

Standard form publication requirement General ANBI

1 General organisation details

Name

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

Address

Country

Telephone number

E-mail address

Web address (*)

RSIN (**)

Operating in sector (*)

In which countries does your organisation operate? (*)

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

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

Statutory board of the organisation

Names of the boardmembers

Position (for example: chairman, treasurer or secretary)

Boardmember 1

Boardmember 2

Boardmember 3

Boardmember 4

Boardmember 5

Additional information on governance (*)

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

Objective

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

The Foundation aims to empower vulnerable children and families in Uganda through education, entrepreneurship and local leadership.
The objects of the Foundation are: (a) to promote and pursue the public interest by supporting vulnerable children and their families in Uganda, in the broadest sense; (b) to undertake all activities that directly or indirectly contribute to achieving these objectives. The Foundation does not operate for profit.
The Foundation may not distribute its assets or income to its founders, board members or any other individuals, except as permitted by law and in furtherance of its charitable purpose. The Foundation complies with the requirements for Dutch Public Benefit Organisations (ANBI) as set out in Article 5b of the Dutch General Tax Act (Algemene wet inzake rijksbelastingen), or any successor legislation. Our mission is to provide vulnerable children in Uganda with access to quality education while empowering families and communities to become self-reliant through education, entrepreneurship and local leadership. By investing in local people, we create sustainable opportunities that enable communities to lead their own long-term development.

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 objectives by raising funds and implementing sustainable community development programmes in partnership with local organisations in Uganda. Activities are carried out throughout the year and include:

- Providing access to quality education through school sponsorships, educational support and after-school programmes.
- Supporting children and families through nutrition, healthcare and community centres.
- Empowering families through entrepreneurship, vocational skills and livelihood programmes.
- Strengthening local leadership and community ownership.
- Investing in sustainable community development initiatives, including 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?

In order to achieve this goal, the Foundation connects long-term sponsors with children to support their education and raises funds to finance its wider programmes. We also work with volunteers and ambassadors who help share our story and raise awareness of our mission.

The Foundation's financial resources may consist of:

- (a) contributions and subsidies;
- (b) testamentary dispositions, bequests and donations;
- (c) other income.

The Foundation generates income through child sponsorships, individual and corporate donations, grants, subsidies, fundraising campaigns, partnerships and philanthropic co

1 General (continued)	
How and for what purposes are the revenues spent? <i>If your organisation holds capital, please fill in here where and how this capital is held (e.g. savings account, investments, etc.)</i>	The Foundation spends its revenues to achieve its charitable objectives in Uganda. Funds are primarily used for education, nutrition, healthcare, community centres, entrepreneurship, local leadership and sustainable community development programmes. A limited portion of the budget is used for programme management, fundraising and administrative costs necessary to operate the Foundation effectively. The Foundation does not hold capital for investment purposes. Available funds are held in the Foundation's bank accounts and are used to finance current and future charitable activities in accordance with the Foundation's policy plan.
URL of the policy plan <i>Enter the link to the policy plan.</i>	https://www.foundation22stars.org/policy-plan-2023-2027 Open
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. The statutory board serves on a voluntary basis and receives no remuneration, except that the Executive Director receives a limited board member allowance for governance responsibilities. Board members may also be reimbursed for reasonable expenses. Operational services are contracted separately under freelance agreements and invoiced transparently. All freelancers are identified by name or business in the Foundation's financial records and annual reports. In Uganda, the Foundation works through two local Community Based Organisations (CBOs), which engage local staff and volunteers to implement programmes. All programme funds are managed through the CBOs and are subject to prior approval, supporting documentation and financial monitoring by the Foundation.
Activity Report <i>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.</i>	The 22STARS Foundation carries out its programmes through two local Community Based Organisations (CBOs) in Acholi Quarter, Kampala, and Danida, Jinja, Uganda. Our programmes support vulnerable children, families and the wider community through an integrated community development approach. During the reporting year, activities included school sponsorships, after-school education, nutrition programmes, community centres, healthcare and eye care, entrepreneurship and livelihood support, vocational skills training, computer literacy, music education, local leadership development, the construction of water boreholes, the installation of solar-powered kitchens, and other sustainable community development initiatives. All programmes are implemented in close cooperation with our local partners and are monitored by the Foundation to ensure the effective, transparent and accountable use of funds.
URL of the activity report <i>Enter the link to the activity report.</i>	www.foundation22stars.org/finances Open

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	€ 16.400
Financial fixed assets	€ 0	€ 0	Revaluation reserve	€ 0	€ 0
	€ 0	€ 0	Other reserves	€ 1.300	€ 860
Stocks	€ 0	€ 0		→ € 28.300	→ € 17.260
Accounts receivable & accrued income	€ 0	€ 0	Earmarked funds	€ 77.154	€ 58.187
Securities	€ 0	€ 0	Provisions	€ 0	€ 0
Liquid assets	€ 105.454	€ 75.447	Long-term liabilities	€ 0	€ 0
	→ € 105.454	→ € 75.447	Current liabilities	€ 0	€ 0
	+	+		→	→
Total	€ 105.454	€ 75.447	Total	€ 105.454	€ 75.447

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 cash held in the Foundation's bank accounts. The Foundation owns no fixed assets, inventory or investments. The balance is reserved to finance the Foundation's charitable programmes. As at 31 December 2025, the reservations consisted of:

- School sponsorships for the 2026 school year: €70,153.12
- Board-designated reserve to ensure the weekly nutrition programme and community programmes can continue for at least 4 months: €15,000.00
- Board-designated reserve to ensure the community centres can continue operating for at least 4 months: €12,000.00
- Donor-restricted reserve for the construction of a water borehole: €5,750.58
- General donations reserved for future programmes: €1,300.15
- Donor-restricted reserve for the Eye Programme: €750.00
- Donor-restricted reserve for a Uganda team member's visit to Europe: €500.00

Income	2025	2024 (*)
Government grants	€ 0	€ 0
Grants from other not-for-profit organisations	€ 26.000	€ 8.310
Other grants	€ 0 +	€ 0 +
Income from grants	€ 26.000	€ 8.310
Sponsorship income	€ 279.332	€ 260.619
Gifts and donations from private individuals	€ 45.831	€ 37.645
Inheritances	€ 0	€ 0
Contributions from lotteries	€ 0	€ 0
Other donations	€ 69.406 +	€ 46.723 +
Donations	€ 115.236	€ 84.368
Income generated through the delivery of products and services (turnover)	€ 0	€ 0
Financial income	€ 0	€ 0
Other income	€ 0 +	€ 0 +
Total income	€ 420.568	€ 353.297
Expenses		
Purchase value of products supplied (cost price)	€ 0	€ 0
Grants & donations given	€ 353.393	€ 286.267
Purchases and acquisitions	€ 0	€ 0
Communication costs	€ 15.940	€ 8.656
Staff costs	€ 0	€ 0
Housing costs	€ 0	€ 0
Depreciation	€ 0	€ 0
Financial expenses	€ 14.227	€ 12.485
Other expenses	€ 7.000 +	€ 5.869 +
Total expenses	€ 390.561	€ 313.276
Balance of income and expenditure	€ 30.007	€ 40.021

3

Statement of income and expenditure (continued)

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 represents all donations and sponsorships received during the financial year.

We distinguish between two main income streams. The first consists of general donations, received through fundraising campaigns, Donorbox, PayPal and direct bank transfers. These donations are mostly one-time contributions and finance programmes such as nutrition, healthcare, eye care, entrepreneurship, computer literacy, music, local leadership, water boreholes, solar-powered kitchens and other community development initiatives.

The second income stream consists of long-term school sponsorships. Sponsors make recurring donations to support a specific child's education. If a sponsorship ends, we actively seek a replacement sponsor. Sponsorship income finances both school fees and the operation of the sponsorship programme, including local programme management, community centres, monitoring, transport, communications and administration.

The Foundation has no employees. Programme implementation in Uganda is carried out through two independent Community Based Organisations (CBOs), which engage local staff and volunteers. The Foundation also contracts freelancers for operational services. Where the Executive Director provides freelance services, these are contracted and invoiced separately from her governance responsibilities as a board member.

URL of the annual accounts

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

<https://www.foundation22stars.org/finances>

Open