

# 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
	<b>TOTAL INCOME</b>	<b>1,160,000</b>	<b>7,733</b>
	<b>EXPENSES</b>	<b>AMOUNT</b>	
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
	<b>TOTAL EXPENSES</b>	<b>930,000</b>	<b>620</b>
	<b>NET SURPLUS</b>	<b>230,000</b>	<b>1,533</b>

## 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
	<b>TOTAL CURRENT ASSETS</b>	<b>280,000</b>	<b>1870</b>
	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	<b>TOTAL NON CURRENT ASSETS</b>	<b>750,000</b>	<b>5,000</b>
10	<b>TOTAL ASSETS</b>	<b>1,030,000</b>	<b>6,900</b>
	LIABILITIES AND EQUITY		
	CURRENT LIALIBILITIES		
11	CREDITORS (suppliers)	40,000	270
12	Accrued wages	30,000	200
13	Short term loan	60,000	400
	<b>TOTAL LIABILITIES</b>	<b>130,000</b>	<b>900</b>
	EQUITY		
14	Members contributions	670,000	4,500
15	Retained surplus	230,000	1,500
	<b>TOTAL EQUITY</b>	<b>900,000</b>	<b>6,000</b>
	<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,030,000</b>	<b>6,900</b>

### 3. CASH FLOW STATEMENT

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

### 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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## 1. INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> 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
	<b>TOTAL INCOME</b>	<b>1,450,000</b>	<b>9,670</b>
	<b>EXPENSES</b>	<b>400,000</b>	<b>2,700</b>
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
	<b>TOTAL EXPENSES</b>	<b>950,000</b>	<b>6,300</b>
	<b>NET SURPLUS</b>	<b>500,000</b>	<b>3,300</b>

## 2. STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31<sup>ST</sup> DEC, 2023.

S/NO	ASSETS	AMOUNT (KSHS)	EUROS
	<b>CURRENT ASSETS</b>		
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
	<b>TOTAL CURRENT ASSETS</b>	<b>460,000</b>	<b>3,070</b>
	<b>NON CURRENT ASSETS</b>		
5	Poultry house	300,000	2000

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

### 3. CASH FLOW STATEMENT

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

### 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.