

MIRIAM DREAM ACHIEVERS SHG

P.O BOX 333 – 40222

OYUGIS KENYA

1. FINANCIAL STATEMENT FOR THE YEAR ENDED 31/12/2024

S/NO	REVENUE	AMOUNT(KSHS)	EUROS
1	School fees (tuition)	720,000	4,800
2	Donations and grants	200,000	1,333
3	Government subsidy	100,000	666
4	Sale of uniforms and stationery	60,000	400
5	Feeding programme contributions	80,000	533
	TOTAL INCOME	1,160,000	7,733
	EXPENSES	AMOUNT	
6	Teachers salary & wages	400,000	2,666
7	Support staff wages	100,000	666
8	Food and kitchen supplies	90,000	600
9	Teaching material and stationery	70,000	466
10	Rent and utilities (electricity/water)	60,000	400
11	Maintenance and repairs	40,000	266
12	Teaching and workshops	30,000	200
13	Playground and equipment	50,000	333
14	Administrative expenses	40,000	266
15	Depreciation (furniture/equipment)	30,000	200
16	Miscellaneous expense	20,000	133
	TOTAL EXPENSES	930,000	620
	NET SURPLUS	230,000	1,533

2. STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31/12/2024

S/NO	ASSETS	AMOUNT(KSHS)	EUROS
	Current assets		
1	Cash at bank	150,000	1,000
2	Cash at hand	60,000	400
3	Debtors (fees relievable)	40,000	267
4	Teaching and non-food supplies	30,000	200
	TOTAL CURRENT ASSETS	280,000	1870
	NON CURRENT ASSETS		
5	Classroom furniture	150,000	1,000
6	Playground/equipment	100,000	670
7	Buildings (owned)	300,000	200

8	Land	200,000	1,333
9	TOTAL NON CURRENT ASSETS	750,000	5,000
10	TOTAL ASSETS	1,030,000	6,900
	LIABILITIES AND EQUITY		
	CURRENT LIABILITIES		
11	CREDITORS (suppliers)	40,000	270
12	Accrued wages	30,000	200
13	Short term loan	60,000	400
	TOTAL LIABILITIES	130,000	900
	EQUITY		
14	Members contributions	670,000	4,500
15	Retained surplus	230,000	1,500
	TOTAL EQUITY	900,000	6,000
	TOTAL LIABILITIES & EQUITY	1,030,000	6,900

3. CASH FLOW STATEMENT

S/NO	PARTICULARS	AMOUNT (KSHS)	EUROS
1	Fees and donations	1,160,000	7,733
	TOTAL INFLOWS	1,160,000	7,730
2	CASH OUTFLOWS		
3	Operating expenses	850,000	5,700
4	Loan repayment	60,000	400
5	Purchase of assets	100,000	700
	TOTAL OUTLOWS	1,010,000	6,730
	NET CASH FLOW	+150,000	1,000

NOTES.

1. The ECD center caters to 80 children aged 4 – 14 years.
2. The C.B.O reinvest any surplus into facility improvement and teacher training.
3. Next year's goal is to expand the feeding programme and add new classroom

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OYUGIS KENYA

1. INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST DEC, 2023

S/NO	REVENUE	AMOUNT(KSHS)	EUROS
1	Sale of eggs	680,000	4,300
2	Sale of mature chickens	450,000	3,000
3	Sale of chicks	120,000	800
4	Sale of manure	50,000	330
5	Donations and grants	150,000	1,000
	TOTAL INCOME	1,450,000	9,670
	EXPENSES	400,000	2,700
6	Poultry feeds		
7	Vaccination and veterinary services	80,000	530
8	Labour/wages	200,000	1,330
9	Electricity and water	60,000	400
10	Maintenance and repairs	40,000	270
11	Transport and delivery	30,000	200
12	Rent	60,000	400
13	Depreciation (on equipment)	50,000	330
14	Miscellaneous expenses	30,000	200
	TOTAL EXPENSES	950,000	6,300
	NET SURPLUS	500,000	3,300

2. STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DEC, 2023.

S/NO	ASSETS	AMOUNT (KSHS)	EUROS
	CURRENT ASSETS		
1	Cash at hand	150,000	1,000
2	Cash at bank	200,000	1,300
3	Debtors (customers owing)	40,000	270
4	Inventory (feeds, chicks, eggs)	70,000	470
	TOTAL CURRENT ASSETS	460,000	3,070
	NON CURRENT ASSETS		
5	Poultry house	300,000	2000

6	Equipment (feeders, chicken, incubators)	200,000	1,300
7	Land	400,000	2,700
	TOTAL NON CURRENT ASSETS	900,000	6,000
	TOTAL ASSETS	1,360,000	9,070
	LIABILITIES & EQUITY		
	Current liabilities		
8	Creditors (suppliers)	60,000	400
9	Short term loan	100,000	670
	TOTAL LIABILITIES	160,000	1,070
	EQUITY		
10	Members contributions	700,000	4,670
11	Retained surplus	500,000	3,300
	TOTAL EQUITY	1,200,000	8,000
	TOTAL LIABILITIES & EQUITY	1,360,000	9,070

3. CASH FLOW STATEMENT

S/NO	PARTICULARS	AMOUNT (KSHS)	EUROS
CASH FLOWS			
1	Sales revenue	1,300,000	8,670
2	Grants/donations	150,000	1,000
	TOTAL INFLOWS	1,450,000	9,670
CASH OUTFLOWS			
3	Operating expenses	900,000	6,000
4	Loan repayment	100,000	670
5	Asset purchase	200,000	1,330
	TOTAL OUTFLOWS	1,200,000	8,000
	NET CASH FLOW	+250,000	

NOTES.

1. The C.B.O reinvests its profits into expansion of the poultry project.
2. The group plans to increase production capacity from 500 to 800 birds in the next year.
3. Surplus funds are held in the C.B. Os saving account for future improvements.