



REAL PARTNERS UGANDA INC

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EIN: 20-5236756
Report Generated on: 03/28/2024


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REAL PARTNERS UGANDA INC

 Hawthorne, NJ

 www.realpartnersuganda.org

 (973)238-0553



 [View GuideStar Profile](#)



MISSION

To reflect God's love in the world, we work in partnership with Ugandans to develop sustainable learning communities that model effective education, conservation, health care, and economic development. We serve orphans, homeless, and other vulnerable children (OVCs) in Uganda, especially in the truck stop town of Lukaya, along the "AIDS Highway."

EIN

20-5236756

RULING YEAR

2006

IRS SUBSECTION

501(c)(3) Public Charity

FOUNDING YEAR

2006

MAIN ADDRESS

5 Sicomac Rd #203
North Haledon, NJ
07508

AFFILIATION TYPE

Independent Organization

CONTACT

Mrs. Elaine E Griswold,
Executive Director
(609) 384-5747
eegriswold@gmail.com

PRESIDENT

Kathryn Hiscock

EXECUTIVE DIRECTOR

Elaine Griswold

BOARD CHAIR

Kathryn Hiscock

SUBJECT AREA

Education

Disaster relief

Agriculture, fishing and forestry

Child development

NTEE Code

International Relief (Q33)

Fund Raising and/or Fund Distribution (B12)

Other Food, Agriculture, and Nutrition N.E.C. (K99)

PROGRAMS

1. Tree of Life Ministries

Population(s) served:Infants and toddlers, Children and youth,
Economically disadvantaged people

POPULATIONS SERVED

1. Children and youth

2. Infants and toddlers

3. Orphans

4. Low-income people

5. People with HIV/AIDS

COMPLIANCE

- ✓ IRS Pub 78 Verified as of March 2024
- ✓ IRS BMF 509(a) (1) as of March 12, 2024
- ✗ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✗ Written whistleblower policy

Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)

TRANSPARENCY MEASURES

- ✗ Board Practices Reported?
- ✓ Diversity Data Reported?
- 7 Number of Independent Board Members

Programs & Results

PROGRAMS

Source: Self-Reported by Organization, April 2023

Tree of Life Ministries

Population(s) Served:

Infants to preschool (under age 5)
K-12 (5-19 years)

Tree of Life Ministries is the not-for-profit organization in Lukaya, Uganda that runs Mustard Seed Academy, which is made up of four schools: one for pre-schoolers, one for primary school, one for O-levels ('ordinary' secondary school), and most recently, the final two years of secondary (A-levels). The vast majority of students are orphaned/vulnerable and affected by HIV/AIDS

CHARTING IMPACT

What is the organization aiming to accomplish?

Provide high quality education and care for very needy children ages 3 to 20 through our sister organization, Tree of Life Ministries and their schools: Mustard Seed Nursery, Primary and Secondary Schools, plus a post Mustard Seed program, 'Career Opportunity Pathways,' which supports two additional years of further practical education and training with the goal of helping students become self-sufficient and thus breaking the cycle of poverty.

What are the organization's key strategies for making this happen?

Providing sponsorships for Mustard Seed students, teachers, and other staff, as well as funding programs that provide holistic care for the school community: health care, good nutrition, social welfare, economic sustainability. Networking with other organizations both in Africa and the U.S. to increase the impact of Tree of Life Ministries.

What are the organization's capabilities for doing this?

We have a network of over 300 sponsors of children and staff who give on a yearly or monthly basis with a retention rate of 83%. We have board members with backgrounds in education, business, law, and social work who serve as volunteers both here in the U.S. and during frequent trips to Uganda. We consistently raise enough money through grants from foundations to give a base of support for operations as well as capital funds for school buildings and other assets in Lukaya, Uganda.

What have and haven't they accomplished so far?

*Each of the last 3 years, since Mustard Seed Secondary School has had an S-4 class to take the UCE, the school's results have been amount the very best in the Kalungu District.

*Each of the last 7 years, the results of the PLE (Primary 7 Leavers Exam) have also been outstanding.

*Students are weighed and measured by the school nurses at least once a year. It has been rare to find a Mustard Seed student not growing at a normal rate. Those who were identified were given extra attention and care, including extra food to take home, supplements, etc.

*Mustard Seed students have won competitions in Music, Dance and Drama, Sports, Chess, Education week, which includes debate, literature and poetry,

*Mustard Seed campuses are admired by all in the area and all who come to visit from the U.S. More than one visitor has called it 'and oasis.'

*Visitors always comment on the happy, active, engaging, and polite students they meet on the Mustard Seed campuses. Ugandan Educational Ministries

Financials

FISCAL YEAR START: 01/01
FISCAL YEAR END: 12/31

FINANCIALS QUICK VIEW

Surpluses in last 5 years	2
Negative Net Assets in past 5 years	0

Financial Trends Analysis

Business Model Indicators

Created in Partnership with

 Nonprofit Finance Fund®

Profitability	2018	2019	2020	2021	2022
Unrestricted surplus (deficit) before depreciation	-\$40,540	-\$7,837	\$18,179	\$62,711	-\$12,185
As a % of expenses	-10.0%	-1.9%	4.4%	12.9%	-2.4%
Unrestricted surplus (deficit) after depreciation	-\$40,540	-\$7,837	\$18,179	\$62,711	-\$12,185
As a % of expenses	-10.0%	-1.9%	4.4%	12.9%	-2.4%

Revenue Composition					
Total revenue (unrestricted & restricted)	\$365,762	\$413,230	\$431,845	\$549,545	\$492,934
Total revenue, % change over prior year	-10.1%	13.0%	4.5%	27.3%	-10.3%
Program services revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
Investment income	0.0%	0.0%	0.0%	0.0%	0.0%
Government grants	0.0%	0.0%	0.0%	0.0%	0.0%
All other grants and contributions	100.0%	100.0%	100.0%	100.0%	100.0%
Other revenue	0.0%	0.0%	0.0%	0.0%	0.0%

Expense Composition					
Total expenses before depreciation	\$406,302	\$421,063	\$413,666	\$486,834	\$505,119
Total expenses, % change over prior year	1.0%	3.6%	-1.8%	17.7%	3.8%
Personnel	0.0%	0.0%	0.0%	0.0%	2.0%
Professional Fees	0.0%	0.0%	0.0%	0.3%	2.0%
Occupancy	0.0%	0.0%	0.0%	0.0%	0.0%
Interest	0.0%	0.0%	0.0%	0.0%	0.0%
Pass-Through	97.1%	95.6%	93.1%	96.0%	92.5%
All other expenses	2.9%	4.4%	6.9%	3.7%	3.5%

Financial Trends Analysis, continued

Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2018	2019	2020	2021	2022
Total Expenses (after depreciation)	\$406,302	\$421,063	\$413,666	\$486,834	\$505,119
One Month of Savings	\$33,859	\$35,089	\$34,472	\$40,570	\$42,093
Debt Principal Repayment	\$0	\$0	\$0	\$0	\$0
Fixed Asset Additions	\$0	\$0	\$0	\$0	\$0
Total Full Costs (estimated)	\$440,161	\$456,152	\$448,138	\$527,404	\$547,212

Capital Structure Indicators

Liquidity					
Months of cash	1.8	1.3	1.7	3.1	2.7
Months of cash and investments	1.8	1.3	1.7	3.1	2.7
Months of estimated liquid unrestricted net assets	1.8	1.5	1.8	3.1	2.7
Balance Sheet Composition					
Cash	\$59,627	\$43,883	\$57,932	\$124,773	\$112,588
Investments	\$0	\$0	\$0	\$0	\$0
Receivables	\$583	\$8,037	\$4,130	\$0	\$0
Gross land, buildings, and equipment (LBE)	\$0	\$0	\$0	\$0	\$0
Accumulated depreciation (% of LBE)	0.0%	0.0%	0.0%	0.0%	0.0%
Liabilities (as % of assets)	0.0%	0.0%	0.0%	0.0%	0.0%
Unrestricted net assets	\$0	\$0	\$0	\$124,773	\$112,588
Temporarily restricted net assets	\$0	N/A	N/A	N/A	N/A
Permanently restricted net assets	\$0	N/A	N/A	N/A	N/A
Total restricted net assets	\$0	\$0	\$0	\$0	\$0
Total net assets	\$60,210	\$51,920	\$62,062	\$124,773	\$112,588

Key Data Checks

Material Data Errors	2018	2019	2020	2021	2022
	No	No	No	No	No

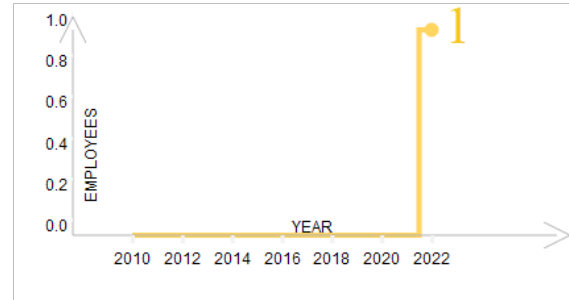
Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- ☒ [Formulas for key metrics](#)
- ☒ ['Key Revenue & Expense Data from Form 990'](#)
- ☒ ['Key Balance Sheet Data from Form 990'](#)

Operations

NUMBER OF EMPLOYEES

Source: IRS Form 990



Source: Self-Reported by Organization, April 2023

PRESIDENT

Ms. Kathryn Hiscock

BOARD CHAIR

Kathryn Hiscock

Real Partners Uganda, Inc.

Term: 2023 - 2025

EXECUTIVE DIRECTOR

Elaine Griswold

BOARD MEMBERS

Kathryn Hiscock

Diane Falk

Dana Hiscock

Elaine Griswold

Judith Sconyers

Robert Barney

After years of teaching Biology, raising two children, enjoying 3 lovely granddaughters, and traveling frequently to Central America, a long dreamed-of trip to East Africa in 2003 changed my life forever. The thrill of observing African wildlife in their natural habitats, the beauty of those habitats, and the resiliency, hospitality and joy of the African people contrasted dramatically with the burgeoning populations encroaching on the wild areas, and the over-whelming poverty. A visit to the village of Kalungi made a lasting and haunting impression. "We must do something!" Over time that "something" began to take shape: first as a pen pal project, then, championing the opening of a nursery school/child care center in the town of Lukaya. Today, my time is spent traveling to Uganda, networking here in the USA, promoting Real Partners and communicating with Ugandan partners at Tree of Life Ministries.

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Elaine Griswold	EXECUTIVE DIRECTOR	\$9,600	\$0	\$0
Kathryn Hiscock	PRESIDENT	\$0	\$0	\$0
Diane Falk	SECRETARY/VICE PRESIDENT	\$0	\$0	\$0
Dana Hiscock	TREASURER	\$0	\$0	\$0
Robert Barney	DIRECTOR	\$0	\$0	\$0
Judith Sconyers	DIRECTOR	\$0	\$0	\$0
Elsie Lee Whitton	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2021

Name	Title	Compensation	Other	Related
Kathryn Hiscock	PRESIDENT	\$0	\$0	\$0
Diane Falk	SECRETARY/VICE PRESIDENT	\$0	\$0	\$0
Dana Hiscock	TREASURER	\$0	\$0	\$0
Elaine Griswold	EXECUTIVE DIRECTOR	\$0	\$0	\$0
Robert Barney	DIRECTOR	\$0	\$0	\$0
Judith Sconyers	DIRECTOR	\$0	\$0	\$0
Elsie Lee Whitton	DIRECTOR	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2020

Name	Title	Compensation	Other	Related
Kathryn Hiscock	President	\$0	\$0	\$0
Elaine Griswold	Executive Director	\$0	\$0	\$0
Diane Falk	Secretary/Vice President	\$0	\$0	\$0
Dana Hiscock	Treasurer	\$0	\$0	\$0
Elsie Lee Whitton	Director	\$0	\$0	\$0
Judith Sconyers	Director	\$0	\$0	\$0
Robert Barney	Director	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2019

Name	Title	Compensation	Other	Related
Kathryn Hiscock	PRESIDENT	\$0	\$0	\$0
Elaine Griswold	EXECUTIVE DIRECTOR	\$0	\$0	\$0
Diane Falk	SECRETARY/VICE PRESIDENT	\$0	\$0	\$0
Dana Hiscbek	TREASURER	\$0	\$0	\$0
Elsie Lee Whition	N/A	\$0	\$0	\$0
Judith Schnyers	N/A	\$0	\$0	\$0

OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2018

Name	Title	Compensation	Other	Related
Kathryn Hecock	President	\$0	\$0	\$0
Elaine Griswold	EXECUTIVE DIRECTOR	\$0	\$0	\$0
Diane Falk	SECRETARY/VICE PRESIDENT	\$0	\$0	\$0
Dana Hiscock	TREASURER	\$0	\$0	\$0
Elsie Lee Whitton	N/A	\$0	\$0	\$0
Judith Scanters	N/A	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
LUTZ AND CARR CPAS LLP	13-1655065	551 FIFTH AVENUE SUITE 400, NEW YORK NY 10176 USA	212-697-2299

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
LUTZ AND CARR CPAS LLP	13-1655065	551 FIFTH AVENUE SUITE 400, NEW YORK NY 10176 USA	212-697-2299

Paid Preparers

FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
BBR CPA PLLC	83-4567775	222 West 83rd Street, New York NY 10024 USA	646-308-1425

Organizational Demographics

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

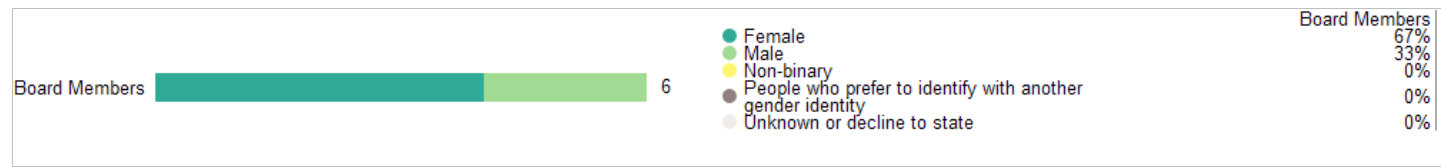
Leadership

The organization's co-leader identifies as:		The organization's other co-leader identifies as:	
No data		Race & Ethnicity	White/Caucasian/European
		Gender Identity	Female, Not transgender
		Sexual Orientation	Heterosexual or Straight
		Disability Status	Person without a disability

Race & Ethnicity

No data

Gender Identity



Transgender Identity

Sexual Orientation

No data

Disability

No data.

Appendix

Key Documents

IRS Forms 990	2022 990
	2021 990
	2020 990
	2019 990
	2018 990
IRS Forms 990T	Not Available
Audited Financial Statements	2021 Audited Financial Statement
Key Organization Documents	Letter of Determination
	'Key Revenue & Expense Data from Form 990'
	'Key Balance Sheet Data from Form 990'

REAL PARTNERS UGANDA INC

- 5 Sicomac Rd #203
North Haledon, NJ 07508
- ✓ Foundation Status Code: PC*
✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details



Organization name	Location	Most recent IRS Publication 78
Real Partners Uganda Inc.	North Haledon, NJ	March 2024
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin
20-5236756	A public charity (50% deductibility limitation).	March 25, 2024

IRS Business Master File Details



Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
REAL PARTNERS UGANDA INC	March 12 2024	Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi)
EIN	IRS subsection	Ruling date
20-5236756	This organization is a <u>501(c)(3) Public Charity</u>	11/2006
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.
- The [IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.
- The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.
- The [IRS Internal Revenue Bulletin](#) (IRB) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.
- The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.
- The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.