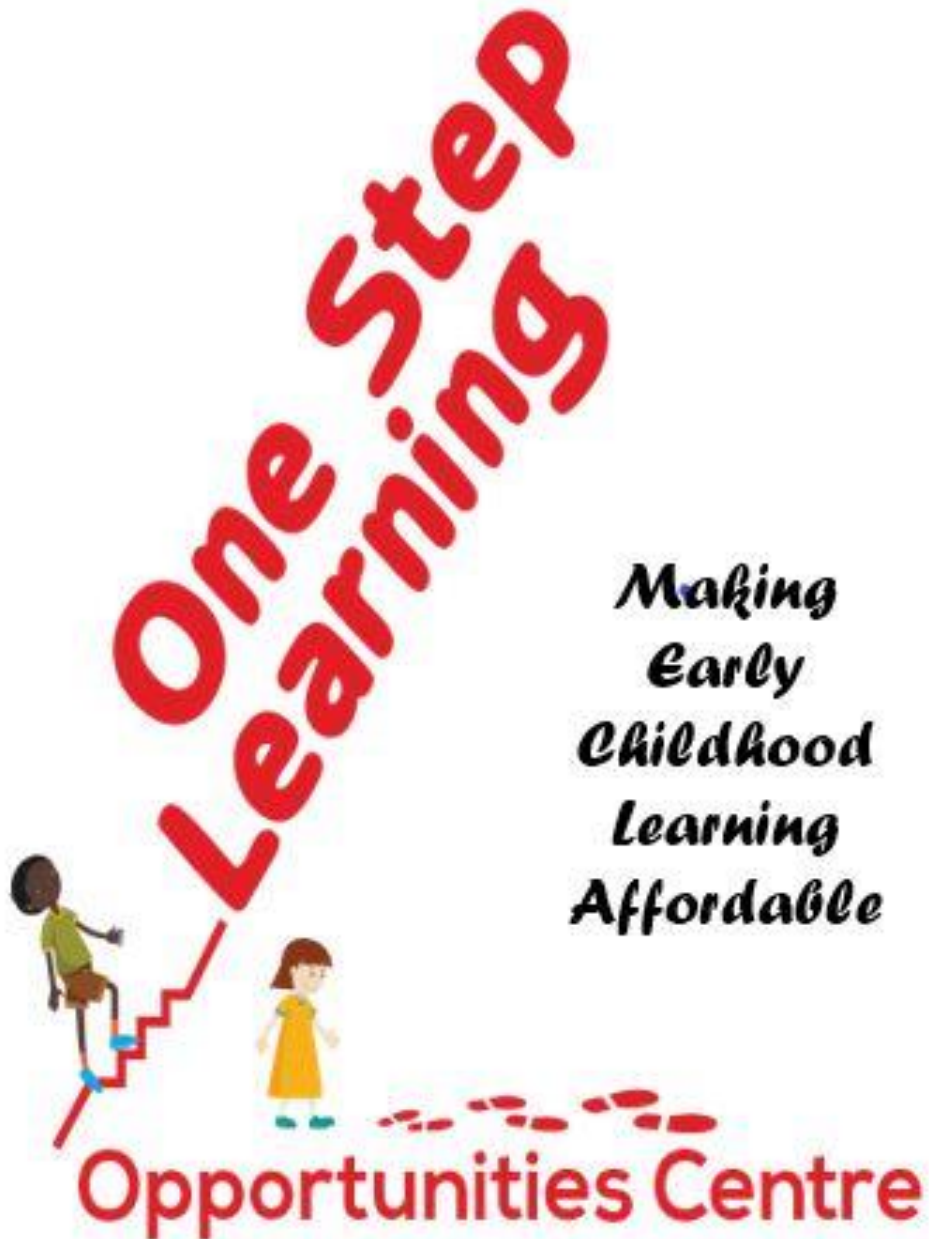


## UPDATED 2020 – 2024 STRATEGIC PLAN



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## Foreword

The original 2020 – 2024 Strategic Plan was prepared in 2019 prior to the opening of the daycare program in October 2021. The founders and volunteers took two years to ready the facilities for opening. Now that the daycare program has started, it is necessary to update the Strategic Plan to reflect reality and actions on the ground. This updated Strategic Plan is intended to chart measurable paths for OSL's noble charitable cause and aim of Making Early Childhood Learning Affordable. OSL established a Learning-through-Play daycare in rural town Entumbil Ghana.

*One Step Learning Opportunities Centre* (OSL) is a non-profit Canada Revenue Agency (CRA) registered charity in Edmonton, Alberta Canada that provides tax receipts for donations. OSL is a grassroots community-based organization that knows the early childhood learning terrain in Canada and Ghana. The leaders and qualified local staff have the ability and can deliver the organization's cause. The life changing positive impacts and outcomes are already evident.

Inspired by the United Nations Malawi Desk project that with action impoverished children can beat illiteracy, the founders of OSL were equally touched when they visited Ghana in 2018. Mothers carried preschool children at their backs wherever they went without any chance to empower the children to become learners. It is commendable that various studies have confirmed that Learning through Play, daycares, and other preschool models have all played important roles in shaping a child's future.

The philanthropic OSL founders decided to do something despite their limited cash flow resources. They decided to incorporate and register a Canadian charity and donate their large house property to OSL as seed funding for early childhood learning in rural Entumbil, Ghana; and find supporters who want to shine their generosity and social values globally.

***Together we make the difference We need you***



**One Step Learning**  
Making Early Childhood Learning Affordable  
Opportunities Centre



**Learn more [www.onesteplearning.org](http://www.onesteplearning.org)**

*Your generosity is life changing for 1-4 year-olds in Entumbil Ghana. 11 kids started we're 80 now*

Opportunities exist for various stakeholders to achieve their social goals and recognition for contributing to rural children's early learning through various generosity avenues, tax saving options, and priorities outlined in this Strategic Plan.

## Basic Information

Title	Making Early Childhood Learning Affordable - Preschool Education
Organization	<i>One Step Learning Opportunities Centre (OSL)</i> – a Canadian Charity
Organization Type	Charitable, non-profit organization based in Edmonton Alberta Canada
Plan Duration	3 years ahead, 2022 - 2024 (based on 2020 – 2024 Strategic Plan)
Country and Sector	Canada and Ghana Education – Early Childhood Learning, Preschool, Play-based daycare
PARTNER/DONOR Funding needed	Operational needs as our Fundraising per campaign \$150,000 for three years (2022 – 2024)
Contact	John Hagan, President, 780-717-4055, Email: <a href="mailto:john@onesteplearning.org">john@onesteplearning.org</a>
Revenue	Yes (parents pay affordable fees – being 25% of operational costs)
Signatories	John Hagan and Celestina Hagan, Co-founders of (OSL)
Partners	Not Yet but looking

### Our Mission

Provide elements of  
nurturing care for  
children using  
Learning-Through-Play

### Our Vision

Create opportunities that  
elevate rural children's  
talents and abilities one  
town at a time

## Dependent 3-year Cash Contributions Goal sought from all sources

50% of Payroll, 2022-2024	\$30,000
50% of Payroll Benefit expenses, 2022-2024	\$6,000
Operate and maintain Children's Learning Garden, 2022-2024	\$6,000
Computer education equipment and supplies	\$5,000
Education Supplies and Materials	\$5,000
Staff Training and Development, 2022-2024	\$4,000
Playground Structures (e.g., Bouncy Castle with Slide, Swings)	\$42,000
<b>TOTAL PARTNER/DONOR Funds</b>	<b>\$98,000</b>
<b>Potential Grants for 50% Payroll costs after 2 years</b>	<b>\$36,000</b>
<b>Other Contributions</b>	
Volunteer services valued at \$20,000	---
Shipping, Freight and duties	\$15,000
Founders' donation of land space for Learning Garden and Minipark	\$30,000
Transportation – Used School Bus /Van	\$25,000
Other donors/partners for remaining operational costs, security, sanitation...	\$25,000
<b>TOTAL Other contributors</b>	<b>\$95,000</b>
<b>GRAND TOTAL FUNDS needed 2022 - 2024</b>	<b>\$229,000</b>

## Executive Summary

*One Step Learning Opportunities Centre* (OSL) is a community based non-profit organization that was incorporated in September 2019 in Edmonton, Alberta Canada. It gained Canada Revenue Agency registered Charity status in August 2020. After two years of volunteers and stakeholders hard work in converting the donated building and space, the Centre (aka Daycare) opened in October 2021. The founders aim is Making Early Childhood Learning Affordable for 32 impoverished 1 – 4-year-olds in Entumbil Ghana where the donated building is. The Centre started with 11 children in October 2021 and now OSL serves 80 children, above expectation.

Entumbil is an impoverished farming community in Ghana. Majority of the population are girls and women who are mostly illiterate and unemployed. The literacy rates of men and boys are not much far ahead of the females either. The challenge is rural children have potential, but rural towns like Entumbil lack the means to elevate children's talents and abilities so that the children can acquire lifelong learning skills. UNICEF Ghana states the Challenge is "Many girls do not have the chance to get an education mainly because of poverty, gender and long distances to school." Entumbil environment offers natural resources for learning if an opportunity is created. There was no preschool facility until October 2021, when One Step Learning started a daycare.

OSL as a grassroots charitable non-profit organization is addressing the need for local early childhood learning facilities by establishing a Learning-Through-Play daycare. The successful initiation of OSL in Entumbil is a direct result of the founders' charitable donation of a large, fenced compound building for the daycare. The registration of a charitable organization in Canada is to tap into the generosity and social values of donors, partners and corporations strategic gift giving and legacy. Donor stewardship is paramount to our operations.

To accommodate affordability for the predominantly lower income families, OSL charges a one-time registration fee of GHC20 (twenty Ghana cedis, i.e., \$5 CAD or \$4 USD); and daily attendance fee of GHC3 (three Ghana cedis, i.e., \$0.75 CAD or \$0.60 cents USD). It covers only 25% of costs. The projected monthly staff salaries and operating expenses of \$3,500 can only be provided through voluntary donations and contributions by willing sponsors and partners.

OSL's model supports Canada's international assistance priority objective of innovation in international assistance by enabling a locally driven solution to address the development challenge of literacy and education rates. Receipt of PARTNER/DONOR funding for OSL would be your demonstration of Canada's Policy's aim to support "scaling up of new solutions to development challenges". UNICEF Early childhood education states "By providing all young children between 0 to 8 years, equal access to quality health, nutrition, protection, early learning services, support to parents and caregivers ..., we build a strong foundation for a child's life."

The strategic priorities for the remaining three years (2022 -2024) are to seek funding for the Centre's wages and operational needs that include: staff professional development, emphasize learning through play model, fundraising for educational materials, electronics, playground structures, Wi-Fi/Internet enhancements, TV monitors for English, and school van/bus. The result is we can make life changing experiences for 1 – 4-year-olds for generations to come.



**Governance elements we embrace** to achieve the Cause



Children learn using the world around them



Together with your vision and relationships we can make life changing experiences for 1 – 4-year-olds for generations to come through your strategic gift giving and social values legacy.

**Table 1: The Big Picture of the Noble Cause** and Strategic Activities for Founders and Non-Profit OSL Charity to accomplish:

<b>Purpose</b>	<b>Means &amp; Needs to the purpose</b>	<b>Proposed Charitable Activities and Resources for OSL purpose include:</b>	<b>Learning Through Play Daycare Program &amp; Activities for the purpose</b>
<p><b>The purpose of One Step Learning Opportunities Centre (OSL) is:</b></p> <p><b>To advance education by establishing, maintaining, and operating Learning through Play Daycare Centre in Entumbil Ghana</b></p> <p><b>To undertake activities ancillary and incidental to the attainment of the above-mentioned charitable purpose</b></p>	<p>Founders donate large house and space suitable for the purpose [DONE]</p> <p>Set up a CRA registered charity Play Daycare as rural parents and kids cannot afford [DONE]</p> <p>Convert facilities to a suitable, healthy, and safe for learning environment [DONE]</p> <p>Prepare a Strategic Plan [DONE]</p> <p>Seek funding from generous sources [On-going]</p> <p>Program needs teachers, volunteers, support staff, and logistics supplies like toys, books, tablets, electronics, lunch plates, food, sanitation, for day-to-day learning. [On-going]</p> <p>Open OSL Daycare. [DONE]</p>	<p>Seek qualified, aligned donors, early childhood learning sponsors and researchers worldwide who believe in the Learning through Play Daycare models and are willing to support talented poor rural children. [On-going]</p> <p>Create website and social media. Marketing &amp; Communications Apply for funding strategically [On-going]</p> <p>Attend Fundraising events and think about doing one. [On-going]</p> <p>Ship donated items received to Ghana for use by Daycare. [DONE]</p> <p>Open the OSL Daycare, [DONE]</p> <p>Playground structures needed TV/Monitors to tap into You Tube etc., for literacy and English language activities [On-going]</p>	<p><b>GOAL:</b> Empower rural children through playful experiences that help them to be happy and healthy in their lives; and develop their skills to be creative, engaged, and lifelong learners of tomorrow. [On-going]</p> <p>Stimulating activities in the Curriculum include puzzles, building blocks, board games, geometric blocks, drawing, paint, and community engagement. [On-going]</p> <p>Toys as tools, music, movement, physical exercises, numbers, nature, health, literacy, and corner activities [On-going]</p> <p>Others include organized games, dancing patterns, stories, hide and seek, alphabet, numbers, drama activities. [On-going]</p> <p>Digital &amp; Technology games. [to follow]</p> <p>Environment studies/Garden [Ongoing]</p> <p>Playground structures [To Follow]</p> <p><b>“Play elevates talent and abilities” – JH</b></p>
<b>Outcomes:</b> 1–4-year-olds become lifelong learners of tomorrow. Parents relieved. Jobs created. Donors’ generosity impact shined.			

## Analysis of Learning and Operational Activities

### Concept

The cornerstone of the preschool is to provide appropriate play, nutrition, health, sanitation, safety, qualified staff, and parental engagement that motivate preschool children to develop their intellectual, social, emotional and physical skills. The focus strategy of *One Step Learning* Preschool is to admit 1 – 4-year-olds and nurture them using learning through play at the Centre through engagement with peers and the community. A structured curriculum using playful tools, books, technology, and teamwork is paramount in our Learning through Play model.

The critical role of play and activities in daily living concepts that expose mathematics, science, literacy and community is emphasized in building children's developmental skills. OSL features lots of space and nature for children to engage in environmental and technology activities.

### Benefits for Canadian Donors

Your volunteerism and strategic gift giving will provide a direct impact and life changing experience in early childhood learning causes globally. Your involvement action initiates new domestic & global relationships. Founders' action of donating building and space has created opportunity for innovations for new stakeholders -- a garden, trails (environmental initiatives), playground structures, nature, and choices for donors listed further below. Tax savings options for donors. Practicum/Practical site created for Canadian post-secondary institutions with early childhood learning programs, and volunteers to impact their skills virtually or in-person.

Passioned and committed leadership and stewardship to donors for this sustainable cause provides donors peace of mind and lasting relationships. The leadership, governance, stewardship, and accountability are all in Canada within your reach. Please think about it.



This is where we go everyday. These are our mentors, plus a support staff team





## Key Risks and Mitigation strategies

Key Risks to Manage	Mitigation Strategies and Risk Management
<ul style="list-style-type: none"> <li>Community and elders buy-in</li> <li>How do you convince Canadians and foreigners that they have a stake in this cause</li> </ul>	<ul style="list-style-type: none"> <li>No daycare facility in the town or community. The elders and Assembly men quickly embraced the idea. Volunteer services obtained the last three years.</li> <li>Massive marketing, communications and Fundraising activities through different avenues and people</li> <li>Founders are grassroots people well known in the community for bringing success most of the time</li> <li>Parent, Staff and Volunteer Policies/Handbooks exist. There are accountability documents for guidance</li> <li>Innovative Stakeholder opportunities abound, read on</li> </ul>
<ul style="list-style-type: none"> <li>Competent and Qualified staff are limited in the community.</li> <li>Technology and networks in area are limited and so are Electronic gadgets and modern educational materials</li> </ul>	<ul style="list-style-type: none"> <li>Unemployed graduates and diplomas exist in the community. Continuous Staff and volunteers' development will improve competencies over time</li> <li>Offer and seek virtual training opportunities for Canadian or overseas post-secondary students interested to use the Centre for their practical's</li> </ul>
<ul style="list-style-type: none"> <li>Not enough money for operations and capital items. Money is a big issue depending on timing and amount received.</li> <li>Why will Canadians, expatriates and corporations donate for a cause not in their local community</li> <li>As a starter charity non-profit government grant may not be available for two years after program start Oct 2021 (but OSL conversion activities started in 2019) so apply</li> </ul>	<ul style="list-style-type: none"> <li>Founders as philanthropists themselves have donated the building and space as seed funding, estimated at \$241,000. Demonstrates passion and commitment</li> <li>The cause is life changing and well known, so tailor message, market the cause, and Canada donor benefits</li> <li>Seek local and overseas governments and agency grants after two years of daycare operation or sooner</li> <li>Reach out for PARTNER/DONOR funding and others. There is always some 10% of people who see and do things globally for humanity and social values</li> <li>Volunteers are readily available to help</li> <li>Transparency exist as payments and purchases are visible for inspection in Canada and Entumbil</li> </ul>
<ul style="list-style-type: none"> <li>Roll the dice and take action</li> </ul>	<ul style="list-style-type: none"> <li>Founders action and generosity demonstrated. There are good people and corporations alike out there.</li> </ul>

### Organization Capacity

OSL has hired competent local employees including graduates, predominantly female, to run the daycare's daily operations, using no intermediaries. The principal is a Bachelor of Education graduate with specialization in social work and disabilities enhancement. To date, 14 people have been hired including eight teaching staff and six support staff. As additional resources become available and the planned 2024 capacity of 100 children is reached, there will be 24 positions available, 70% of which will be reserved for women.

OSL is a Canadian charity, incorporated in Edmonton Alberta in 2019. OSL is accountable to Canada Revenue Agency, Alberta Provincial Government, and similar Ghana authorities. OSL is certified by Ghana Department of Social Welfare as a Category "A" Daycare, the highest grading available. OSL is also registered as a Community Based Organization (CBO) operating in Entumbil, Central Region, Ajumako+Enyan+Essiam District, Ghana.

The seven-member Board is headed by John Hagan, President, who is a chartered professional accountant and a professional certified internal auditor with lots of non-profit business acumen. The remaining board members have diversified professional skills and are avid volunteers that complement successful oversight of affairs. They have supervised the establishment, maintenance, and operation of the converted building for early childhood learning and more.



### Leadership, Governance and Stewardship

- Leaders have demonstrated commitment and passion donating building & space
- Resilient leaders are experienced in governance and community engagement
- President is a retired CPA, CIA, CRMA & other Directors have variety of skills
- Leaders aim to build donors trust and confidence, transparency, and accountability
- Leaders are compliance oriented and want donors to feel happy and peace of mind

- Negotiations for collaboration with Canadian post-secondary institutions and the public as an avenue for international practical site for early child learning studies is on-going
- Leaders are action-oriented, big picture minded and pay attention to details (**Table1**) above
- Community engagement, trained staff, and donor stewardship is paramount to OSL
- Action donors' stewardship plan, and be gracious always for all supportive gestures received.



### **Learning through Play Daycare Program**

One Step Learning daycare opened 18 October 2021. Now we serve 80 children in the community daily. That is way beyond our expected enrollment of 32 children in one year.

Congratulations and gratitude to all our supporters and well wishers. Together we make an impact difference Making Early Childhood Learning Affordable in Entumbil Ghana.

#### **Our Goals**

Increased exposure of rural children to Early Childhood Learning (ECL) and the English language will provide a foundation for formal education and lifelong learners of tomorrow

Improved access to secure childcare for parents, especially females, so they can improve their own living conditions through pursuit of employment and careers

Provide donors another avenue for their meaningful strategic gift giving and legacy

Provide practical site for post-secondary students and the public to learn and volunteer for early childhood learning

**Programs:** Stimulating activities in the curriculum shall include puzzles, clay and mud for play doh activities, building blocks, geometric blocks, board games, drawing, cardboard games, painting, and their related digital toys and electronics. Learning through play on the internet and tablet and with toys as tools, music, movement, cultural dances and activities, physical exercises, numbers, nature, health, literacy, and corner activities feature prominently in daily activities.

Other curriculum activities include organized games, dancing patterns, stories, hide and seek, alphabet, and numbers. The vast surrounding field spaces around the building are utilized to



teach nature and hands-on activities the children love, e.g. landscaping, planting trees, physical education, gardening, playground structures and community engagement. Learn more...

[www.onesteplearning.org](http://www.onesteplearning.org)

**Staffing:** Emphasis is placed on staff development and hiring qualified staff experienced in learning through play concepts and resources, such as using objects children can explore and use in learning. *One Step Learning Opportunities Centre* helps teachers find and create play materials that are low-cost and locally produced. The role of teachers and adults in the room is to provide children with active and playful hands-on experiences that help foster and enrich learning.

Negotiations have been initiated with post secondary institutions to assist with staff development and children's learning. Early childhood learning students and programs are being invited to use the daycare as a practical site for studies virtually and/or in person. Network challenges and skilled technology staff are being pursued for solutions.

**Parental and community:** *One Step Learning Opportunities Centre* recognizes that children learn and apply their developmental skills at home and in the community as those are the places children spend the larger part of their time. Therefore, parental and community engagement activities are frequently encouraged in various settings so that stakeholders can support and take active roles in the children's daily learning. The Charity garners support for parents and the community to recognize the benefits of play and sponsors' contributions.

## Stakeholder Opportunities

Together we make the difference and impact. We need you. Quality early childhood learning for rural children to develop lifelong skills is about collaboration and partnerships. You are invited to celebrate an Africa landmark globally in Ghana. Put your social values and strategic gift giving legacy on a cause to advance early learning globally at the Centre in Entumbil, Ghana. The strategy in short is that the philanthropic founders have donated a building and space for the purpose. Collaboration with people and organizations are important to attain the noble charity cause, that has made a big positive impact for generations to come in the community. Peoples' contributive actions are key to Making Early Childhood Learning Affordable. Your action will enable elements for the noble, humble, attainable OSL cause to happen.

*One Step Learning Opportunities Centre's* goals align with Canada's international assistance priority objective to empower rural children, especially girls, to advance literacy, prosperity, gender equity in the community and more. Majority of Entumbil preschool children are girls mostly cared for by their impoverished mothers. Nurturing children in the community is a collaborative generous goal from various perspectives.

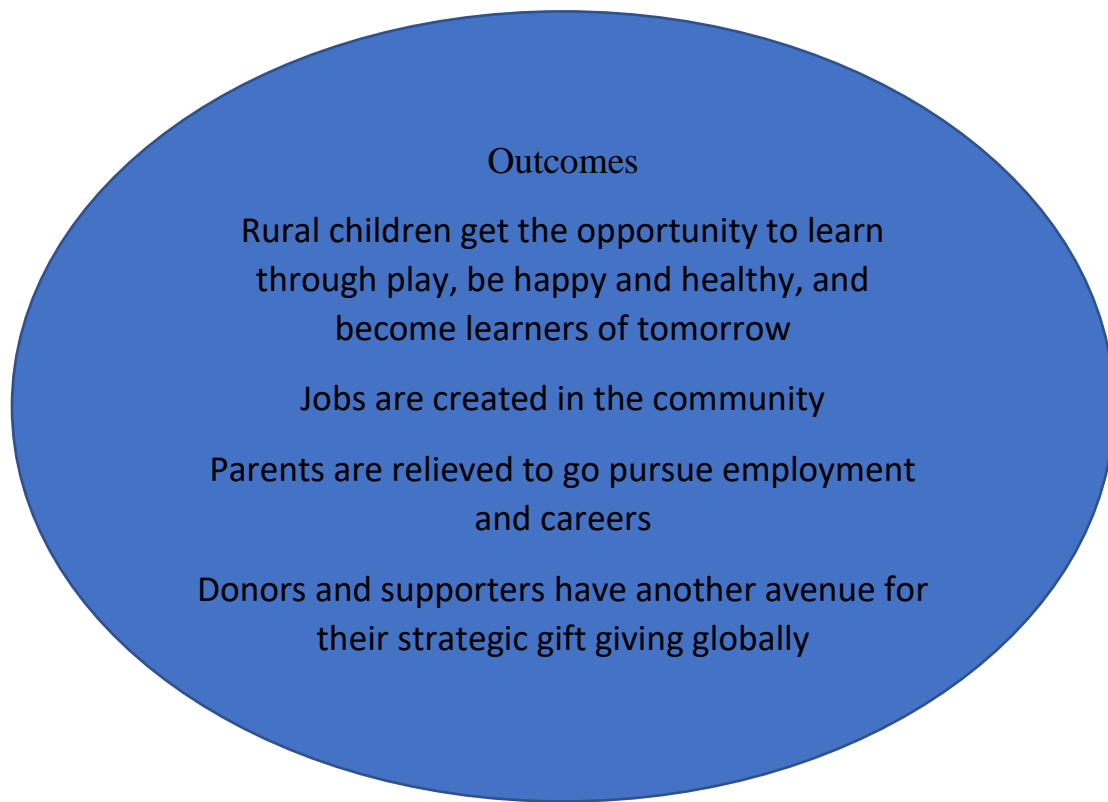
As part of OSL stewardship roles, the interests of sponsors and partners are consciously accounted for and recognized in print, media, and community activities. There are multiple opportunities in the rural town for collaborators to improve the quality of life and advance all stakeholder goals. It is a win-win opportunity for all stakeholders. There is room for donors, volunteers, research, capital projects, as well as operational needs like teachers and staff salaries, educational materials, electronics, sanitation, landscaping, and cash. Playground structures and a



van are in high demand. We need your donation which you can designate to any of the elements of the early childhood learning cause. All donations are receipted for your tax saving options.

Remember ***“Play elevates talent and abilities” – John Hagan***

## Outcomes



## Performance Measurement and Evaluation

- Milestones and scheduled goals tracked bi-annually as feasible
- Children can speak English fluently at their age and level
- Expected enrollment of 32 surpassed but hold steady at current 80 and reach 100 in 2024
- Maintain Category A Ghana Department of Social Work rating
- Periodic external agency inspections reports, and improvements achieved
- Children’s Learning Garden growth regularly monitored and visible.
- Technology and electronic equipment improvements
- Playground structure acquired.

- Parents surveys
- Town/Community surveys





### Financial Information

OSL has been in existence for three years now, and the daycare operations started in October 2021. OSL is a small charity based in Edmonton Canada and operates a daycare in a rural community Entumbil Ghana, with an annual operating budget of \$50,000 to \$75,000 if our current enrollment of children stays at 80. Most of the financing to date have come from the Canadian founders in addition to their philanthropic \$241,000 donation in building and space. Outside donations have been far and in between, very little. Your help will make an impact.

No government grants have been received yet and likely would not happen for another two years based on eligibility criteria rules. Many corporate donations are for local communities only. We are hopeful that the **3-year Dependent Contribution Funding** detailed above under Basic Information will materialize through your generosity and social values strategic gift giving.

There is benefit for Governments and corporations to help to impact Canadian community members. The OSL charity is designed to contribute and attract Canadian and other donors who want their volunteerism and donations to reach out globally while benefiting from tax options available to them. OSL being a Canada charity managed and controlled in Edmonton Alberta serves as an avenue for generous Alberta and Canada communities that want to support a noble cause and reach out globally. Such local charity avenue matters to local communities who want an option to trust that their generosity shines and goes to a cause they believe in without boundaries. Please support our **3-year Dependent Contribution Funding** forecast above.

We need additional sources of funding for sustainment and growth. The leaders have wisely joined the Canadian Association of Gift Planners ([cagp-acdp.org](http://cagp-acdp.org)) for mentorship, knowledge, networking and fundraising and activities. At time of writing, OSL has registered with reputable charitable platforms including Will Power.ca, CharitableImpact.com, CanadaHelps.org, ImagineCanada.ca, Benevity.org, DonorPort.com etc.

We appeal to our readers that Together we make an impact difference in a life changing noble cause of Making Childhood Learning Affordable. We need your help now. We are glad to share our following financial affairs documents for your consideration and action.



OSL 2022 – 2024 Fundraising Campaign

**2022 – 2024 OSL Campaign for funds and Volunteers**



Making Early Childhood Learning Affordable

@ OSL Play-based daycare in Entumbil Ghana

**We need You**

**Please Give now**

[contact@onesteplearning.org](mailto:contact@onesteplearning.org)

(+1) 780-717-4055

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### OSL Campaign Solicitation for funds and Volunteers

Our goal is to raise \$150,000 CAD over the next 3 years to establish a safe and healthy place for early children of Entumbil Ghana to learn and play; so, they would become lifelong learners of tomorrow.

Started by a founder donated building and outdoor space, over 80 children, aged 1 to 4, will benefit from access to teachers, materials, a garden, and playground. This is a Donor Advised Funding avenue.

The parents now pay for around 25% of the cost of operation and we seek charitable donations, recognized with a tax saving receipt, to provide the remaining \$30,000 needed annually for operating expenses. We are also seeking funding for playground structures like Bouncy Castle with Slide, swings, sand pool, and aligned donor's choice etc. Please spread your legacy here.

OSL is a registered Canadian Charity. *Donations can be made through these platforms:*


[CanadaHelps.org](http://CanadaHelps.org), [CAGP-cdp.org](http://CAGP-cdp.org), [ImagineCanada.ca](http://ImagineCanada.ca), [CharitableImpact.com](http://CharitableImpact.com), [WillPower.ca](http://WillPower.ca), [Benevity.org](http://Benevity.org), and [taxreceipt@onesteplearning.org](mailto:taxreceipt@onesteplearning.org)

Contact [John@onesteplearning.org](mailto:John@onesteplearning.org) or (+1) 780-717-4055. Learn more...


[www.onesteplearning.org](http://www.onesteplearning.org)

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## OSL List of Educational Materials Need

#	Item Description & Vendor	Qty	Unit Price	Active learning kids
1.	Lifetime Picnic Tables/for use as Desks (Costco)	40	\$63	 <p>Community engagement</p>
	Early Reading Books	20	\$5	
2.	Sharpie Colouring Markers	80	\$6.66 - \$11.98	
3.	Story, count, colour books	20	\$3.97 – 7.97	
4.	Crayons & Sketch papers	20	\$5.97- \$12.97	
5.	Back Packs (Walmart)	80	\$37.97	
6.	Leap Reader (Walmart)	8	\$69.97	
7.	LEGO variety for 1 – 5 yrs.	8	\$13.86- \$19.86	<p>Empty room for educational</p>  <p>electronics &amp; materials lab</p>
8.	Dolls (Barbie & Others)	40	\$5 - \$79.86	
9.	Play Doh (Walmart)	20	\$22.97 - 27.97	
10.	Play Doh cutters (Walmart)	4	\$16.96 – 27.97	
11.	Water Guns (Walmart)	20		
12.	Basketball hoop set	3	\$279	
13.	Basketballs (Walmart)	6	\$13.97	
14.	Soccer balls (Walmart)	6	\$12.97	 <p>We love culture and drama</p>
15.	Scooters (Walmart)	4	\$119	
16.	Castle Gray skull for girls	2	\$39	
17.	Bikes for boys and girls	16	\$78 - \$128	
18.	Kids Helmet (Walmart)	30	\$29.93	
19.	Lunch plates, cups, cutlery	240	\$0.75	
20.	Water Splash set (Walmart)	4	\$89.97	
21.	Bubbling over with fun	2	\$69.96	
22.	Duck Dive Water Table	2	\$109.97	
23.	Toddler Bed (Walmart)	8	\$159.97	
24.	Dinosaur figures	20	\$20	
25.	Baby Parenting Doll Kit	4	\$27.97	
26.	Kids kitchen set (Walmart)	2	\$119.97	
27.	Learning Robot (Walmart)	2	\$74.97	



28.	Pop & Count Ball Pit	4	\$59.97	 <p>Canada pompom display</p>
29.	100 Things Phonics	12	\$21.97-24.97	
30.	Vtech kidi star (Walmart)	2	\$69.97	
31.	Girls Beauty cart (Walmart)	4	\$25	
32.	Large puzzles & LEGO			
	CAPITAL IITEMS			
1.	School Van/Bus			
2.	Bouncy Castle with Slide			
3.	2-4 TVs access YouTube etc. for English language			
4.	Tablets/Chrome/Laptops	20	\$148	
5.	Playground Structures			

Donors and corporations please help us because OSL need to purchase and/or restock most of these educational materials listed. Thank you.



# ONE STEP LEARNING (OSL)      UPDATED 2020 – 2024 STRATEGIC PLAN

## 2022 OSL Operating Budget

### One Step Learning Opportunities Centre Budgeted Income/Operational Statement for the year ended December 31, 2022

	Revenue	2022 Budget Amount		Last Year Actuals	
	Material Gifts/Donations with Receipts	<u>2022</u> 3,400		<u>2021</u> 2,300	
	Material Gifts/Donations non-receipt				
	Grants - Federal/Provincial/Municipal				
	Grants: Corporates	1,200		0	
	Enrollment and Daily Attendance fees	11,520		1,066	
	Other receipts incl: GST rebate	500		209	
	Donations-Volunteers in kind				
	Outreach Events & Fund Raising revenues				
	Total Income	16,620		3,575	
	Expenses	<u>2022</u>			
	Corporate registration, licences, taxes	200		<u>2021</u> 243	
	Educational materials and toys	1,500		6,061	
	Daycare supplies	1,100		2,096	
	Food Feeding and Kitchen	5,500		1,873	
	Sanitation and security supplies	600		40	
	Shipping, postage, courier	1,200		7,624	
	Compensation Salaries and benefits (@20%)	24,000		3,267	
	Staff Training and Development	1,000		270	
	Volunteers' expenses - training, T&T	400		0	
	Promotions and communications	1,800		1,363	
	Computer supplies	500		351	
	Professional and consulting fees	1,000		0	
	Bank Charges	360		85	
	Utilities and occupancy costs	900		168	
	Administration, stationary etc.	600		40	
	Travel	4,000		3,744	
	Leasehold maintenance and repairs	500		327	
	Amortization/Depreciation expenses	5,500		5,132	
	Learning Garden and Teak Trees	2,000		3,239	
	Expenses for Outreach events and/or Fund Raising	200		0	
	Total Expenditure	52,860		35,923	
	Excess of Expenditure over Income (Loss) for year		-36,240		-32,348
	Budget Notes:				

# ONE STEP LEARNING (OSL)      UPDATED 2020 – 2024 STRATEGIC PLAN

	<p>1. One Step Learning Opportunities Centre (OSL) is a Canadian charity creating early childhood education opportunities for impoverished children in Entumbil, Ghana. OSL was incorporated in 2019 in Edmonton Alberta Canada and became a registered Canada Revenue Agency charity in August 2020. OSL head office is in Edmonton Alberta, Canada.</p>		<p>3. This is the second year of financial statements for One Step Learning Opportunities Centre; and it is the first budgeted financial statements prepared after the daycare opened October 18, 2021, in Entumbil, Ghana.</p>	
	<p>2. The affordable daycare opened on October 18, 2021, with 11 children and in a span of five months February 2022, there are over 80 children being served to become lifelong learners of tomorrow. It has become a successful community resource, a big relief for parents, and in February 2022 employed 14 people.</p>		<p>4.           The October 2021 daycare opening was preceded by two years of preparation activities. That included building modifications appropriate for a daycare, volunteers' solicitations for new and used items, cleaning, packaging, shipping materials and the various licencing/registrations in Canada and Ghana.</p> <p>5.           This Budget Statement is prepared for a full year of operations in 2022</p>	





**ONE STEP LEARNING (OSL)**  
**2021 FINANCIAL**  
**STATEMENTS**

**The Charity needs You**

**Give Now Thank You**

[www.onesteplearning.org](http://www.onesteplearning.org)



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## Profile

One Step Learning Opportunities Centre (OSL) is a Canadian charity creating early childhood education opportunities for impoverished children in Entumbil, Ghana. OSL was incorporated in 2019 in Edmonton Alberta Canada and became a registered Canada Revenue Agency charity in August 2020. OSL head office is in Edmonton Alberta, Canada. The tax credit qualified donee charity is a community-based organization (CBO) that provides affordable early childhood education daycare for 11/2 to 4-year-olds in a rural town, Entumbil, Ghana.

The October 2021 daycare opening was preceded by two years of preparation activities. That included building modifications appropriate for a daycare, volunteers' solicitations for new and used items, cleaning, packaging, shipping materials and the various licencing/registrations in Canada and Ghana.

The affordable daycare opened on October 18, 2021, with 11 children and in a span of five months February 2022, there are over 80 children being served to become lifelong learners of tomorrow. It has become a successful community resource, a big relief for parents, and in February employed 14 people.

## Presentation

These financial statements have been prepared on an accrual basis in accordance with Canadian accounting standards for non-profit organizations.

This is the second year of financial statements for One Step Learning Opportunities Centre; and it is the first financial statements prepared after the daycare opened October 18, 2021, in Entumbil, Ghana.

The financial statements are the responsibility of management. Management maintains a system of controls satisfactory for its size and activities in accordance with governing legislation to discharge its responsibility for the integrity of financial reporting.



## Balance Sheet

	This Year 2021	Last Year 2020
<b>Balance Sheet as at December 31, 2021</b>		
<u>Current Assets</u>		
Cash and Bank Balances (bank \$398.79 +	399	235
Daycare Supplies Inventory	89	1,341
Accounts Receivable	0	0
Other Assets	0	0
<b>Total Current Assets</b>	<b>488</b>	<b>1,576</b>
<u>Fixed Assets</u>		
Leasehold Improvements (Note 4)	12,365	0
Less: Accumulated Amortization/Depletion	-4,122	0
Furniture, Furnishings, Appliances	3,030	0
Less: Accumulated Amortization/Depletion	-1,010	0
Restricted assets	0	0
<b>Total Fixed Assets</b>	<b>10,263</b>	<b>0</b>
<b>Total Current and Fixed Assets</b>	<b>10,751</b>	<b>1,576</b>
<b>S</b>		
<u>Current Liabilities</u>		
Accounts Payable (OSL credit cards waiting funding)	0	0
Director's reimburseable expenses	0	0
Amounts owned founders (Note 3)	53,976	11,436
Other Liabilities	0	0
<b>Total Liabilities</b>	<b>53,976</b>	<b>11,436</b>
<b>Net Assets or (Liabilities)</b>	<b>-43,225</b>	<b>-9,860</b>





## Income Statement

### Income Statement for the fiscal year January 01, 2021 to December 31, 2021

Revenue	2021	2020
Material Gifts/Donations with Receipts	2,300	200
Material Gifts/Donations non-receipt	0	
Grants - Federal/Provincial/Municipal		
Overseas Grants		
Enrollment and Daily Attendance fees	1,066	
Other receipts incl: GST rebate	209	
Donations-Volunteers in kind		
Outreach Events & Fund Raising revenues		
Total Income	3,575	200
Expenses	2021	2020
Corporate registration, licences, taxes	243	4,572
Educational materials and toys	6,061	717
Daycare supplies	2,096	329
Food Feeding and Kitchen	1,873	
Sanitation and security supplies	40	295
Shipping, postage, courier	7,624	0
Compensation Salaries and benefits	3,267	0
Staff Training and Development	270	96
Volunteers' expenses - training, T&T	0	0
Promotions and communications	1,363	1,288
Computer supplies	351	0
Professional and consulting fees	0	0
Bank Charges	85	55
Utilities and occupancy costs	168	2,572
Administration, stationary etc.	40	40
Travel	3,744	1,437
Leasehold maintenance and repairs	327	0
Amortization/Depreciation expenses	5,132	0
Learning Garden and Teak Trees	3,239	
Expenses for Outreach events and/or Fund Raising	0	0
Total Expenditure	35,923	11,401
Excess of Expenditure over Income (Loss) for year	-32,348	-11,201

## Cash Flow Statement

Statement of Cash Flow for the period year ended December 31, 2021				
	2021			2020
Beginning bank and cash balance	235			0
Add: Operating & Event surplus for the year	0			0
Accounts Payable - founders & others financing	53,976			11,436
Depreciation expense	5,132			
Total cash flow in	59,343			11,436

Less:				
Accounts Receivable	0			0
Capitalized fixed assets	15,395			
Accumulated Operating deficiency	43,549			11,201
Total cash flow out	58,944			11,201
Closing bank and cash balance	399			235

The financial statements have been presented, reviewed, and approved by One Step Learning Opportunities Centre (OSL) Board of Directors. The statements represent, fairly in all material respects the financial position and operating activities of OSL for the year as of December 31, 2021.

Approved on behalf of the Board



John Hagan  
Name and Signature  
Position: President March 08, 2022

Bonaventure Hagan  
Name and Signature  
Position: Treasurer March 08, 2022

The accompanying notes are an integral of these financial statements.

## One Step Learning Opportunities Centre (OSL)

### Notes to the Financial Statements: For the Year ended December 31, 2021

#### 1. Nature of Operations

##### Our Purpose

The purpose of OSL charity is

- to advance education by establishing, operating, and maintaining a learning through play daycare centre in Entumbil, Ghana; and
- to undertake activities ancillary and incidental to the attainment of this charitable purpose.

OSL goal is to collaborate and open avenues for donors, partners, and philanthropists to make meaningful strategic gift giving that makes early childhood education affordable for rural children.

## **Impact Action**

The founders of OSL actioned an affordable daycare by donating the building and outdoor spaces of the Centre. Over \$281,000 has been contributed. The daycare opened October 2021.

Parents pay \$11,600 annually and projected expenses are \$42,200. OSL needs new sources of funding for the \$30,600 or \$2,550 monthly shortfall for daily operational needs. Long-term items & a playground needed will cost \$97,000.

To accommodate affordability for the predominantly lower income families, OSL charges:

- one-time registration fee of GHC20 (twenty Ghana cedis, i.e., \$5 CAD or \$4 USD),
- daily attendance fee of GHC3 (three Ghana cedis, i.e., \$0.75 CAD or \$0.60 cents USD).

## **2. Significant Accounting Policies**

### **Operating Licences**

The Canadian charity is an incorporated non-for-profit organization headquartered in Edmonton Alberta. As a community-based organization (CBO), it runs an early childhood learning daycare located in rural town Entumbil, Ghana. The charity is a qualified donee and issues Canada Revenue Agency tax receipts to donors for tax credit. Registration details include:

**Canada Revenue Agency (CRA) Charity Business Registration # 771608478 RR0001 [www.canada.ca/charities-giving](http://www.canada.ca/charities-giving)**

**Ghana Department of Social Welfare Registration # D.S.W. CR/AEEM/079/21, - Category A**

**Ajumako-Enyan-Essiam District Assembly Registration #s 665 and 666**

## **3. Related Party Transactions**

The founders of OSL donated the huge building and spaces for early childhood education purposes if the daycare is operating for rural children in Entumbil, Ghana. The fair market value of the lease is set at \$241,000. The annual token lease rent is \$10. OSL has entered into a formal renewable occupancy long term lease agreement with the founders who own the property.

Like every start-up organization, the founders intend to support OSL until OSL can significantly stand on its feet to become self sufficient. We need donors and align value partners to supplement the founders limited resources to make early childhood learning affordable. Play elevates talents and abilities, help.

## **4. Leasehold Improvements**

The fair market value of \$241,000 of the donated facilities has not been capitalized as OSL has no ownership. The long-term lease is renewable every five years and has no specific termination date if the facilities are used for early childhood learning purposes.



Leasehold improvement costs incurred by OSL are capitalized and amortized over the remaining life of the lease that is in effect at the time of acquisition or expenditure.

### **5. Fixed Assets**

Fixed assets acquired while on the leased property are stated at cost and amortized by straight-line method over a period no more than three years because of the natural tendency for children to breakages and accelerated wear and tear.

### **6. Foreign currency translation**

Monetary assets and liabilities are translated at the average rate at the balance sheet date. Revenue and expenditures are translated at the average annual rate throughout the year. As a small organization with few immaterial transactions, there is no recognition of translational gains and losses.

## **Management Analysis**

The founders of OSL actioned an affordable daycare by donating the building and outdoor spaces of the Centre. Over \$281,000 has been contributed. The daycare opened October 2021.

Parents pay \$11,600 annually and projected expenses are \$42,200. OSL needs new sources of funding for the \$30,600 or \$2,550 monthly shortfall for daily operational needs. Long-term items & a playground needed will cost \$97,000.

Make an impact by joining the cause for early childhood learning with your strategic meaningful gift giving. The children will become lifelong learners of tomorrow in your name and legacy for social good.

### **Capacity and Resources**

OSL founders as philanthropists initially planned to support and accommodate 32 children and six staff within their limited resources. Upon opening in October 2021 with 11 children, in five months the enrollment has surpassed 90 children. OSL has been able to handle the influx due to the two years of fantastic preparations work done by volunteers. Volunteers in Canada and Ghana solicited and collected educational items, furniture, food, and clothing that was shipped once the building modifications was completed. Now OSL can service some 80 children and there are 14 employees. The demand for early childhood learning in the community is huge. The facility has space capacity for 120 children if additional external resources can be secured. Capital items like a bus/van and playground equipment in addition to educational materials will enhance the quality of learning for the children. OSL needs you, please give.

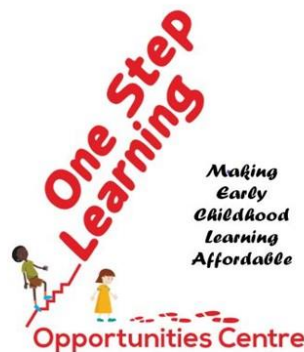
### **The Future is Bright**

- The innovative kids learning garden uses the nature world around us to solidify learning
- The innovation of planting claimable Teak trees on-site symbolizes our supporters' and OSL longevity. Donors may claim a symbolic legacy Teak tree for memory. Claim one 🙌✔️👍.

- Over 80 children served will benefit from a variety of indoor educational materials, please help.
- OSL children pray for outdoor playground equipment and bus/van transportation



***Together we make the difference We need you***



**Learn more [www.onesteplearning.org](http://www.onesteplearning.org)**

***Your generosity is life changing for 1-4 year-olds in Entumbil Ghana. 11 kids started were 80 now***

## **Our Campaign**

We gather your focus may be primarily at the local level. However, if any of your donors/philanthropists' express interest to help early childhood education globally, OSL has sustainable early childhood learning projects as described above for their meaningful strategic gift giving and tax credit.

## **Development Challenge**

Entumbil is an impoverished farming community in Ghana. Majority of the population are girls and women who are mostly illiterate and unemployed. The challenge is rural children have potential, but rural towns like Entumbil lack the means to elevate children's talents and abilities so that the children can acquire lifelong learning skills. Their parents get opportunity to seek employment or careers, and the daycare creates employment in the community. External donor stakeholders get an avenue to shine.

## **Impact Agents**

Many generous Canadians and diaspora Africans want to reach out to impoverished children in Africa. OSL offers Canadians an avenue for a meaningful strategic gift giving and tax credit. Operational resources and trained fundraising facilitators are needed to engage our audience for their generous actions that impact the lifelong learning change for rural children. OSL must build the capacity of facilitators in Canada so they can raise funds, learn, and offer early childhood learning virtually or in person, through our Train the Trainer initiative. Let's make early childhood learning affordable. Support education for impoverished children with your meaningful strategic gift giving and tax credit.

Find OSL on these platforms to donate:

- OneStepLearning.org
- Canadian Association of Gift Planners (cagp-cpdp.org)
- WillPower.ca
- CanadaHelps.org
- CharitableImpact.com

We are all in this for social good! We need you. Give now. Thank you.

## **OSL Platform Message**

Please see next page

Learn more - (link to [www.onesteplearning.org](http://www.onesteplearning.org) )



OSL Platform Message

 <p><b>Makes Early Childhood Education Affordable</b></p> <p><i>One Step Learning</i> (OSL) is a Canadian charity creating early childhood education opportunities for impoverished children in Entumbil, Ghana. OSL provides affordable daycare for 11/2 -to-4-year-olds.</p> <p>Support education for impoverished children with your meaningful strategic gift giving and tax credit.</p> <p><a href="http://www.onesteplearning.org">www.onesteplearning.org</a> Ph: +1 780-717-4055</p>	<p><b>Our Message</b> One Step Learning (OSL) believes in the strategic integration of:</p> <ul style="list-style-type: none"> <li>a. Philanthropy</li> <li>b. Early Childhood Education (ECE); and</li> <li>c. Impact Agents for social good</li> </ul> <p>The founders of OSL actioned an affordable daycare by donating the building and outdoor spaces of the Centre. Over \$281,000 has been contributed. The daycare opened October 2021.</p> <p>Parents pay \$11,600 annually and projected expenses are \$42,200. OSL needs new sources of funding for the \$30,600 or \$2,550 monthly shortfall for daily operational needs. Long-term items &amp; a playground needed will cost \$97,000.</p> <p>Make an impact by joining the cause with your strategic meaningful gift giving. The children will become lifelong learners of tomorrow in your name and legacy for social good.</p>
 <p>Over 80 children served will benefit from indoor educational materials</p>	 <p>The innovative learning garden uses the world around us to solidify learning</p>
 <p>OSL children pray for outdoor playground equipment and transportation</p>	<p>The innovation of planting claimable Teak trees on-site symbolizes our supporters' and OSL longevity. Claim one 📄✅👍. Find OSL on these platforms to donate:</p> <ul style="list-style-type: none"> <li>- Canadian Association of Gift Planners (cagp-cpdp.org)</li> <li>- WillPower.ca</li> <li>- CanadaHelps.org</li> <li>- CharitableImpact.com</li> </ul> <p>We are all for social good!</p> <p>Thank you</p> <p>Learn more - (link to <a href="http://www.onesteplearning.org">www.onesteplearning.org</a> )</p> 



## Contacts and Business Information

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Phone            +1 780-717-4055

Website        [www.onesteplearning.org](http://www.onesteplearning.org)

### Accountability Business Information

Canada Revenue Agency (CRA) - Charity Business Registration #: 771608478 RR0001

Alberta Government Charitable Organization License Registration # 354251

Ghana Department of Social Welfare Registration # D.S.W. CR/AEEM/079/21, Category A

Ajumako-Enyan-Essiam District Assembly CBO-NPO Registration #s 665 and 666

