletters, social media, public speaking, ambassador networks, impact trips and personal donor relationships. Platform and payment-processing fees are legitimate fundraising costs and are recorded transparently.

10. Financial policy and use of assets

10.1 Core principles

- Funds are used exclusively to advance the Foundation's public-benefit objectives.
- The Foundation maintains only the reserves reasonably required for continuity, commitments and foreseeable risks.
- Budgets distinguish program costs, program-management costs, fundraising costs and foundation operations.
- Restricted funds are tracked separately.
- Expenditure must be supported by invoices, receipts, contracts, payment evidence or approved alternative documentation.
- Material payments and transfers are subject to review and an appropriate four-eye principle.
- Annual accounts and narrative reporting are approved by the Board and published as required.

10.2 How sponsorship funds may be allocated

Sponsorship income supports the complete education program and may be allocated across direct educational expenditure and the necessary support structure. Direct costs include school and boarding fees, registration, examinations, uniforms, school meals where charged, transport and educational supplies. Support costs include local managers and coordinators, school visits, attendance follow-up, community-centre operations connected to education, sponsor reporting, remote coordination, internet, communication, equipment, transport systems and data management.

A proportionate share may also support cloud storage, website software and hosting, office software, donor-communication systems, donation platforms, payment-processing fees, banking and transfer fees, legal and administrative requirements in the Netherlands, and operational services provided by the Executive Director or other contracted professionals. These costs make the sponsorship program possible and are not separated artificially from impact.

10.3 General donations and program funding

General donations support programs that are not fully financed through sponsorships, including nutrition, family food support, entrepreneurship, health and eye care, water, solar energy, computer literacy, music, leadership training, emergency assistance, community-centre improvements, equipment, monitoring and communication. They may also cover reasonable organisational costs and temporary shortfalls in education funding.

10.4 Financial administration and controls

The Foundation maintains annual accounting records and supporting documents in secure digital systems. Transactions are categorised consistently and reconciled with bank, payment-platform and partner records. The Board receives periodic financial information and reviews the annual accounts.

Uganda remains a partly cash-based environment. The Foundation therefore applies practical controls: transfers are linked to approved budgets; local teams document cash withdrawals and payments; invoices and receipts are requested; where formal receipts are unavailable, the CBO provides a signed internal voucher and supporting evidence such as supplier details, photographs, participant lists or delivery confirmation. New disbursements may be delayed until prior reporting is sufficiently complete.

10.5 Transfers to Ugandan partners

Funds may be transferred to bank accounts held by the CBOs or other formally approved arrangements. The Foundation records the amount sent, exchange rate, transfer fee, intended budget lines and reporting deadline. Local managers are responsible for using funds only for approved purposes and for returning or reallocating unspent balances only with authorisation.

10.6 Assets and reserves

The Foundation may own or finance assets such as computers, cameras, printers, phones, musical instruments, furniture, vehicles or transport equipment, solar systems, water infrastructure and centre equipment. Ownership, custody, maintenance and permitted use should be documented. Assets must not be sold, transferred or used privately without authorisation.

Reserves may be maintained to protect school commitments, absorb exchange-rate or fee increases, respond to emergencies, replace essential equipment and ensure operational continuity. The Board determines an appropriate reserve level and avoids unnecessary accumulation of capital.

10.7 Dissolution

If the Foundation is dissolved, any positive balance will be transferred to an ANBI or comparable public-benefit organisation with a similar objective, in accordance with the articles of association and applicable Dutch law.

11. Monitoring, transparency and accountability

11.1 Program monitoring

- School enrolment, attendance, progression, reports and major welfare concerns.
- Meal attendance, food quantities, menus, procurement and photographs.
- Loan disbursement, repayment, savings and business progress.
- Health referrals, treatment outcomes and distribution records.
- Computer and music participation, curricula and assessments where used.
- Water and solar installations, usage, maintenance and beneficiary reach.
- Training attendance, learning objectives and follow-up actions.

11.2 Reporting expectations for local partners

Local partners are expected to report facts, quantities and results rather than vague descriptions. For example, a poor harvest must be explained in terms of land size, money and labour invested, input quantities, harvest in kilograms, losses, distribution and lessons learned. Significant activities should be documented with dated photographs, participant information and financial evidence where appropriate.

11.3 Public transparency

The Foundation publishes annual financial information, a narrative annual report and the applicable ANBI publication information. It communicates openly about successes, setbacks, material changes, governance and the use of funds. Transparency does not require publication of sensitive child or family data.

11.4 Learning and evaluation

The Board and teams periodically review whether programs remain relevant, effective, affordable and aligned with the mission. Programs may be adapted, paused or discontinued when evidence is insufficient, costs are disproportionate, safeguarding cannot be assured or local capacity is inadequate. Learning from challenges is documented and used to improve future decisions.

12. Communication and donor relations

22STARS maintains regular communication with sponsors, donors, partners and the public through its website, newsletters, email, social media, private sponsor updates, reports, campaign pages and video storytelling. Communication should be accurate, respectful, current and proportionate to the team's capacity.

12.1 Sponsor communication

- Welcome information when a sponsorship begins.
- Periodic school reports and updates, normally linked to Uganda's school terms and holidays.
- Opportunities for appropriate letters and photographs.
- Notification of significant changes, such as school transition, boarding, graduation, withdrawal or a change in sponsorship cost.
- Annual donation certificates or receipts where applicable.
- Clear support for payment questions, failed transactions and donation changes.

12.2 Website and digital systems

The website provides information about the Foundation, children seeking sponsorship, programs, reports, governance and ways to donate. The Foundation may use private pages or portals to distribute child-specific reports and updates. Website hosting, donor-management tools, email systems, cloud storage, office software and data-security tools are recognised as necessary operating costs.

12.3 Responsible storytelling

Stories and images should show dignity, agency, progress and context rather than relying exclusively on suffering. Claims about reach or results must be supportable. Paid media production, photography and video services may be used when they improve transparency, fundraising or program learning and are proportionate to the expected benefit.

13. Risk management and continuity

Risk	Primary mitigation
Education-cost inflation	Annual fee review, sponsor communication, co-sponsorship, pooled funds and reserves.
Sponsor attrition	Diversified donor base, prompt replacement efforts and general-donation support.
Weak documentation	Clear templates, deadlines, training, verification and conditional disbursement.

Cash handling and fraud	Budget controls, supporting evidence, multiple reviewers, reconciliations and partner accountability.
Safeguarding incidents	Codes of conduct, restricted access, reporting lines and child-centred response.
Exchange-rate volatility	Budget contingencies, timing of transfers and regular cost review.
Dependence on key individuals	Delegation, documentation, shared access, local leadership development and succession planning.
Asset loss or misuse	Asset registers, custody agreements, maintenance and authorised-use rules.
Climate and infrastructure shocks	Emergency planning, water resilience, solar solutions and flexible program budgets.
Reputational risk	Accurate communication, transparent correction of errors and responsible partnerships.

13.1 Continuity planning

The Foundation seeks to protect children from sudden interruption by maintaining clear records, shared systems, more than one responsible person for key processes, realistic reserves and succession planning. No program should depend entirely on one person's private account, device, memory or informal relationship.

14. Planning, review and approval

This Policy Plan covers 1 August 2026 through 31 December 2030. Annual plans and budgets translate the strategy into specific activities, targets and funding needs. The Board reviews progress at least annually and may amend the plan when circumstances, legal requirements, program evidence or organisational capacity materially change.

The Foundation will prepare a new multi-year policy plan before the end of 2030. Material governance changes, address changes and updated public information will be reflected on the website and in the required ANBI publications without waiting for the next full policy cycle.

Appendix A. Organisation and responsibility matrix

Role	Core responsibility
Board	Mission, strategy, annual budget, annual accounts, governance, risk, executive oversight and major commitments.
Executive Director	Board leadership, governance, strategic planning, policy development and legal compliance as Board member (compensated through a board attendance allowance). Separately engaged as an independent freelancer (not an employee) to provide professional services including fundraising, grant writing, donor relations, sponsorship

	administration, monitoring and reporting, financial administration, communications, organisational development, project management and strategic implementation
Remote program support	Sponsor administration, data quality, reporting, invoice checking, proposals and coordination.
Uganda coordination	Cross-location planning, school and program oversight, transport, partner communication and consolidated reporting.
Kampala CBO	Daily program implementation, child/family contact, centre management, school liaison, local purchasing and reporting.
Jinja CBO	Daily program implementation, child/family contact, centre management, school liaison, local purchasing and reporting.
Teachers and facilitators	Delivery of computer, music, leadership, health or other specialist activities under agreed terms.
Ambassadors and volunteers	Awareness, fundraising and network support without authority to make operational or financial commitments unless formally delegated.

Appendix B. Indicative cost allocation framework

Category	Examples
Education – direct	School fees, boarding, registration, exams, uniforms, school meals charged by schools, transport and learning materials.
Education – program support	Local managers, school visits, attendance follow-up, sponsor reporting, centre costs related to education, minivan and team transport, internet and program equipment.
Community programs	Nutrition, family food support, entrepreneurship, health, eye care, computer literacy, music, leadership, water, solar energy and emergencies.
Program management	Monitoring, reporting, remote coordination, partner support, capacity building, local and international field visits.
Communications and fundraising	Website, hosting, donor communication software, media production, campaigns, events, conference participation, donor appreciation and ambassadors.
Foundation operations	Payment-platform fees, transaction costs, banking and transfer fees, office and cloud software, insurance where applicable, legal, governance and administration in the Netherlands.
Contracted professional services	Operational services by the Executive Director, program

	assistants, consultants, accountants, designers, photographers, videographers, trainers and other specialists, where approved and documented.

Board approval

This Policy Plan 2026–2030 was adopted by the Board of Stichting 22STARS in July 2026 and takes effect from the date of approval. The names below reflect the intended Board composition from July 2026; formal appointments and resignations remain subject to the Foundation's articles, board resolutions and registration requirements.

Signing of the Policy Plan on 27 July 2026, in Porto Valtravaglia, Italy.

On behalf of the board,

S.F. Airoldi

Stella Airoldi
Founder and Executive Director

Daniel Walzer
Secretary

Klaus Müller
Treasurer

Pauline Malek
Vice Chair from July 2026

Former board member Romana Oosterbeek continues her involvement as a 22STARS Ambassador following her departure from the Board in July 2026.