

GOOD SHED FOUNDATION

I N T E R N A T I O N A L



GSF



GOOD SHED
FOUNDATION
INTERNATIONAL

Vision

A world where children, families and communities thrive with access to basic needs and essentials that ensure a decent quality of life

Mission

To improve the quality of life for vulnerable communities accelerating access to basic social services

Our Values

- Integrity
- Excellence
- Accountability
- Tenacity

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ANNUAL IMPLEMENTATION REPORT

FOR THE PERIOD

1ST JANUARY 2025 - 31ST DECEMBER 2025



Good Shed Foundation International Limited

ANNUAL IMPLEMENTATION REPORT

for the Period

01st January 2025 – 31st December 2025

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OUR MISSION, VISION AND VALUES



Impacting the community, One Child at a Time...



We owe it to the next generation!

2.0

A WORD FROM THE BOARD



Message from

Eng. Martin Roy Lukwago
Chairman, Board of Directors

Dear GSF Partners,

As we reflect on the journey of 2025, I am filled with gratitude for the unwavering support you have extended to Good Shed Foundation. Your generosity continues to transform lives, enabling us to nurture vulnerable children, empower youth, and empower communities with dignity and hope.

This year, the Board has deepened its commitment to sustainability and inclusivity. We have prioritized Programmes that not only meet immediate needs but also build resilience for the future - through education, and livelihood initiatives.

While the expansion of our donor base and partnerships has allowed us to reach more families than ever before, we need to expand this base even more, to touch a lot more families because the support need is insatiable. We now have a total of

78 children that we support through our priority Programmes.

I call upon each of you to remain steadfast in this mission. Whether through your time, expertise, material or financial contributions, every act of kindness strengthens the fabric of our shared vision. Together, we will continue to prove that compassion, when coupled with action, can reshape destinies.

As we move forward, let us be guided by the timeless reminder:

*"The time is always right to do what is right."
- Martin Luther King Jr.*

On behalf of the Board, I extend heartfelt appreciation for your trust and partnership. May 2026 be a year of even greater impact to God's glory, as we continue to walk hand in hand toward a brighter, more inclusive future.

2.1 Message From Executive Director



Ruth Kato
Executive Director

As we say good bye to 2025, let me take this opportunity to wish you a Merry Christmas and blessed 2026!

2025, our third year of operation has been a good year. It is the year that we have started implementing interventions in line with the GSF **10-year Strategic Plan 2025 – 2034**. These initiatives were anchored on the following strategic goals:

1. Enable an environment with holistic nurturing of vulnerable children and youth through targeted schools.
2. Invest in signature GSF solutions to accelerate access to basic social services by targeted vulnerable communities.
3. Enhance GSF's operations and design the foundation to enable its long-term sustainability
4. Build and scale GSF's presence, brand and impact.

I am deeply grateful for the commitment and leadership of the Chairperson and Board of Directors in driving GSF's vision of **a world where children, families and communities thrive, with access to the basic needs and essentials that ensure a decent quality of life**. In the same breathe, I extend special appreciation to GSF friends and partners for believing in us even in our infancy. We could never do this without you.

GSF is forever indebted to all those who are serving in different capacities as volunteers, giving of their skills and time to ensure that the organizational objectives are met.

Lastly, I call upon every reader of this article to commit to financially supporting a child who may never know you. No amount is too small. You could be an answer to prayer for someone less fortunate than you.

3.0

BACKGROUND

Good Shed Foundation (GSF) International was founded in 2020, in obedience to the calling of God to do something about the plight of millions of vulnerable children and their families in Uganda. Our initial intervention was to support families that are unable to take their children to school in the district of Wakiso, but the need proved to be greater, prompting us to expand our reach into the districts of Madi Okollo (in Northern Uganda) and Kamuli (in Eastern Uganda). Our approach is holistic, touching the child and their wider community.

Through our interventions, GSF attempts to maintain alignment to the goal of Uganda's Vision 2040, which is "A transformed Ugandan society from a peasant to a modern and prosperous country within 30 years" while also contributing to the following Sustainable Development Goals (SDGs);

SDG

Objectives



Access to basic human needs of health, education, sanitation



Providing food and humanitarian relief, establishing sustainable food production



To ensure healthy lives and promote well-being for all at all ages



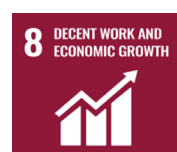
Inclusive education to enable upward social mobility and end poverty.



Education regardless of gender, advancement of equality laws, fairer representation of women..



Improving access for billions of people who lack these basic facilities.



Creating jobs for all to improve living standards, providing sustainable economic growth.



Generating employment and income through innovation



Regulating and reducing emissions and promoting renewable energy

4.0

GSF GOALS AND OBJECTIVES

Goal 1: Enable an environment with holistic nurturing of vulnerable children and youth through targeted schools.

- Objective 1.1:** Establish and roll out the GSF holistic nurturing initiative
- Objective 1.2:** Establish and roll out a GSF refugee support program
- Objective 1.3:** Establish and roll out initiatives for advocacy of vulnerable target populations
- Objective 1.4:** Recruit and train volunteers ensuring retention through meaningful opportunities and support.

Goal 2: Invest in signature GSF solutions to accelerate access to basic social services by targeted vulnerable communities.

- Objective 2.1:** Establish the GSF Vocational Training Centre
- Objective 2.2:** Establish the GSF Maize Milling Company
- Objective 2.3:** Establish the GSF Home for the Elderly

Goal 3: Enhance GSF's operations and design the foundation to enable its long-term sustainability

- Objective 3.1:** Establish enhanced operational structures and processes aligned to the strategy.
- Objective 3.2:** Develop and implement a fundraising strategy in line with strategic targets.

Goal 4: Build and scale GSF's presence, brand and impact

- Objective 4.1:** Develop and implement a comprehensive Marketing and Communication Strategy for GSF.
- Objective 4.2:** Develop and implement a robust evaluation system to measure and document the success and impact of all Programmes.
- Objective 4.3:** Achieve full financial transparency and accountability by publishing annual audited financial reports.

5.0

SUMMARY PROGRESS AGAINST 2025 PLAN:

		2025 Target	Actual	Rating
Goal 1: Enable an environment with holistic nurturing of vulnerable children and youth through targeted schools				
Strategic Objective 1.1: Establish and roll out the GSF holistic nurturing initiative				
1.1.1: Carry out a needs assessment for new districts of operation	No. of District assessments	2	2	
1.1.2: Design program for holistic nurturing of school children in target schools	No. of programs designed	2	1	
1.1.3: Raise funds to support the GSF holistic nurturing initiative	%age of required funds raised		N/A	
1.1.4: Recruit and maintain 5 volunteers per district to support the program	No. of volunteers recruited and maintained per district		N/A	
1.1.5: Roll out the pilot program in Wakiso District	%age completion of roll out	40%	10%	
	No. of beneficiaries supported	46	46	
1.1.6: Roll out the holistic nurturing program to Kamuli, Madi-Okollo and one (1) other district	%age completion of roll out			
	No. of beneficiaries supported in Madi-Okolo	20	17	
	No. of beneficiaries supported in Kamuli	20	15	
	No. of beneficiaries supported in another refugee district	-	-	
1.1.7: Roll out Elderly Persons Support (EPS) Programme in each supported district	No. of beneficiaries in Wakiso	30	52	
	No. of beneficiaries in Kamuli	40	64	
	No. of beneficiaries in Madi-Okolo	30	0	
	No. of beneficiaries in 1 other district	-	-	
Strategic Objective 1.2: Establish and roll out the GSF refugee support program				
1.2.1: Carry out a stakeholder mapping exercise to establish which implementing partners operating in the refugee settlements are aligned to the GSF strategic vision	Stakeholder mapping report produced.	1	1	
1.2.2: Tailor and share GSF's value proposition with each identified partnership	No. of value propositions shared with identified partners	2	0	

		2025 Target	Actual	Rating
Goal 1: Enable an environment with holistic nurturing of vulnerable children and youth through targeted schools				
1.2.3: Sign partnerships and MOUs with selected local governments and Office of the Prime Minister (OPM), and schools	No. of MOUs signed	3	0	
1.2.4: Implement phased refugee support program in selected districts	%age of budgeted funds raised to facilitate the refugee support program	10%	1%	
Strategic Objective 1.3: Establish and roll out initiatives for advocacy of vulnerable target populations				
1.3.1: Establish partnerships between GSF and other advocacy organizations	No. of partnerships formed	3	3	
	%age of total budgeted funds mobilized through advocacy efforts	0%	0%	
1.3.2: Attend international and national events (e.g. World Aids Day, International Human Rights Day)	No. of international and national events attended	4	3	
Strategic Objective 1.4: Recruit and train volunteers ensuring retention through meaningful opportunities and support				
1.4.1: Define GSF's volunteer needs and document a recruitment and retention plan	Completion of volunteer recruitment and retention plan by 31 March 2025	VRR	Draft	
1.4.2: Roll out the recruitment, on boarding and retention plan on a needs basis	Volunteer recruitment rate	50%	30%	
1.4.3: Continuously train volunteers, recognize and appreciate performance	Volunteer retention rate	70%	70%	
	Volunteer satisfaction	70%	55%	

It should be noted that most of the 2025 work plan was derived from the 10-year GSF Strategy, with the initial actions being those aligned to Goal 1. All actions that have not been completed are forming part of the 2026 workplan.

Objective 1.1:

Establish and roll out the GSF holistic nurturing initiative

Activity 1.1.1: Carry out a needs assessment for new districts of operation

The needs assessment was carried out in the two districts of Kamuli and Madi-Okollo. Out of the 40 children assessed in Madi Okollo, 17 were enrolled on the Education Aid Program (EAP) and a further 50 children have been identified for enrolment on the EAP in 2026. In Madi Okollo, needs assessment revealed that more children are staying home to engage in activities where they can earn quick money, including fishing.

In Kamuli, GSF embarked on renovating Bwase Primary School where it was found that learners sat on the dirt floor to study. Further assessment revealed that children enroll for Primary School at the age of 8 – 9, yet their age-mates in cities are in mid-Primary by then. GSF then engaged the School Parents-Teachers-Association (PTA), the School Board and the District Education Officer, with a proposal to renovate the school facility and include Early Childhood Development as a focal intervention because children between 3 – 7 years are mostly staying at home. By the time they go to school, they are learning to read and write at an advanced age, having missed out on their formative years. These discussions between GSF, the School Board/PTA and the District Education Officer will be completed in 2026.

Early Childhood Development (ECD) remains a critical but underserved foundation. While over half of children aged 24–59 months are developmentally on track, stark disparities exist by geography, socio-economic status, and maternal education. Participation in early learning is low, with only 29 percent of children aged three to four attending any form of early childhood education and just 9 percent enrolled in licensed centres. Quality concerns are significant, as 59 percent of pre-primary centres are unlicensed. Access for children with disabilities is extremely limited, with enrolment at only 1.6 percent. These gaps undermine school readiness and perpetuate early inequalities. At the primary and secondary levels, access has expanded but completion and learning outcomes remain weak. Only one-third of children complete primary education, and just 5–6 percent reach Senior 6. Dropout rates are highest among girls, driven by child marriage, early pregnancy, poverty, and household labour. Children with disabilities and refugee learners face acute exclusion, with only 9 percent access to primary education and 6 percent secondary. Learning outcomes are alarmingly low: nearly half of Primary 3 learners lack literacy proficiency, 57 percent lack numeracy skills, and two-thirds of Primary 6 pupils do not meet literacy benchmarks.

Uganda's education system faces four interlinked deprivations: **limited access to quality early childhood education**; poor learning outcomes and high learning poverty; high dropout and weak transitions across education levels; and widespread youth unemployability due to skills mismatches.

These findings inform GSF's decision to tackle the problem of poor access to education for the children in our catchment areas.

Below: GSF Programmes Coordinator, Ms. Rebecca Kizito in Madi Okollo carrying out child Assessments in January 2025.



In all our Districts of operation, access to quality early childhood education has stuck out as a major deprivation. In Madi Okollo particularly, we found that some children stay home due to lack of school fees and end up engaging in fishing at a very young age. Here they earn quick money and the families do not see the need for them to ever go to school.

There is great need for sensitization of care-givers on the importance of sending their children to school. Fortunately, the leadership of our partner schools, Anyiribu and Jojoyi Primary School, are very supportive of our efforts to transform the community and join us to talk to the parents. As a result of our sensitization sessions, some parents have accepted to have their children enroll on the EAP.

GSF Project Coordinators while in Madi-Okollo during the EAP assessments in January



Seated on the left is Ms. Dorothy Candiru, GSF's Social worker volunteer in Arua with the PC in the centre and Ms. Ruth Nakiganda during the home visits assessments.



GSF team meeting with the parents and the head teacher at Anyiribu Primary School Madi Okollo.



*<< In pictures:
Ms. Dorothy Candiru
(the GSF Coordinator –
Madi Okollo) poses with
some of the beneficiaries
who have been assessed
and enrolled on the GSF
Education Aid Programme
(EAP) at Anyiribu and
Jojoyi Primary Schools
during the monitoring
visits to assess their
performance.*

Activity 1.1.2: Design program for holistic nurturing of school children in target schools



Holistic nurturing of children in our target schools requires that the entire child is supported. Their feeding, their education, their living conditions, the ability of their parents to offer medical care etc. As part of holistic nurturing of children in target schools, we have found that Early Childhood Development is being over-looked.

In cities like Kampala, children enroll for Primary School between the ages of 5-6 years. By this time, they have gone through 3 years of Kindergarten from 3-5 years. Children in the rural areas, on the other hand, start Primary School at the age of 8-9 years, when their age-mates in the city are already in Primary four (P.4). At 9 years old, the rural child cannot even write his name and has to start learning the alphabet from scratch.

When you interact with rural children, they are actually very intelligent, even though life may seem to have dealt them a heavy blow. They learn how to survive at an early age, but also need the basics.

The little girl on the left was named “Pretty” by her parents in Balawoli, Kamuli District, and she is indeed very pretty. Pretty is 2 years old and her toys include stones and ashes from her mother’s cooking area. While her age-mates in the city play with baby dolls and tablets, Pretty is running around, content to play with ashes. This narrative needs to change.

The advantages of early childhood education are numerous, but let us look at a few;

- Children learn to interact with peers, hence building social skills
- Programs help develop the children’s emotional regulation and enable them build healthy relationships.
- Children gain confidence and become more independent.
- Children who participate in quality early childhood education programs are more likely to achieve better academic outcomes later in life.
- Foundational skills like reading and writing are learnt early through activities like story-time and games.
- Creativity and curiosity are encouraged, helping children be better thinkers and learners.

Activity 1.1.3: Raise funds to support the GSF holistic nurturing initiative

Fundraising is still work in progress. This year, all funds raised were from individual friends and partners. As we develop the GSF Fundraising Strategy, we are embarking on proposal writing with a view to reaching out to corporate companies in Uganda. We believe those who Corporate Social Responsibility focus areas include Education and Economic Empowerment, will partner with us to make a difference in the communities.

Our fundraising efforts are also targeting international grants, especially now that we have been in existence for 3 years and can provide the requirements like audit reports for 3 consecutive years.

Activity 1.1.4: Recruit and maintain 5 volunteers per district to support the program

This activity is still ongoing and will be completed in 2026.

Activity 1.1.5: Roll out the pilot program in Wakiso District

While programme design is ongoing, GSF continues to ensure that each of the families from which our EAP beneficiaries come is monitored on a quarterly basis through physical home visits carried out by GSF Social Workers. The findings of these visits inform the intervention that is adopted on a case-by-case basis and will also contribute to final design of the holistic nurturing initiative.

An example is Ms. Muteesi, a single mother whose 4 children had dropped out of school, but were taken back to school by GSF. The 4 children are all students at Nkumba Primary School. However, during our regular monitoring visits both at school and at home, it was discovered that one of the girls in Primary 6, had stopped attending classes. On further follow-up at home, it was discovered that she was pregnant. It was an unfortunate turn of events, but at GSF, we believe in finding solutions to challenges. We counseled her and assured her that this is not the end of the road for her. GSF partnered with Wamukisa Youth Centre (in Kitala), whose core focus is supporting pregnant teenagers. They took her in for 3 months until she gave birth to a bouncing baby girl and named her Sumaiya Nalinya. While there, she enrolled for tailoring skilling and is now able to make clothes.

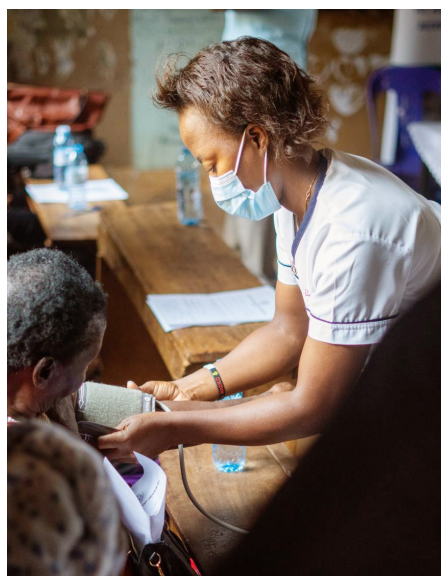
This experience shows that not all our beneficiaries will excel academically, but we are determined to hold their hand until they are self-sustaining.

Elderly Persons Support (EPS) Programme.

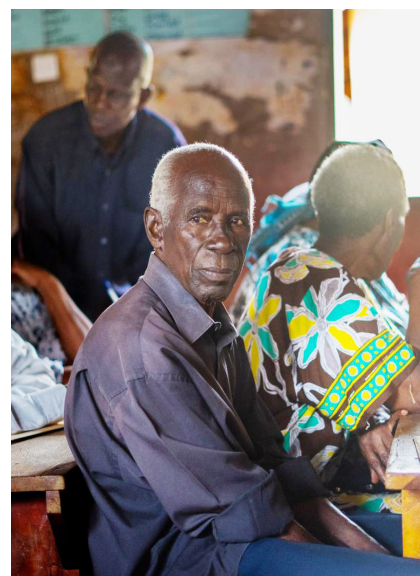
We have learnt that over 40% of our beneficiaries live with a grandparent and that most of the grandparents are sickly, poor, uneducated and struggling to live from one day to the next. For these children, holistic nurturing focuses on balanced development of their physical, emotional, social, cognitive and spiritual well-being, rather than just academic achievement. One way to achieve this is to better the life of the care-giver, hence the EPS programme. Through EPS, the elderly care-givers are supported with basic household needs, medical care, counselling and psycho-social support, with a view to enabling them to care for themselves and their grand-children better.

This year, the EPS event in Wakiso District included a session where the elderly persons shared their personal experiences. While some are strong physically, others are really frail. Majority of the men who have lost their spouses reported that life became extremely hard when they lost a partner. The men seem to take death of a partner harder than the women. This is mainly because of the culture dictating that women take care of the men. When the woman suddenly passes on, the man may not know how to take care of the home, himself and the grandchildren. However, for all elderly care-givers, meeting school requirements is a major challenge because they do not work and therefore have no source of income.

Below: Pictures from the Elderly Persons events held this year.



The elderly getting medical checks.



Very attentive elderly persons.

Activity 1.1.6: Roll out the holistic nurturing program to Kamuli, Madi-Okollo and one (1) other district

The holistic nurturing program was launched in Kamuli District with support for children in Primary Schools and support to their care-givers. Support to Care-givers is two-fold, (i) Through the Elderly Persons Support (EPS) programme and (ii) through the economic empowerment of the community women, through formation of Village Savings & Loans Associations.

5.2 Village Savings & Loans Associations:

One of the outcomes of the needs assessment was the need to support economic empowerment of care-givers and in Kamuli District, two Village Savings & Loans Associations have been formed and trained (Agali Awalala and Okukulakulana VSLA groups, each with 20 women. The next phase is to broaden the assessment to have a District outlook, while also rolling out the VSLAs in Madi Okollo and Wakiso Districts.

The VSLA groups formed in Kamuli have shown tremendous growth in the first 3 months, with their savings growing to UGS 1,000,000 and UGX 800,000 for Agali Awalala and Okukulakulana respectively. The women are taking the initiative seriously and have already got other community members excited about joining them.

5.2.1 Pictorial of the Village Savings & Loans Associations (VSLAs) in session.

In order to maintain orderliness in the groups, a decision was taken with the women, to keep each group at a maximum of 30 members. A group that exceeds that number will give birth to another group. In the meantime, plans are underway to formally register the groups as SACCOs so that they can jointly benefit from existing government Programmes like the Parish Development Model (PDM).



On the side:

Ms. Nangobii Hasfah a member of Agali Awalala and a residence of Balawooli at her stall, which she managed to start from her weekly savings.

>>

Above: Members of Agali Awalala VSLA group during a meeting/saving session

In order to maintain orderliness in the groups, a decision was taken with the women, to keep each group at a maximum of 30 members. A group that exceeds that number will give birth to another group. In the meantime, plans are underway to formally register the groups as SACCOs so that they can jointly benefit from existing government Programmes like the Parish Development Model (PDM).



Activity 1.1.7: Roll out Elderly Persons Support (EPS) Programme in each supported district

The EPS programme is now fully functional in Wakiso and Kamuli Districts, with annual events held over the last two years. The programme will also be rolled out in Madi Okollo District in 2026.

Objective 1.2:

Establish and roll out a GSF refugee support program

Activity 1.2.1: Carry out a stakeholder mapping exercise to establish which implementing partners operating in the refugee settlements are aligned to the GSF strategic vision

Stakeholder mapping was carried out in Madi-Okollo at the Rhino Settlement in Arua and Rhino Omugo in Madi Okollo. A database of all stakeholders / actors in the refugee settlements has been developed and will guide GSF next action, particularly in terms of forming partnerships that will benefit the children and families in the refugee settlements.

One of the key findings of the stakeholder mapping is that traditional players who have been supporting refugees with food supplies (e.g World Food Programme) are moving away from that mode of intervention and adopting the Cash Transfer System. As opposed to receiving actual food, a family is evaluated and given cash upto a certain limit. They then fend for themselves. While this system has its pluses in the current situation where donor funding is dwindling, it has also encouraged commercialization of needs amongst the refugees. The most needy families receive the highest amount, while the less vulnerable are gradually weaned off. Food security continues to be a big issue in the refugee settlements. And when it comes to the school-going children, it is critical that they get a good meal at home and at school because a hungry child cannot study.

Activity 1.2.2: Tailor and share GSF's value proposition with each identified partnership

This activity shall be completed in 2026.

Activity 1.2.3: Sign partnerships and MOUs with selected local governments and Office of the Prime Minister (OPM), and schools

In addition to the two (2) schools that GSF already has signed MoUs with in Madi Okollo, the signing of Partnerships and MoUs with OPM and any other schools will be done in 2026.

Activity 1.2.4: Implement phased refugee support program in selected districts

This activity is pending design of the refugee support program, for which a consultant is yet to be procured. It is a work in progress.

Objective 1.3:

Establish and roll out initiatives for advocacy of vulnerable target populations

Activity 1.3.1: Establish partnerships between GSF and other advocacy organizations

5.3 Partnership with Rotary Club of Entebbe

As part of strengthening partnerships with other advocacy organizations, our partnership with the Rotary Club of Entebbe has been scaled up this year. Both GSF and Rotary International value Education and there was no better way to cement the partnership with the Rotary Club of Entebbe than carrying out a joint donation drive at Nkumba Primary School on 12th February 2025.

The children and staff at Nkumba Primary School were elated to receive a huge donation of scholastic materials from GSF and the Rotary Club of Entebbe. The head teacher, Mrs. Kasinda, thanked GSF for the continued financial support to the vulnerable children in her school and reminded us that there are more children who need this support. On his part, the President of the Rotary Club of Entebbe, Rtn. Andrew Ochan, committed to continue partnering with GSF in such mutually beneficial interventions.

While at the school, the Rotarians and GSF team engaged the learners in a discussion about their role in protecting the environment and it was heart-warming to see that the young people are very knowledgeable about climate change issues. The teams and learners wrapped up this session with a tree-planting exercise and the learners were encouraged to keep the trees alive by showing them some love.

Nkumba Primary School, nestled on the outskirts of Nkumba University, is one of the oldest schools in Entebbe, established on February 6th 1952 by Salongo Kintu, Charles Kisitu Ffulu and Zephania Mpanga. The school started as a Kindergarten in Ffulu's home with only 12 learners, but has since evolved into a fully-fledged Primary School. It is a government – aided school whose impact on the community is immensely positive. Unfortunately, there are still many children in the community whose parents and caregivers cannot afford to pay the basic school requirements, and that is where GSF comes in, to ensure that those children stay in school. The school still has infrastructural needs, like Water & Sanitation, extra classrooms, etc. In spite of their challenges, the management of Nkumba Primary School are doing a good job with maintaining good standards.

5.3.1 Pictorial of the partnership with Rotary Club of Entebbe.



L-R: GSF Executive Director, Ms. Ruth Kato; President, Rotary Club of Entebbe, Rtn. Andrew Ochan and Rtn. Arthur Byara at Nkumba Primary School.



The President, Rotary Club of Entebbe, Rtn. Andrew Ochan, hands over scholastic materials to GSF beneficiaries



The GSF team and Rotarians pose with the children after planting trees at Nkumba Primary School



The Headteacher, Mrs. Kazinda, thanking the Rotarians and GSF for supporting her school. She is also a Rotarian.



Above: GSF Programmes Coordinator, Ms. Rebecca Kizito



The GSF Executive Director, Ms. Ruth Kato, addresses the learners.

Activity 1.3.2: Attend international and national events (e.g. Day of the African Child, International Mental Health Day and 16 Days of Activism against Gender Based Violence).

6.0

ADVOCACY

On the 19th October 2025, GSF joined the Katabi CSO Network to commemorate the International Mental Health Day that was held at Nkumba University. The theme was, “**...Empowering minds: Access to services – Mental Health in Catastrophies and emergencies...**” Students from various partner schools in Katabi Sub-county were asked to share their challenges with mental health and they revealed that majority of the schools do not have counselling departments. This is an issue that needs to be addressed with all organisations that are dealing with young people.

GSF also participated in celebrations to mark the Day of the African Child on 16th June under the theme, “*...Planning and budgeting for children’ rights: progress since 2010...*” and the 16 Days of Activism against Gender Based Violence held in the communities of Nkumba, Abaita Ababiri, Bunono and Kitubulu. The theme was “*...UNITE to End Digital Violence against all Women and Girls...*”



Above: GSF team and other partners at the Mental Health Day celebrations.

Objective 1.4:

Recruit and train volunteers ensuring retention through meaningful opportunities and support.

Activity 1.4.1: Define GSF's volunteer needs and document a recruitment and retention plan

The GSF Recruitment and Retention Manual was developed this year and is being reviewed before the final version is printed.

A total of six (6) volunteers have been recruited to support the work of GSF in the three Districts of Wakiso, Kamuli and Madi Okollo.

Activity 1.4.2: Roll out the recruitment, onboarding and retention plan on a needs basis

The recruitment plan includes filling the vacant positions and organizing training for the staff after their individual training needs are identified at the 2026 annual appraisal. Implementation of a training plan will depend on availability of funds.

Activity 1.4.3: Continuously train volunteers, recognize and appreciate performance

Even though most of our volunteers are offering their services in areas where they are experts, the organization recognizes the need for continual training as it ensures enhanced volunteer performance and confidence, higher retention and satisfaction, while boosting organizational effectiveness and impact. Volunteers include the Board of Directors, who are offering free services to GSF. The Head of Human Resources has developed a training plan, pending acquisition of funding.

Annual renewal of the Personal Data Protection Certificate (PDPO)

It is a mandatory legal requirement for all companies registered in Uganda to annually renew their Personal Data Protection Office (PDPO) Certificate as provided for under the Data Protection and Privacy Act of 2019 and its associated 2021 Regulations. The certificate of registration is valid for only twelve months from the date of issuance and failure to renew could lead to penalties and suspension of data processing activities.

A current PDPO certificate signifies to friends and partners that an organization takes data privacy seriously and is a credible partner, enhancing its reputation in a competitive market.

The GSF Personal Data Protection Certificate No. PDPO – 202304 – 1975 expired on 26th April 2025 and was renewed for one year. (See Annex I)

7.1 External Audit of the year ended 31st December 2024

Our books of accounts for the period 1st January 2024 – 31st December 2024, were audited in quarter 1 of 2025 by KSK Associates and GSF got an unqualified audit opinion. An extract of the audit report is here attached (See Annex IV).

7.2 Status of Policy development

S/N	DOCUMENT TITLE	STATUS AS AT 31.12.2025	
1	Staff Guidelines		Last reviewed in 2022
2	Communication & Marketing Strategy		Being reviewed by the lawyers
3	GSF Profile		Printed in 2025
4	Volunteer Recruitment & Retention Manual		Being reviewed by the lawyers
5	Fundraising Strategy		Being reviewed by the lawyers
6	Strategic Plan		Printed in 2025
7	Fraud Policy		Being reviewed by the lawyers
8	Procurement Policy		Being reviewed by the lawyers
9	Refugee Support Manual		Being reviewed by the lawyers
10	Finance Manual		Being reviewed by the lawyers
11	Education Aid Programme Policy		Being reviewed by the lawyers
12	Monitoring & Evaluation Manual		Being reviewed by the lawyers
13	Prevention of Sexual Exploitation & Abuse (PSEA) Policy		Being reviewed by the lawyers
14	Elderly Persons Support Manual		Being reviewed by the lawyers

7.3 Governance through quarterly Board and Annual General Meetings

The Board of Directors met on a quarterly basis to deliberate on issues that are intended to achieve the strategic objectives of GSF. Board Meetings were held on Friday 28th March, Friday 13th June, Friday 9th October and Tuesday 30th December. Minutes are on file.

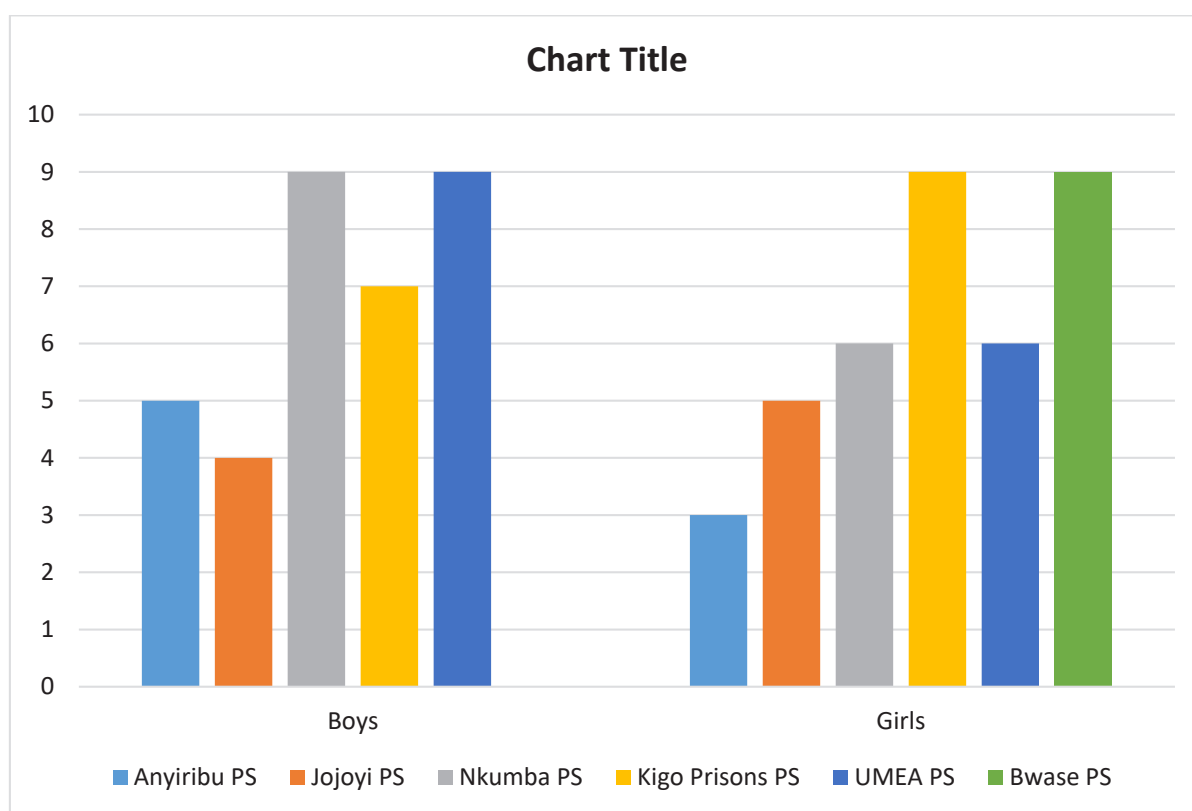
The Annual General Meeting, being the overall governing body of GSF, sat on Wednesday 31st December 2025 and minutes are on file.

THE EDUCATION AID PROGRAMME - EAP

The number of beneficiaries on the EAP has grown from 46 in 2024 to 78 in 2025. Beneficiaries are spread out in the Districts of Wakiso, Kamuli and Madi Okollo. The number of Partner Schools has also grown this year from 4 to 6, signifying growth in GSF' impact countrywide.

DISTRICT	PARTNER SCHOOLS		BENEFICIARIES
Wakiso	1.	Nkumba Primary School	15
	2.	Kigo Prisons Primary School	16
	3.	Entebbe UMEA Primary School	16
Madi Okollo	4.	Anyiribu Primary School	8
	5.	Jojoyi Primary School	9
Kamuli	6.	Bwase Primary School	15

Chart showing number of beneficiaries by gender:



8.1 EAP success story!

MEET MATOVU ABDULFATAHA, THE FUTURE FLIGHT CAPTAIN!

The Management of Entebbe UMEA Primary School reached out to Good Shed Foundation (GSF) in 2023 about Matovu, by then a P.6 learner in their school. His father, Abdul Swamadu Sseguya (RIP), passed on in 2013, leaving behind 3 children. Their mother, Ms. Najjemba Jannat Swaburah, was undergoing extreme financial hardship, doing odd jobs like washing clothes in the neighborhood, to ensure the kids can have a meal. Even though Matovu was a promising student, she could not meet his school requirements because her income was too low to cater for all three children. Matovu, her eldest child, loved to study and often got depressed when he could not go to school. His attendance at school was irregular because the mother failed to provide the school requirements on time.

GSF assessed Matovu's case and enrolled him on the Education Aid Programme (EAP) in term two of his primary six in 2023. It was with utmost joy that we learnt about Matovu's excellent performance in the Primary Leaving Examinations (PLE) of 2024, with the results received in January 2025. Matovu scored the marks as displayed on side;

Matovu's PLE results:

Subject:	Aggregate points:
Mathematics	1
Social Studies	3
Science	2
English	2
AGG:	8
Division	1



In February 2025, Matovu was admitted at Abdul Rahman Awun Secondary School located in Kisembi-Nkumba Parish, Katabi Subcounty - Wakiso District and has embarked on his O'Level studies. We are so proud of Matovu and believe that he has a very bright future.

Many thanks to the GSF Partners who have made it possible for Matovu to make these academic strides in pursuit of his dream to be a pilot.

Congratulations Matovu!

9.0

VISIBILITY AND PARTNERSHIPS:

DHL Express: This year, DHL included GSF on their partner list. We believe this partnership will only grow stronger.

Rotary Club of Entebbe: The Rotary Club of Entebbe partnered with GSF in February to make a huge donation of scholastic materials to the learners at Nkumba Primary School on 12th February 2025.

H&G Advocates: one of the leading law firms in Uganda (established in 1903) took on GSF as their CSR Partner. The firm offered pro-bono legal services worth UGX 6,000,000 (Uganda Shillings Six Million only), which is Approx. USD 1,700 annually.



Above: The GSF team and the H&G Advocates partnered to make the Elderly Persons event a success. This partnership will go a long way in strengthening compliance with regulatory authorities, while also ensuring that GSF interests on the legal front, are protected.

The number of organizations that GSF partners with have increased this year, from 4 in 2023 to 16 in 2025 (including the schools). The GSF Social media handles have also been busy this year. These include LinkedIn, X, Instagram and Facebook. In addition to social media handles, the GSF website, www.goodshedfoundation.org continues to give our partners updates on what GSF is doing.

9.1 Corporate Partners:



Madi Okollo
District Local Government



Kamuli District
Local Government



Wakiso District
Local Government

CHALLENGES FACED IN THE REPORTING PERIOD

- **Dwindling support from men in households where VSLAs are introduced:** We have noted an increasing number of men taking a back seat when their partners join the Village Savings & Loans Associations. When this happens, the women spend their savings to cater for household needs, instead of accumulating enough money to invest and increase their savings. There is need to sensitize men on their role as leaders of the households, even when the women prove to be industrious.
- **Girls dropping out of school when pregnant:** Most of the girls who drop out of school when they get pregnant do not return to school. They tend to think that pregnancy marks the end of their education journey, a narrative GSF wishes to change. The community, especially their immediate families, need to be sensitized until they stop seeing pregnant teenagers as failures.
- **Reduction in grant financing for Non-profit organizations:** While the need for charity work is on the increase and Civil Society / Non-Governmental Organizations are willing to meet the needs of their communities, financing of these initiatives has dwindled immensely. NGOs like GSF must look at alternatives to financing, including social enterprises designed to address community issues while generating revenue to sustain our mission.
- **Tax exemption:** The process of applying for Tax exemption started in 2024, but is yet to be completed, as it is a very lengthy process.
- **The Boy child and quick earnings:** During our community assessments, we have come across numerous cases where boys have engaged in small business ventures during their holidays and after the high of earning from their labor, they do not see the need to continue with education. Their attitude is, “why study to get a job when I can earn now?” Caretakers in these cases also need to be sensitized that education is not just about getting a job in future, but is meant to produce an all-round individual.

Goals & Strategic Objectives		2026 Target	Activities
Goal 1: Enable an environment with holistic nurturing of vulnerable children and youth through targeted schools			
Strategic Objective 1.1: Establish and roll out the GSF holistic nurturing initiative			
1.1.1: Carry out a needs assessment for new districts of operation	No. of district assessments	N/A	
1.1.2: Design program for holistic nurturing of school children in target schools	No. of programs designed	N/A	
1.1.3: Raise funds to support the GSF holistic nurturing initiative	%age of required funds raised	50%	• Raise at least USD 28,000 • Deliver at least 10 funding proposals to local corporates. • GoFundMe • Organise a Partner's dinner
1.1.4: Recruit and maintain 5 volunteers per district to support the program	No. of volunteers recruited and maintained per district	5	• Secure approval of Volunteer Recruitment & Retention plan by the Board • Advertise volunteer positions
1.1.5: Roll out the pilot program in Wakiso District	%age completion of roll out	60%	• Monthly monitoring visits to homes • Economic empowerment through VSLAs • Referral of complicated cases to other partners for services that GSF does not offer
	No. of beneficiaries supported	55	• Assess the needs of vulnerable children in the partner schools •
1.1.6: Roll out the holistic nurturing program to Kamuli, Madi-Okollo and one (1) other district	%age completion of roll out	30%	• Assess and admit 50 more beneficiaries to the EAP programme
	No. of beneficiaries supported in Madi-Okolo	50	• Admit 50 of the 80 most vulnerable children assessed will be admitted.
	No. of beneficiaries supported in Kamuli	30	• Stakeholder meeting with School Management Committee, PTA, Local Council and District Education Officer

Goals & Strategic Objectives		2026 Target	Activities
1.1.7: Roll out Elderly Persons Support (EPS) Programme in each partnering District			• Sign an MoU with Bwase Primary School to setup the ECD • Assessment, enrolment and retention of beneficiaries for the ECD program.
	No. of beneficiaries supported in another refugee district	-	
	No. of beneficiaries in Wakiso	30	• Update the elderly persons database for Wakiso
	No. of beneficiaries in Kamuli	40	• Update the elderly persons database for Kamuli
	No. of beneficiaries in Madi-Okolo	30	• Launch the EPS in Madi Okollo
	No. of beneficiaries in 1 other district	-	N/A
Strategic Objective 1.2: Establish and roll out the GSF refugee support program			
1.2.1: Carry out a stakeholder mapping exercise to establish which implementing partners operating in the refugee settlements are aligned to the GSF strategic vision	No. of partnerships formed	3	• Concretise partnership with the stakeholders already identified through the mapping exercise concluded in 2025 i.e, meet those who are in the same line of work and forge a way forward with a view to mutually beneficial partnership.
1.2.2: Tailor and share GSF's value proposition with each identified partnership	No. of partnerships with whom the value proposition is shared	3	• Design the value proposition • Identify the partners • Share the value proposition
1.2.3: Sign partnerships and MOUs with selected local governments and Office of the Prime Minister (OPM), and schools	No. of MOUs signed	4	• Organise meetings with the LGs and OPM • Compile all required documentation • Draft the MoUs for signature
1.2.4: Implement phased refugee support program in selected districts	%age of budgeted funds raised to facilitate the refugee support program	30%	• Identify the specific refugee settlement and assess/document the need. • Solicit funds to meet the need.

Goals & Strategic Objectives			2026 Target	Activities
Strategic Objective 1.3: Establish and roll out initiatives for advocacy of vulnerable target populations				
1.3.1: Establish partnerships between GSF and other advocacy organizations	No. of partnerships formed		4	- Join the National NGO Forum - Maintain membership with Waksio and Kamuli District NGO Networks.
	%age of total budgeted funds mobilized through advocacy efforts		2%	Fundraise through consortiums with members of NGO networks.
1.3.2: Attend international and national events (e.g. World Aids Day, International Human Rights Day)	No. of international and national events attended		5	Participate in celebrations to mark; - Day of the African Child - World Aids Day 16 Days of Activism against Gender Based Violence - Mental Health Day - International Day of Elderly persons
Strategic Objective 1.4: Recruit and train volunteers ensuring retention through meaningful opportunities and support				
1.4.1: Define GSF's volunteer needs and document a recruitment and retention plan	Completion of volunteer recruitment and retention plan		VRR Plan	Implement the changes proposed by the legal team after review, seek Board approval of final draft and launch the VRR plan.
1.4.2: Roll out the recruitment, onboarding and retention plan on a needs basis	Volunteer recruitment rate		80%	Sensitise all volunteers on the VRR Plan.
1.4.3: Continuously train volunteers, recognize and appreciate performance	Volunteer retention rate		70%	Motivate volunteers by getting QuAM certification and accessing training through membership in the Uganda National NGO Forum
	Volunteer satisfaction		70%	Conduct a Volunteer satisfaction survey and document the findings.

11.1 GANTT Chart for 2026:

S/ N	WHAT	WHEN / MONTH											
		J	F	M	A	M	J	J	A	S	O	N	D
A	Raise USD 28,000 for operations												
B	Deliver at least 10 funding proposals to local Corporates												
C	Initiate the second GoFundMe campaign												
D	Organize a GSF Partners' dinner / fundraiser												
E	Complete & launch the Volunteer Recruitment & Retention Policy												
F	Complete & roll out the HR Strategy												
G	Complete & roll out the M&E Strategy												
H	Complete & roll out the Communications & Marketing strategy												
I	Complete & roll out the Fraud Prevention Policy												
J	Complete & roll out the Prevention of Sexual Exploitation Policy												
K	Officially join the National NGO Forum												
L	Carry out monthly monitoring of beneficiary families												
M	Register the two VSLA groups in Kamuli with the state												
N	Assess and admit 50 more beneficiaries onto the Education Aid Programme (EAP)												
O	Conclude negotiations with the Kamuli District Education Officer on Early Childhood Development and secure necessary paperwork to start.												
P	Hold quarterly Board meetings												
Q	Hold the Annual General Meeting (AGM)												
R	Renew the PDPO Certificate												
S	File returns with URA												
T	File Returns with URSB												
U	Sign MoU with H&G Advocates for pro-bono legal services												
V	Undertake external audit for the year ended 31 st Dec. 2025												
W	Participate in international celebrations of days related to our work												

GSF FOUNDER INTERVIEWED BY MONITOR PUBLICATIONS FOR WOMEN'S DAY 2025

Ruth Kato values open communication, encourages her team to share ideas and believes in continuous learning.

She believes that weekly team meetings provide a platform for brainstorming, feedback and shared learn

In the heart of Wakiso, Uganda, the Good Shed Foundation is striving to change lives, one child and family at a time. The foundation, officially registered as a non-governmental organisation (NGO) in 2023, operates under the leadership of the founder and executive director, Ruth Kato.

Driven by passion for social impact and a deep-rooted belief in uplifting the community, Kato's leadership journey is one of innovation and hope.

Her pivotal moment came in 2003, when she joined SOS Children's Village Entebbe as a fundraising and sponsorship manager. A year later, she was promoted to village director, a role historically dominated by men.

"The staff, mothers, and children did not know what to call me because past leaders were always male. Eventually, they settled on 'aunt director,' and I had to work hard to prove that a woman could lead the village just as well," she recalls.

This experience not only sharpened her leadership skills, but also strengthened her commitment to nurturing and guiding

others. She credits her values, particularly her belief in being a conduit of God's blessings, as the driving force behind her work.

"We are blessed to bless others. If you see yourself as the end user, your vision is limited. But when you see yourself as a supply channel, you never run out," she shares.

Kato attended Makerere College School for her secondary school, where she happened to be headgirl in A-Level. She then went to university, where she pursued a bachelor's degree in Business Administration.

Birth of Good Shed Foundation

In 2019, Kato and two friends started paying school fees for some underprivileged children. Initially, it was a small, informal effort to help children from struggling families, particularly those headed by grandparents. Over time, however, it became clear that the demand was immense and a structured approach was needed to scale their impact.

"We started the process of registering an NGO in 2020, but progress was slow due to Covid-19. By January 2023, we had finalised the registration and officially launched Good Shed Foundation," Kato explains. The Foundation's *mission is to improve the quality of life for vulnerable communities by accelerating access to basic social services.*

Their flagship initiative, the Education Aid Programme



(EAP), currently supports 86 children in school across Wakiso, Kamuli, and Madi Okollo districts. But Kato's vision does not stop there. The foundation aims to reach at least 600 children by 2034, as part of its 10-year strategic plan.

A holistic approach

One of the key aspects that set Good Shed Foundation apart is its holistic approach to community care.

Recognising that many of the children they help come from child or grandparent-headed households, the foundation also provides psycho-social support and essential supplies to elderly caregivers.

Through their annual Elderly Persons Social Event (EPSE), the foundation

offers medical camps and distributes food, clothing and other necessities to senior citizens. This integrated approach ensures that both children and their caregivers receive the support they need.

One powerful example of this approach is the story of a single mother of nine children, each from a different father. This woman's life has been characterised by struggles; from enduring broken relationships to fighting poverty.

These children were out of school and the family lived in a one room with barely enough to survive. The mother survived by roasting maize, which her children would help sell in the evening on the streets.

When Good Shed Foundation's team visited the family, instead of offering school fees, they decided to provide a more comprehensive solution. The foundation helped enrol the children in school and invested in a charcoal business for the mother. This support allowed her to earn a steady income, which helped her pay rent, care for her children and avoid pushing them into child labour. This mother's life is not completely free from hardship, but at least there is hope, and her children are now going to school and receiving medical care. Stories like this highlight the difference a holistic approach can make. By visiting homes, understanding the full situation, and providing not just school fees, but also other resources, Good Shed Foundation ensures that the children they help do not just go to school but are given the tools to break the cycle of poverty.

This approach

ensures sustainability empowerment, something that is often overlooked in traditional charitable efforts. Additionally, the foundation has taken a proactive role in addressing climate change by working with schools to raise awareness and plant trees in local communities. In an era where the misuse of aid funds is all too common, Kato is committed to ensuring that every shilling spent by the Good Shed Foundation reaches those who genuinely need it. The foundation conducts thorough home visits to verify the needs of each child they support.

"When we get a list of

children, we do not just pay the fees blindly. We visit their homes to assess their living conditions and determine who genuinely qualifies. This way, we avoid cases where scholarships end up benefiting the relatives of school administrators rather than the neediest children," Kato explains.

A democratic and coaching leader

As a leader, Kato describes her style as democratic and coaching. She values open communication, encourages her team to share ideas, and believes in continuous learning. Weekly team meetings provide a platform for brainstorming, feedback, and shared learning.

"I consult when necessary but trust my gut when making tough decisions," she says.

Her early career mentor, Sam Bitangaro, instilled in her the

importance of diligence, excellence, and hard work, values she continues to uphold.

Looking ahead

Despite the impressive progress made by the Good Shed Foundation in just a few short years, Kato remains focused on the long-term vision. With plans to expand their education aid programme, enhance their elderly support initiatives, and deepen their impact on climate awareness, Kato says the foundation is poised to transform even more lives in the years to come.

For Kato, the journey is as much about personal fulfilment as it is about community impact.

"When I discovered that I was created to support vulnerable people, particularly children, I knew this was my calling," she

reflects.

And with her commitment, strategic leadership, and compassionate heart, Kato believes she is paving the way for a brighter, more equitable future for Uganda's most vulnerable communities.

ON A LIGHTER NOTE...

QN: What is your favourite time of the day?

ANS: Night, because I finally get a chance to rest.

QN: What is one quick thing you do when feeling stressed, to get relief?

ANS: I walk, I enjoy walking

QN: What is your favourite app on your phone or computer/laptop?

ANS: The Phaneero app.

QN: Suitable gift for your birthday?

ANS: Perfume, specifically one called Gucci Bloom.



PICTORIALS



PICTORIALS



PICTORIALS



ABBREVIATIONS:

BS	Board Secretary
EAP	Education Aid Programme
EPS	Elderly Persons Social
CAO	Chief Administrative Officer
CDO	Community Development Officer
CEO	Chief Executive Officer
CSO	Civil Society Organization
CSR	Corporate Social Responsibility
DAC	Day of the African Child
DCDO	District Community Development Officer
ED	Executive Director
FIA	Financial Intelligence Authority
GSF	Good Shed Foundation International
H&G	Hunter & Greig
MOU	Memorandum of Understanding
MoMo	Mobile Money
NGO	Non-Government Organization
OPM	Office of the Prime Minister
PDPO	Personal Data Protection
PDM	Parish Development Model
PC	Programmes Coordinator
QuAM	Quality Assurance Certification Mechanism
RDC	Resident District Chairman
RTN	Rotarian
SDG	Sustainable Development Goals
UGX	Uganda Shillings
USD	United States Dollars
UN	United Nations
VCCC	Volunteer Child Care Coordinator
VA	Volunteer Accountant
VAA	Volunteer Administrative Assistant
VFM	Volunteer Fundraising Manager
VSLA	Village Savings & Loans Associations
WAD	World Aids Day
WADNGONET	Wakiso District NGO Network

Regulation 19(2)
FORM 4

 Personal
DATA
Protection
OFFICE



CERTIFICATE OF REGISTRATION

I CERTIFY THAT

GOOD SHED FOUNDATION INTERNATIONAL LTD

has this day been registered as
a data collector/data processor/data controller under
the Data Protection and Privacy Act, 2019 under the following

registration number **PDPO-202304-1975**

This certificate is valid for twelve months from the date of issue.

Dated this **19th** day of **June** the year **2025**



Ag. National Personal Data Protection Director

This certificate shall remain in force unless revoked by the Personal Data Protection Office

 **Certificate Of Membership**

Goodshed Foundation International (GSF)

is a member of
Wakiso District NGO Network

NGO Vision:
The vision of WADNGONET is to have a functional and strong NGO forum to stimulate sustainable development

NGO Mission Statement:
WADNGONET, works towards contributing to shoring, reflecting and capacity building of the Non-Government Organizations NGOs through lobbying and advocacy and networking, entrenched with transparency and accountability to, effectively and efficiently contributes to the development of Wakiso District"

For CHIEF ADMINISTRATIVE OFFICER
27 NOV 2025
WAKISO DISTRICT LOCAL GOVERNMENT

Chairperson District NGO Monitoring Committee

Date of issue
P.O. BOX 200174, LEAVES TOWER
TEL: 088166069
Email: Wadiso@yanaht.com

Chairperson WADNGONET

Annexe III

Letter of appreciation from Entebbe UMEA Primary School



ENTEBBE UMEA PRIMARY SCHOOL
 P.O.BOX 61, ENTEBBE.

مدرسة انتبي أو ميا الابتدائية
 ص. ب ٦١ انتبي

E.mail: entebbeumeaps@yahoo.com | Tel: +256(0)772 328 126 | +256(0)752 784 123.

Our Ref:.....
 Your Ref:.....

Date: 30/01/2025

THE EXECUTIVE DIRECTOR
GOOD SHED FOUNDATION INTERNATIONAL
 P. O. BOX 700465
 ENTEBBE UGANDA

Madame,

Re: LETTER OF APPRECIATION

On behalf of the school's management and administration, I take this opportunity to extend our sincere thanks and appreciation for the support rendered to our school and the community at large.

I do acknowledge the receipt of payment for development fees for the selected sixteen (16) pupils. I am glad to report to your office that the beneficiary by the name of **MATOVU ABDULFATAH** wrote **PLE 2024** and obtained the results as follows.

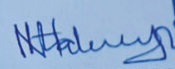
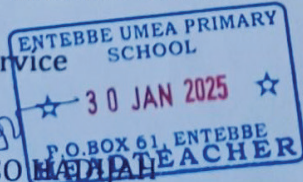
ENGLISH	SCIENCE	SST	MATH	AGG	DIV
2	2	3	1	8	1

This letter therefore serves to appreciate your organization for the continued as payment of school fees is concerned.

May the Almighty Allah reward you abundantly.

We look forward for continued cooperation and support.

Yours in service

NALWEYISO MATOVU
P.O. BOX 61, ENTEBBE
HEADTEACHER

"Knowledge is Power"

*KSK Associates**KΣK***Independent Auditors' Report on Internal Controls**

We have audited the Financial Statements of Good Shed Foundation International Limited for the year ended 31st December 2024 and have issued our report thereon.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance that the Financial Statements are free from material misstatements.

The management of the Organization is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure, policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss from unauthorized use or disposition; transactions are executed in accordance with management's authorization and in accordance with the terms of the project agreement; and transactions are recorded properly to permit the preparation of the Financial Statements in conformity with the basis of accounting policy described in the Financial Statements. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of our audit, we have classified the significant internal control structure, policies and procedures in the following categories:

Control environment

- Written procedures
- Financial management capabilities

Accounting system

- Funds management
- General record keeping

Control procedures

- Authorization of transactions and activities
- Control over non-expendable equipment

In planning and performing our audit of the Financial Statements of Good Shed Foundation International Limited for the period ended 31st December 2024, we obtained an understanding of the internal control structure. With respect to the internal control structure listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, as we assessed control risk in order to determine our auditing procedures for the purpose of expressing an independent opinion on the Financial Statements and the internal control structure.

Practitioners: Stephen Kasenge CPA, FCCA, B. STAT, MBA (HWU)-Farouk Kitumba CPA, FCCA, B.COM, MBA (HWU)
Registration No. AF0073. The firm is licensed and regulated by the Institute of Certified Public Accountants of Uganda

Basis of opinion

We noted certain matters involving the internal control structure and its operation that we consider as reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize and report financial data consistent with assertions of management in the Financial Statements.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses. A material weakness is a reportable condition in which the design, or operation, of one or more of the specific internal control structure elements, does not reduce to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the Financial Statements being audited may occur, and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Opinion

In our opinion,

Control environment

The internal controls and control structures were adequate.

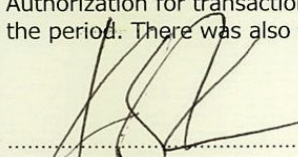
Accounting system

For the expenditure statements of Good Shed Foundation International Limited:

- a) Adequate supporting documentation has been maintained to support the expenditures;
and
- b) The expenditures were eligible for financing under the organization's activities.

Control procedures

Authorization for transactions was streamlined and adequate for the transactions and activities during the period. There was also sufficient control over financial transactions.


.....
Kasenge Stephen**Engagement partner**

19th / May / 2025



GOOD SHED FOUNDATION INTERNATIONAL

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Phone: +256 755 184773 / 184777

Email: info@goodshedfoundation.org

Web: www.goodshedfoundation.org