

The Mudhouse Children's Foundation

England & Wales · Charity number 1160089

Details

Other names	NGORONGORO EDUCATION PROJECT TANZANIA, NEPT, THE MUD HOUSE CHILDREN'S FOUNDATION
Status	Registered
Legal form	CIO
Registered	2015-01-22
Register	View on the Charity Commission register

Contact

Address	The Drift Hall Lane Upper Farringdon Alton GU34 3EA
Phone	01420587992
Email	nicky.jarman@mudhousechildren.com
Website	www.mudhousechildren.com

Activities

Objects: THE OBJECTS OF THE CIO ARE AS FOLLOWS; TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN NGORONGORO DISTRICT OF TANZANIA IN PARTICULAR BUT NOT EXCLUSIVELY BY:-1.THE PROVISION OF TRAINING FOR TEACHERS;2.CONDUCTING RESEARCH PROJECTS TO IDENTIFY THE NEEDS OF THE COMMUNITY;3.SUPPLYING ADDITIONAL RESOURCES TO SCHOOLS, INCLUDING FINANCIAL AND HUMAN RESOURCE SUPPORT;4.MAINTAINING EDUCATIONAL BUILDINGS;5.FACILITATING SECONDMENTS OF ADULT INTERNATIONAL VOLUNTEERS;6.PROVIDING FINANCIAL AND LEADERSHIP SUPPORT TO LOCAL WOMEN'S ORGANISATIONS.

Activities: Sponsored Children Programme: enabling children to board at schools.Ship Container conversions: providing educational equipment/furniture and then converted into a library/internet accommodation Playgrounds: installing playgrounds into schoolsFood Programme: providing vital food for children and teachersTeacher TrainingSchool refurbishmentUK Volunteers to support above activities

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** IN NGORONGORO DISTRICT OF TANZANIA
- Tanzania
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£115,530	£114,806	-	-
2023-12-31	£148,004	£147,676	-	-
2022-12-31	£70,582	£83,090	-	-
2021-12-31	£87,702	£80,701	-	-
2020-12-31	£64,619	£61,842	-	-

Trustees

Name	Role	Appointed
Gaynor Mckeown	Chair	2022-09-08
Briony Cooper		2024-12-03
Dominic Fludger		2024-12-03
Janet Heather Earney		2019-08-20
Mathew George Culverwell		2018-04-18
Patricia Snook		2024-12-03
Robin Jarman		2015-12-16

The Mudhouse Children's Foundation

England & Wales - Charity number 1160089

Accounts



UK charity registration number 1160089

Trustees Report 2023

Introduction

The Mud House Children's Foundation is a UK registered charity established to support and develop opportunities for children, especially from the Maasai communities of the Loliondo area of Ngorongoro District, to access education and improve their life choices. In recognition of the need and desire to create sustainable solutions our charity works closely with relevant Tanzanian government officers, the Chiefs of Maasai villages, Headteachers of schools and wider members of the relevant communities.

Structure, governance and management

Our charity formally commenced operations in January 2015 under the title of Ngorongoro Education Project Trust. In July 2020, with the approval of the UK Charity Commission and all our Trustees the charity changed its title to the Mud House Children's Foundation. It is now formally registered under this name.

The Trustees appointed have been drawn from acquaintances of the charity originators providing a useful blend of senior level experience from the public, private and voluntary sectors. All Trustees have been nominated and appointed at formal charity Board meetings.

Present structure of Trustee Board

Chair: Mr Robin Jarman LLB, MSt (Cantab)

Trustees: Mrs Helen Culverwell, Mrs Aly Ryan, Mr James Culverwell, Mrs Titian Fleming.

Mr Matthew Culverwell, Mrs Jan Earney and Mrs Gaynor McKeown.

Patrons; Sir Alan and Lady Gross. Mrs Sylvia Goodall

To date, our charity has continued to primarily operate with the assistance of volunteers. We continue to support a range of relevant projects overseen by the Trustees, whilst delivered and

managed by Mrs Nichola Jarman, Projects Director.

Our Partners

Without the support of key trusted, capable and committed people in Tanzania our efforts would all be in vain. We should recognise the contributions of The Loliondo District Commissioner, Government Education Officers, Headteachers and staff of schools, Chiefs of the Maasai villages, numerous other community members, especially Salome Nassei (manager in Tanzania) and the Issuja family and countless others who have welcomed us into their lives and assisted us to help Tanzanian children.

Objectives & Activities

In accordance with our Constitution our stated objectives and activities are as follows;

- To raise educational standards in the schools in the Ngorongoro District of Tanzania and to improve access for children.
- To create a self-improving, self-sustaining system by developing community cohesion.

Activities: This will be achieved by;

- Maintaining a school sponsored child programme
- Providing teacher training, researching and evaluating its impact
- Supporting the government to provide appropriate boarding for Maasai school children
- Establishing a community educational resource base (Internet hub/library)
- Support to maintain educational buildings
- Providing vital school resources, materials and equipment
- Developing exchanges with local and international volunteer students

As a small charity based in the UK which is focused on delivering frontline meaningful projects in Tanzania it is not surprising that, over the years, we have encountered many challenges and learnt an enormous amount from our experiences. Notwithstanding, the complexities of our operating environment, with the generosity of donors and incredible support of many volunteers and partners we are, with justifiable pride, able to point to proven successful delivery of several ongoing projects.

Achievements & Performance

Thanks to successful bid applications, the charity has been able to report and highlight the completion and ongoing development of a number of successful projects.

a) Sponsored Children Education Programme

Many Maasai children live in semi-permanent remote villages (called bomas) across the Ngorongoro region. Each day, the children often face lengthy journeys, on foot, to just reach a school. Many such journeys are of 1-2 hours duration. At the request of Maasai Chiefs and their communities our sponsored children programme was introduced to enable those children living in poverty to access boarding accommodation at the school(s). With the generous donations of UK residents, we are currently sponsoring 85 children and young adults to attend a number of schools and further education establishments in and around Northern Tanzania.

To ensure fairness the sponsored children are selected by strict criteria and negotiation with individual Maasai bomas. The Tanzanian manager co-ordinates this process as well as the ongoing needs and welfare of each child in liaison with the parents or guardian. In the future we hope to attract further sponsorship opportunities to fund even more children.

b) Accommodation

The Maasai parents and guardians of the sponsored children provide a hostel for the majority of our young children. Our charity supports this venture via utilities and building maintenance costs.

To meet safety regulations, our charity has purchased and annually maintains fire extinguishers and smoke alarms which have been installed in the hostel and the onsite mud houses.

A repeat of the safeguarding/child protection training has been organised for the parents, guardian and volunteers which took place in 2023.

Over the years we have grown concerned about the living environment of the Maasai children. The mud houses have open wood fires and little ventilation. This causes health problems from smoke inhalation and children occasionally suffering horrendous burn injuries. In consequence, our charity has trialled a brick oven with chimney in a Maasai mud house. After three years of brick cookers and chimneys, the Tanzanian building manager has designed a metal, portable cooker and chimney that can be moved when the Maasai families have to move their mud houses.

e) Food Programme

The Maasai team in Loliondo have successfully grown vegetables, kept chickens and cows.

The sponsored children living in the hostel receive a healthy diet of vegetables, milk and eggs. Any surplus vegetables and eggs are sold at the Maasai market to raise money to pay for fertilizer and the gardeners.

c) Borehole and water well

The second Borehole and water well project commenced in 2023. Unfortunately, the first two sites that had been identified as having water, were unsuccessful. Although the drilling found water, the water pressure and the quantity of water was not sufficient. However, on the third attempt water was discovered in the third site which had been identified.

The borehole will have a solar powered pump. The water will be pumped into three 5000 litre storage tanks and then gravity fed to two sites. One standpipe will be inside the grounds of Njoriyeti school and the other will be in a site chosen by the Maasai chief and elders to supply the village of Njoriyeti and the surrounding villages with fresh, clean water.

This project should be completed by June 2024.

Fundraising

Since April 2021, the charity has been twinned with St Mark's Church of England Primary school in Basingstoke. Through various fundraising activities, fetes, Christmas fayres and donation boxes, the school has raised substantial funds towards the various charity projects. This twinning will continue for the foreseeable future. Regular visits and presentations are made to the pupils at St Mark's to explain the life of a Maasai child and also to tell them where the money they raise is being spent.

In July 2023 the charity ran a fund-raising Garden Party. This was a very successful event in terms of bringing awareness to the charity and also to raise vital funds.

Members of the charity committee have delivered presentations to organisations such as The Rotary Club, WI groups and Watercress Club, bringing in further donations from their club members.

Successful bid applications were made to:-

- The Goodall Foundation
- Scott Bader Commonwealth UK
- Kitchen Table Charities Trust
- The Derrill Allatt Foundation

The monies granted have been directed towards the specific projects outlined above. Our Trustees have closely monitored the allocation of funds and progress of the individual projects.

The Mud House Club

The Mud House Club was launched in 2019 and has a healthy growing membership. It now plays a vital role, enabling us to communicate our important work to a wider audience which is also attracting new volunteers.

Financial review

Our existing projects have sufficient specific fundraising support.

The development of our new project "Looking Beyond" which supports students through further education and University has attracted fresh sponsors and enables us to continue to improve the more long term life chances of Maasai children.

New Years Honour for our Patron

This year we were delighted that our patron, Sylvia Goodall, was awarded an MBE by King Charles III in the New Years Honours List 2022/3. The award was bestowed by HRH Anne Princess Royal at a ceremony at Buckingham Palace specifically in recognition of her pioneering charitable work (with our charity) in Tanzania.

Charity registration number 1160089

THE MUDHOUSE CHILDREN'S FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THE MUDHOUSE CHILDREN'S FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Patrons	Sir Alan Grose Lady Grose Sylvia Goodall MBE
Trustees	Mr R Jarman (Chairman) Mrs H Culverwell Mr J Culverwell Mrs T Fleming Mrs A Ryan Mr M Culverwell Mrs J Earney Mrs G Mckeown
Charity number	1160089
Principal address	The Drift Hall Lane Upper Farringdon Alton Hampshire GU34 3EA
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU

THE MUDHOUSE CHILDREN'S FOUNDATION

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Balance sheet	6
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THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year from 1 January 2023 to 31 December 2023.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The Mud House Children's Foundation is a UK registered charity established to support and develop opportunities for children, especially from the Maasai communities of the Loliondo area of Ngorongoro District, to access education and improve their life choices. In recognition of the need and desire to create sustainable solutions our charity works closely with relevant Tanzanian government officers, the Chiefs of Maasai villages, Headteachers of schools and wider members of the relevant communities.

Objectives and activities

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As a small charity based in the UK which is focused on delivering frontline meaningful projects in Tanzania it is not surprising that, over the years, we have encountered many challenges and learnt an enormous amount from our experiences. Notwithstanding, the complexities of our operating environment, with the generosity of donors and incredible support of many volunteers and partners we are, with justifiable pride, able to point to proven successful delivery of several ongoing projects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Thanks to successful bid applications, the charity has been able to report and highlight the completion and ongoing development of a number of successful projects.

Sponsored Children Education Programme

Many Maasai children live in semi-permanent remote villages (called bomas) across the Ngorongoro region. Each day, the children often face lengthy journeys, on foot, to just reach a school. Many such journeys are of 1-2 hours duration. At the request of Maasai Chiefs and their communities our sponsored children programme was introduced to enable those children living in poverty to access boarding accommodation at the school(s). With the generous donations of UK residents, we are currently sponsoring 85 children and young adults to attend a number of schools and further education establishments in and around Northern Tanzania. To ensure fairness the sponsored children are selected by strict criteria and negotiation with individual Maasai bomas. The Tanzanian manager co-ordinates this process as well as the ongoing needs and welfare of each child in liaison with the parents or guardian. In the future we hope to attract further sponsorship opportunities to fund even more children.

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Accommodation

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Borehole and Water Well

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THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Risk

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year due to unforeseen repairs and maintenance on the Bore Hole and Water Project, but the intention is to replenish the reserves over the coming year.

Structure, governance and management

Our charity formally commenced operations in January 2015 under the title of Ngorongoro Education Project Trust. In July 2020, with the approval of the UK Charity Commission and all our Trustees the charity changed its title to the Mud House Children's Foundation. It is now formally registered under this name.

The Trustees appointed have been drawn from acquaintances of the charity originators providing a useful blend of senior level experience from the public, private and voluntary sectors. All Trustees have been nominated and appointed at formal charity Board meetings.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R Jarman (Chairman)

Mrs H Culverwell

Mr J Culverwell

Mrs T Fleming

Mrs A Ryan

Mr M Culverwell

Mrs J Earney

Mrs G Mckeown

Patrons: Sir Alan and Lady Grosse; Mrs Sylvia Goodall MBE

To date, our charity has continued to primarily operate with the assistance of volunteers. We continue to support a range of relevant projects overseen by the Trustees, whilst delivered and managed by Mrs Nichola Jarman, our volunteer Project Director.

Our Partners

Without the support of key trusted, capable and committed people in Tanzania our efforts would all be in vain. We should recognise the contributions of The Loliondo District Commissioner, Government Education Officers, Headteachers and staff of schools, Chiefs of the Maasai villages, numerous other community members, especially Salome Nassei (manager in Tanzania) and the Issuja family and countless others who have welcomed us into their lives and assisted us to help Tanzanian children.

There are no further related parties apart from those noted above.

The trustees' report was approved by the Board of Trustees.



Mr R Jarman (Chairman)

Trustee

Dated: 10 June 2024

THE MUDHOUSE CHILDREN'S FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDHOUSE CHILDREN'S FOUNDATION

I report to the trustees on my examination of the financial statements of The Mudhouse Children's Foundation (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



David W Martin FCA

Knill James LLP
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 25 June 2024

THE MUDHOUSE CHILDREN'S FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	42,873	104,829	147,702	70,256
Charitable activities	3	302	-	302	326
Total income		<u>43,175</u>	<u>104,829</u>	<u>148,004</u>	<u>70,582</u>
Expenditure on:					
Raising funds	4	1,756	-	1,756	2,376
Charitable activities	5	36,497	111,179	147,676	80,714
Total resources expended		<u>38,253</u>	<u>111,179</u>	<u>149,432</u>	<u>83,090</u>
Net income/(expenditure) for the year/ Net movement in funds		4,922	(6,350)	(1,428)	(12,508)
Fund balances at 1 January 2023		<u>(3,385)</u>	<u>17,226</u>	<u>13,841</u>	<u>26,349</u>
Fund balances at 31 December 2023		<u><u>1,537</u></u>	<u><u>10,876</u></u>	<u><u>12,413</u></u>	<u><u>13,841</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

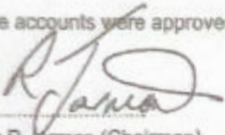
THE MUDHOUSE CHILDREN'S FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	977		2,960	
Cash at bank and in hand		24,377		12,052	
		<u>25,354</u>		<u>15,012</u>	
Creditors: amounts falling due within one year	11	(12,941)		(1,171)	
Net current assets			<u>12,413</u>		<u>13,841</u>
Income funds					
Restricted funds	12		10,876		17,226
<u>Unrestricted funds</u>					
Designated funds	13	1,537		-	
General unrestricted funds		<u>-</u>		<u>(3,385)</u>	
			<u>1,537</u>		<u>(3,385)</u>
			<u>12,413</u>		<u>13,841</u>

The accounts were approved by the Trustees on 10th June 2024


Mr R. Jarman (Chairman)
Trustee

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Mudhouse Children's Foundation is a charitable incorporated organisation registered 22 January 2015. The registered charity number is 1160089. The registered office is The Drift, Hall Lane, Upper Farringdon, Alton, Hampshire, GU34 3EA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern. Whilst the Charity had a deficit on unrestricted funds at the year end, this has since been rectified.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	42,873	104,829	147,702	31,241	39,015	70,256

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sales within charitable activities		
Sales of Maasai crafts	302	326

4 Raising funds

	2023 £	2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	1,756	2,376
	<u>1,756</u>	<u>2,376</u>
Analysis by fund		
Unrestricted funds	1,756	
	<u>1,756</u>	

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	Overseas projects costs 2023 £	Overseas projects costs 2022 £
Charitable expenditure	132,054	69,778
Share of support costs (see note 6)	13,942	9,790
Share of governance costs (see note 6)	1,680	1,146
	<u>147,676</u>	<u>80,714</u>
Analysis by fund		
Unrestricted funds	36,497	32,337
Restricted funds	111,179	48,377
	<u>147,676</u>	<u>80,714</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Post and stationery	601	-	601	262
Computer costs	580	-	580	758
Administrative costs	283	-	283	335
Travel and subsistence	11,490	-	11,490	7,634
Bank charges	887	-	887	612
Insurance	101	-	101	189
Independent examiners fee	-	1,680	1,680	1,146
	<u>13,942</u>	<u>1,680</u>	<u>15,622</u>	<u>10,936</u>
Analysed between Charitable activities	<u>13,942</u>	<u>1,680</u>	<u>15,622</u>	<u>10,936</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	720	-
Prepayments and accrued income	257	2,960
	<u>977</u>	<u>2,960</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	11,261	25
Accruals and deferred income	1,680	1,146
	<u>12,941</u>	<u>1,171</u>

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£	£	£	£	£
Food programme	897	-	-	-	897	-	(855)	42
Playground project	-	-	-	-	-	12,000	(8,648)	3,352
Sponsor A Child	17,678	39,015	(40,364)	-	16,329	42,499	(51,438)	7,390
Bore hole and water project	-	-	-	-	-	50,290	(50,238)	52
Chimney Project	7,882	-	(8,013)	131	-	40	-	40
	<u>26,457</u>	<u>39,015</u>	<u>(48,377)</u>	<u>131</u>	<u>17,226</u>	<u>104,829</u>	<u>(111,179)</u>	<u>10,876</u>

Food Programme

The aim of this project is to provide sustainable food sources for the children resident in the area.

Sponsor A Child

This project is to provide sponsorship for the provision of children's education.

Chimney Project

This project is to provide installation of chimneys and cookers to the mud houses.

Bore Hole and Water Project

The Bore hole and well projects are to provide fresh water all year round for the sponsored children and the wider Maasai community.

The Playground Project

The playground project is to build play areas in remote schools in the Ngorongoro district.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	(3,385)	42,540	(37,618)	-	1,537
	-	635	(635)	-	-
	<u>(3,385)</u>	<u>43,175</u>	<u>(38,253)</u>	<u>-</u>	<u>1,537</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	(108)	31,567	(34,713)	(131)	(3,385)
	<u>(108)</u>	<u>31,567</u>	<u>(34,713)</u>	<u>(131)</u>	<u>(3,385)</u>

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	1,537	10,876	12,413
	<u>1,537</u>	<u>10,876</u>	<u>12,413</u>
	<u>1,537</u>	<u>10,876</u>	<u>12,413</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	(3,385)	17,226	13,841
	<u>(3,385)</u>	<u>17,226</u>	<u>13,841</u>
	<u>(3,385)</u>	<u>17,226</u>	<u>13,841</u>

15 Related party transactions

The remuneration of key management personnel is as follows.

Nicky Jarman (wife of a trustee) was paid £7,003 for project coordinating services, provided during the year (2022: £9,953)

Charity registration number 1160089

THE MUDHOUSE CHILDREN'S FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THE MUDHOUSE CHILDREN'S FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Patrons	Sir Alan Grose Lady Grose Sylvia Goodall MBE
Trustees	Mr R Jarman (Chairman) Mrs H Culverwell Mr J Culverwell Mrs T Fleming Mrs A Ryan Mr M Culverwell Mrs J Earney Mrs G Mckeown
Charity number	1160089
Principal address	The Drift Hall Lane Upper Farringdon Alton Hampshire GU34 3EA
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU

THE MUDHOUSE CHILDREN'S FOUNDATION

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Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year from 1 January 2023 to 31 December 2023.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The Mud House Children's Foundation is a UK registered charity established to support and develop opportunities for children, especially from the Maasai communities of the Loliondo area of Ngorongoro District, to access education and improve their life choices. In recognition of the need and desire to create sustainable solutions our charity works closely with relevant Tanzanian government officers, the Chiefs of Maasai villages, Headteachers of schools and wider members of the relevant communities.

Objectives and activities

In accordance with our Constitution our stated objectives and activities are as follows;

- To raise educational standards in the schools in the Ngorongoro District of Tanzania and to improve access for children.
- To create a self-improving, self-sustaining system by developing community cohesion.

Activities: This will be achieved by;

- Maintaining a school sponsored child programme
- Providing teacher training, researching and evaluating its impact
- Supporting the government to provide appropriate boarding for Maasai school children
- Establishing a community educational resource base (Internet hub/library)
- Support to maintain educational buildings
- Providing vital school resources, materials and equipment
- Developing exchanges with local and international volunteer students

As a small charity based in the UK which is focused on delivering frontline meaningful projects in Tanzania it is not surprising that, over the years, we have encountered many challenges and learnt an enormous amount from our experiences. Notwithstanding, the complexities of our operating environment, with the generosity of donors and incredible support of many volunteers and partners we are, with justifiable pride, able to point to proven successful delivery of several ongoing projects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Thanks to successful bid applications, the charity has been able to report and highlight the completion and ongoing development of a number of successful projects.

Sponsored Children Education Programme

Many Maasai children live in semi-permanent remote villages (called bomas) across the Ngorongoro region. Each day, the children often face lengthy journeys, on foot, to just reach a school. Many such journeys are of 1-2 hours duration. At the request of Maasai Chiefs and their communities our sponsored children programme was introduced to enable those children living in poverty to access boarding accommodation at the school(s). With the generous donations of UK residents, we are currently sponsoring 85 children and young adults to attend a number of schools and further education establishments in and around Northern Tanzania. To ensure fairness the sponsored children are selected by strict criteria and negotiation with individual Maasai bomas. The Tanzanian manager co-ordinates this process as well as the ongoing needs and welfare of each child in liaison with the parents or guardian. In the future we hope to attract further sponsorship opportunities to fund even more children.

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Accommodation

The Maasai parents and guardians of the sponsored children provide a hostel for the majority of our young children. Our charity supports this venture via utilities and building maintenance costs. To meet safety regulations, our charity has purchased and annually maintains fire extinguishers and smoke alarms which have been installed in the hostel and the onsite mud houses. A repeat of the safeguarding/child protection training has been organised for the parents, guardian and volunteers which took place in 2023. Over the years we have grown concerned about the living environment of the Maasai children. The mud houses have open wood fires and little ventilation. This causes health problems from smoke inhalation and children occasionally suffering horrendous burn injuries. In consequence, our charity has trialled a brick oven with chimney in a Maasai mud house. After three years of brick cookers and chimneys, the Tanzanian building manager has designed a metal, portable cooker and chimney that can be moved when the Maasai families have to move their mud houses.

Food Programme

The Maasai team in Loliondo have successfully grown vegetables, kept chickens and cows. The sponsored children living in the hostel receive a healthy diet of vegetables, milk and eggs. Any surplus vegetables and eggs are sold at the Maasai market to raise money to pay for fertilizer and the gardeners.

Borehole and Water Well

The second Borehole and water well project commenced in 2023. Unfortunately, the first two sites that had been identified as having water, were unsuccessful. Although the drilling found water, the water pressure and the quantity of water was not sufficient. However, on the third attempt water was discovered in the third site which had been identified. The borehole will have a solar powered pump. The water will be pumped into three 5000 litre storage tanks and then gravity fed to two sites. One standpipe will be inside the grounds of Njorietti school and the other will be in a site chosen by the Maasai chief and elders to supply the village of Njorietti and the surrounding villages with fresh, clean water. This project should be completed by June 2024.

Fundraising

Since April 2021, the charity has been twinned with St Mark's Church of England Primary school in Basingstoke. Through various fundraising activities, fetes, Christmas fayres and donation boxes, the school has raised substantial funds towards the various charity projects. This twinning will continue for the foreseeable future. Regular visits and presentations are made to the pupils at St Mark's to explain the life of a Maasai child and also to tell them where the money they raise is being spent. In July 2023 the charity ran a fund-raising Garden Party. This was a very successful event in terms of bringing awareness to the charity and also to raise vital funds. Members of the charity committee give presentations to organisations such as The Rotary Club, WI groups and Watercress Club, bringing in donations from their club members.

Successful bid applications were made to:-

- The Goodall Foundation
- Scott Bader Commonwealth UK
- Kitchen Table Charities Trust
- The Derrill Allatt Foundation

The monies granted have been directed towards the specific projects outlined above. Our Trustees have closely monitored the allocation of funds and progress of the individual projects.

The Mud House Club

The Mud House Club was launched in 2019 and has a healthy growing membership. It now plays a vital role, enabling us to communicate our important work to a wider audience which is also attracting new volunteers.

Financial review

Our existing projects have sufficient specific fundraising support. The development of our new project "Looking Beyond" which supports students through further education and University has attracted fresh sponsors and enables us to continue to improve the more long term life chances of Maasai children. This year we were delighted that our patron, Sylvia Goodall, was awarded an MBE by King Charles III in the New Years Honours List 2022/3. The award was bestowed by HRH Anne Princess Royal at a ceremony at Buckingham Palace specifically in recognition of her pioneering charitable work (with our charity) in Tanzania.

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Risk

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year due to unforeseen repairs and maintenance on the Bore Hole and Water Project, but the intention is to replenish the reserves over the coming year.

Structure, governance and management

Our charity formally commenced operations in January 2015 under the title of Ngorongoro Education Project Trust. In July 2020, with the approval of the UK Charity Commission and all our Trustees the charity changed its title to the Mud House Children's Foundation. It is now formally registered under this name.

The Trustees appointed have been drawn from acquaintances of the charity originators providing a useful blend of senior level experience from the public, private and voluntary sectors. All Trustees have been nominated and appointed at formal charity Board meetings.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R Jarman (Chairman)

Mrs H Culverwell

Mr J Culverwell

Mrs T Fleming

Mrs A Ryan

Mr M Culverwell

Mrs J Earney

Mrs G Mckeown

Patrons: Sir Alan and Lady Grosse; Mrs Sylvia Goodall MBE

To date, our charity has continued to primarily operate with the assistance of volunteers. We continue to support a range of relevant projects overseen by the Trustees, whilst delivered and managed by Mrs Nichola Jarman, our volunteer Project Director.

Our Partners

Without the support of key trusted, capable and committed people in Tanzania our efforts would all be in vain. We should recognise the contributions of The Loliondo District Commissioner, Government Education Officers, Headteachers and staff of schools, Chiefs of the Maasai villages, numerous other community members, especially Salome Nassei (manager in Tanzania) and the Issuja family and countless others who have welcomed us into their lives and assisted us to help Tanzanian children.

There are no further related parties apart from those noted above.

The trustees' report was approved by the Board of Trustees.



Mr R Jarman (Chairman)

Trustee

Dated: 10 June 2024

THE MUDHOUSE CHILDREN'S FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDHOUSE CHILDREN'S FOUNDATION

I report to the trustees on my examination of the financial statements of The Mudhouse Children's Foundation (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



David W Martin FCA

Knill James LLP
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 25 June 2024

THE MUDHOUSE CHILDREN'S FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	42,873	104,829	147,702	70,256
Charitable activities	3	302	-	302	326
Total income		<u>43,175</u>	<u>104,829</u>	<u>148,004</u>	<u>70,582</u>
Expenditure on:					
Raising funds	4	1,756	-	1,756	2,376
Charitable activities	5	36,497	111,179	147,676	80,714
Total resources expended		<u>38,253</u>	<u>111,179</u>	<u>149,432</u>	<u>83,090</u>
Net income/(expenditure) for the year/ Net movement in funds		4,922	(6,350)	(1,428)	(12,508)
Fund balances at 1 January 2023		<u>(3,385)</u>	<u>17,226</u>	<u>13,841</u>	<u>26,349</u>
Fund balances at 31 December 2023		<u><u>1,537</u></u>	<u><u>10,876</u></u>	<u><u>12,413</u></u>	<u><u>13,841</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

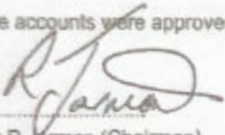
THE MUDHOUSE CHILDREN'S FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	977		2,960	
Cash at bank and in hand		24,377		12,052	
		<u>25,354</u>		<u>15,012</u>	
Creditors: amounts falling due within one year	11	(12,941)		(1,171)	
Net current assets			<u>12,413</u>		<u>13,841</u>
Income funds					
Restricted funds	12		10,876		17,226
<u>Unrestricted funds</u>					
Designated funds	13	1,537		-	
General unrestricted funds		<u>-</u>		<u>(3,385)</u>	
			<u>1,537</u>		<u>(3,385)</u>
			<u>12,413</u>		<u>13,841</u>

The accounts were approved by the Trustees on 10th June 2024


Mr R. Jarman (Chairman)
Trustee

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Mudhouse Children's Foundation is a charitable incorporated organisation registered 22 January 2015. The registered charity number is 1160089. The registered office is The Drift, Hall Lane, Upper Farringdon, Alton, Hampshire, GU34 3EA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern. Whilst the Charity had a deficit on unrestricted funds at the year end, this has since been rectified.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	42,873	104,829	147,702	31,241	39,015	70,256

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sales within charitable activities		
Sales of Maasai crafts	302	326

4 Raising funds

	2023 £	2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	1,756	2,376
	<u>1,756</u>	<u>2,376</u>
Analysis by fund		
Unrestricted funds	1,756	
	<u>1,756</u>	

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	Overseas projects costs 2023 £	Overseas projects costs 2022 £
Charitable expenditure	132,054	69,778
Share of support costs (see note 6)	13,942	9,790
Share of governance costs (see note 6)	1,680	1,146
	<u>147,676</u>	<u>80,714</u>
Analysis by fund		
Unrestricted funds	36,497	32,337
Restricted funds	111,179	48,377
	<u>147,676</u>	<u>80,714</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Post and stationery	601	-	601	262
Computer costs	580	-	580	758
Administrative costs	283	-	283	335
Travel and subsistence	11,490	-	11,490	7,634
Bank charges	887	-	887	612
Insurance	101	-	101	189
Independent examiners fee	-	1,680	1,680	1,146
	<u>13,942</u>	<u>1,680</u>	<u>15,622</u>	<u>10,936</u>
Analysed between Charitable activities	<u>13,942</u>	<u>1,680</u>	<u>15,622</u>	<u>10,936</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	720	-
Prepayments and accrued income	257	2,960
	<u>977</u>	<u>2,960</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	11,261	25
Accruals and deferred income	1,680	1,146
	<u>12,941</u>	<u>1,171</u>

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£	£	£	£	£
Food programme	897	-	-	-	897	-	(855)	42
Playground project	-	-	-	-	-	12,000	(8,648)	3,352
Sponsor A Child	17,678	39,015	(40,364)	-	16,329	42,499	(51,438)	7,390
Bore hole and water project	-	-	-	-	-	50,290	(50,238)	52
Chimney Project	7,882	-	(8,013)	131	-	40	-	40
	<u>26,457</u>	<u>39,015</u>	<u>(48,377)</u>	<u>131</u>	<u>17,226</u>	<u>104,829</u>	<u>(111,179)</u>	<u>10,876</u>

Food Programme

The aim of this project is to provide sustainable food sources for the children resident in the area.

Sponsor A Child

This project is to provide sponsorship for the provision of children's education.

Chimney Project

This project is to provide installation of chimneys and cookers to the mud houses.

Bore Hole and Water Project

The Bore hole and well projects are to provide fresh water all year round for the sponsored children and the wider Maasai community.

The Playground Project

The playground project is to build play areas in remote schools in the Ngorongoro district.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	(3,385)	42,540	(37,618)	-	1,537
	-	635	(635)	-	-
	<u>(3,385)</u>	<u>43,175</u>	<u>(38,253)</u>	<u>-</u>	<u>1,537</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	(108)	31,567	(34,713)	(131)	(3,385)
	<u>(108)</u>	<u>31,567</u>	<u>(34,713)</u>	<u>(131)</u>	<u>(3,385)</u>

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	1,537	10,876	12,413
	<u>1,537</u>	<u>10,876</u>	<u>12,413</u>
	<u>1,537</u>	<u>10,876</u>	<u>12,413</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	(3,385)	17,226	13,841
	<u>(3,385)</u>	<u>17,226</u>	<u>13,841</u>
	<u>(3,385)</u>	<u>17,226</u>	<u>13,841</u>

15 Related party transactions

The remuneration of key management personnel is as follows.

Nicky Jarman (wife of a trustee) was paid £7,003 for project coordinating services, provided during the year (2022: £9,953)

The Mudhouse Children's Foundation

England & Wales - Charity number 1160089

Accounts

Charity registration number 1160089

THE MUDHOUSE CHILDREN'S FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE MUDHOUSE CHILDREN'S FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Patrons	Sir Alan Grose Lady Grose Sylvia Goodall MBE
Trustees	Mr R Jarman (Chairman) Mrs H Culverwell Mr J Culverwell Mrs T Fleming Mrs A Ryan Mr M Culverwell Mrs J Earney Mrs G Mckeown
Charity number	1160089
Principal address	The Drift Hall Lane Upper Farringdon Alton Hampshire GU34 3EA
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU

THE MUDHOUSE CHILDREN'S FOUNDATION

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THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year from 1 January 2022 to 31 December 2022.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The Mud House Children's Foundation is a UK registered charity established to support and develop opportunities for children, especially from the Maasai communities of the Loliondo area of Ngorongoro District, to access education and improve their life choices. In recognition of the need and desire to create sustainable solutions our charity works closely with relevant Tanzanian government officers, the Chiefs of Maasai villages, Headteachers of schools and wider members of the relevant communities.

Objectives and activities

In accordance with our Constitution our stated objectives and activities are as follows;

- To raise educational standards in the schools in the Ngorongoro District of Tanzania and to improve access for children.
- To create a self-improving, self-sustaining system by developing community cohesion.

Activities: This will be achieved by;

- Maintaining a school sponsored child programme
- Providing teacher training, researching and evaluating its impact
- Supporting the government to provide appropriate boarding for Maasai school children
- Establishing a community educational resource base (Internet hub/library)
- Support to maintain educational buildings
- Providing vital school resources, materials and equipment
- Developing exchanges with local and international volunteer students

As a small charity based in the UK which is focused on delivering frontline meaningful projects in Tanzania it is not surprising that, over the years, we have encountered many challenges and learnt an enormous amount from our experiences. Notwithstanding, the complexities of our operating environment, with the generosity of donors and incredible support of many volunteers and partners we are, with justifiable pride, able to point to proven successful delivery of several ongoing projects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Notwithstanding the challenges presented after the pandemic, we are still able to report and highlight the completion and ongoing development of a number of successful projects.

Sponsored Children Education Programme

Many Maasai children live in semi-permanent remote villages (called bomas) across the Ngorongoro region. Each day, the children often face lengthy journeys, on foot, to just reach a school. Many such journeys are of 1-2 hours duration. At the request of Maasai Chiefs and their communities our sponsored children programme was introduced to enable those children living in poverty to access boarding accommodation at the school(s). With the generous donations of UK residents, we are currently sponsoring 85 children and young adults to attend a number of schools and further education establishments in and around Northern Tanzania. To ensure fairness the sponsored children are selected by strict criteria and negotiation with individual Maasai bomas. The Tanzanian manager co-ordinates this process as well as the ongoing needs and welfare of each child in liaison with the parents or guardian. In the future we hope to attract further sponsorship opportunities to fund even more children.

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Accommodation

The Maasai parents and guardians of the sponsored children provide a hostel for the majority of our young children. Our charity supports this venture via utilities and building maintenance costs. To meet safety regulations, our charity has purchased and annually maintains fire extinguishers and smoke alarms which have been installed in the hostel and the onsite mud houses. A repeat of the safeguarding/child protection training has been organised for the parents, guardian and volunteers which took place in 2021. Over the years we have grown concerned about the living environment of the Maasai children. The mud houses have open wood fires and little ventilation. This causes health problems from smoke inhalation and children occasionally suffering horrendous burn injuries. In consequence, our charity has trialled a brick oven with chimney in a Maasai mud house. The results were promising and following extensive research we have identified more efficient and effective options. Several UK grant bids have been successful enabling, 84 cookers and chimneys to be installed in 22 Maasai villages in Loliondo and the surrounding villages in 2022.

Food Programme

In the last two years we reported that owing to a severe drought, there has been a shortage of crops and subsequent inability to feed the sponsored children. An emergency food programme was rapidly introduced. In addition, an irrigation and farming project has been introduced, providing a more sustainable solution to the water shortage. This has led to the ability to grow maize, beans, a variety of vegetables, keep chickens, goats and cows. The sponsored children living in the hostel receive a healthy diet of vegetables, milk and eggs.

Fundraising

Since April 2021, the charity has been twinned with St Mark's Church of England Primary school in Basingstoke. Through various fundraising activities, fetes, Christmas fayres and donation boxes, the school has raised substantial funds towards the various charity projects. This twinning will continue for the foreseeable future. We were lucky enough to run the Little Festival in the Field in 2022. This was a very successful event in terms of bringing vital funds and raising the awareness and profile of the charity. Members of the charity committee give presentations to organisations such as The Rotary Club, WI groups and Watercross Club, bringing in donations from their club members.

The Mud House Club

The Mud House Club was launched in 2019 and has a healthy growing membership. It now plays a vital role, enabling us to communicate our important work to a wider audience which is also attracting new volunteers.

Financial review

Our existing projects have sufficient specific fundraising support. The development of our new project "Looking Beyond" which supports students through further education and University has attracted fresh sponsors and enables us to continue to improve the more long term life chances of Maasai children. The charity has successfully achieved funds from applications from various Trust funds and Business organisations. After a very challenging year for all charities, The Mud House Children's Foundation ended on a really positive note, with the fantastic news that our Patron, Sylvia Goodall was awarded an MBE for her services to education in Tanzania in King Charles New Years Honours list.

Risk

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year due to unforeseen repairs and maintenance on the Bore Hole and Water Project, but the intention is to replenish the reserves over the coming year.

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

Our charity formally commenced operations in January 2015 under the title of Ngorongoro Education Project Trust. In July 2020, with the approval of the UK Charity Commission and all our Trustees the charity changed its title to the Mud House Children's Foundation. It is now formally registered under this name.

The Trustees appointed have been drawn from acquaintances of the charity originators providing a useful blend of senior level experience from the public, private and voluntary sectors. All Trustees have been nominated and appointed at formal charity Board meetings.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R Jarman (Chairman)
Mrs H Culverwell
Mr J Culverwell
Mrs T Fleming
Mrs A Ryan
Mr M Culverwell
Mrs J Earney
Mrs G Mckeown

Patrons: Sir Alan and Lady Grosse; Mrs Sylvia Goodall MBE

To date, our charity has continued to primarily operate with the assistance of volunteers. We continue to support a range of relevant projects overseen by the Trustees, whilst delivered and managed by Mrs Nichola Jarman, our volunteer Project Director.

Our Partners

Without the support of key trusted, capable and committed people in Tanzania our efforts would all be in vain. We should recognise the contributions of The Loliondo District Commissioner, Government Education Officers, Headteachers and staff of schools, Chiefs of the Maasai villages, numerous other community members, especially Salome Nassei (manager in Tanzania) and the Issuja family and countless others who have welcomed us into their lives and assisted us to help Tanzanian children.

There are no further related parties apart from those noted above.

The trustees' report was approved by the Board of Trustees.


.....
Mr R Jarman (Chairman)

Trustee

Dated: *14th August 2023.*

THE MUDHOUSE CHILDREN'S FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDHOUSE CHILDREN'S FOUNDATION

I report to the trustees on my examination of the financial statements of The Mudhouse Children's Foundation (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



David W Martin FCA

Knill James LLP

One Bell Lane

Lewes

East Sussex

BN7 1JU

Dated: 21st August 2023

THE MUDHOUSE CHILDREN'S FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Income from:</u>					
Donations and legacies	2	31,241	39,015	70,256	87,702
Charitable activities	3	326	-	326	-
Total income		<u>31,567</u>	<u>39,015</u>	<u>70,582</u>	<u>87,702</u>
<u>Expenditure on:</u>					
Raising funds	4	2,376	-	2,376	-
Charitable activities	5	32,337	48,377	80,714	80,701
Total resources expended		<u>34,713</u>	<u>48,377</u>	<u>83,090</u>	<u>80,701</u>
Net (outgoing)/incoming resources before transfers		(3,146)	(9,362)	(12,508)	7,001
Gross transfers between funds		(131)	131	-	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(3,277)</u>	<u>(9,231)</u>	<u>(12,508)</u>	<u>7,001</u>
Fund balances at 1 January 2022		(108)	26,457	26,349	19,347
Fund balances at 31 December 2022		<u>(3,385)</u>	<u>17,226</u>	<u>13,841</u>	<u>26,348</u>

The statement of financial activities includes all gains and losses recognised in the year.

THE MUDHOUSE CHILDREN'S FOUNDATION

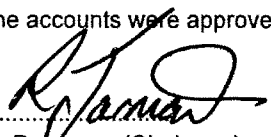
BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	10	2,960		-	
Cash at bank and in hand		12,052		27,387	
		<u>15,012</u>		<u>27,387</u>	
Creditors: amounts falling due within one year	11	(1,171)		(1,039)	
Net current assets			<u>13,841</u>		<u>26,348</u>
Income funds					
Restricted funds	12		17,226		26,456
Unrestricted funds			(3,385)		(108)
			<u>13,841</u>		<u>26,348</u>

The accounts were approved by the Trustees on

15th August 2023.


.....
Mr R Jarman (Chairman)
Trustee

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Mudhouse Children's Foundation is a charitable incorporated organisation registered 22 January 2015. The registered charity number is 1160089. The registered office is The Drift, Hall Lane, Upper Farringdon, Alton, Hampshire, GU34 3EA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern. Whilst the Charity had a deficit on unrestricted funds at the year end, this has since been rectified.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	31,241	39,015	70,256	17,364	70,338	87,702

3 Charitable activities

	Sales of Maasai crafts 2022	2021
	£	£
Sales within charitable activities	326	-

4 Raising funds

	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	2,376	-
	<u>2,376</u>	<u>-</u>
Analysis by fund		
Unrestricted funds	2,376	-
	<u>2,376</u>	<u>-</u>

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Charitable activities

	Overseas projects costs 2022 £	Overseas projects costs 2021 £
Charitable expenditure	69,778	77,670
Share of support costs (see note 6)	9,790	1,993
Share of governance costs (see note 6)	1,146	1,038
	<u>80,714</u>	<u>80,701</u>
Analysis by fund		
Unrestricted funds	32,337	22,596
Restricted funds	48,377	58,105
	<u>80,714</u>	<u>80,701</u>

6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Post and stationery	262	-	262	294
Computer costs	758	-	758	378
Administrative costs	335	-	335	265
Travel and subsistence	7,634	-	7,634	-
Bank charges	612	-	612	440
Repairs and maintenance	-	-	-	616
Insurance	189	-	189	-
Independent examiners fee	-	1,146	1,146	1,038
	<u>9,790</u>	<u>1,146</u>	<u>10,936</u>	<u>3,031</u>
Analysed between Charitable activities	<u>9,790</u>	<u>1,146</u>	<u>10,936</u>	<u>3,031</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	2,960	-

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	25	-
Accruals and deferred income	1,146	1,039
	<u>1,171</u>	<u>1,039</u>

THE MUDHOUSE CHILDREN'S FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021	Movement in funds			Balance at 31 December 2022
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
	£	£	£	£	£	£	£	£	
Food programme	897	-	-	-	897	-	-	-	897
Sponsor A Child	9,891	36,838	(29,052)	-	17,678	39,015	(40,364)	-	16,329
Bore hole and water project	-	-	(2,435)	2,435	-	-	-	-	-
Chimney Project	1,000	33,500	(26,618)	-	7,882	-	(8,013)	131	-
	11,788	70,338	(58,105)	2,435	26,457	39,015	(48,377)	131	17,226

Food Programme

The aim of this project is to provide sustainable food sources for the children resident in the area.

Sponsor A Child

This project is to provide sponsorship for the provision of children's education.

Chimney Project

This project is to provide installation of chimneys and cookers to the mud houses.

Bore Hole and Water Project

The Bore hole and well projects are to provide fresh water all year round for the sponsored children and the wider Maasai community.

The transfer to the restricted fund for the Chimney Project represents income required for unforeseen expenditure in relation to extra training being required to the Maasai women on how to use cookers and chimneys.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Current assets/(liabilities)	(3,385)	17,226	13,841	(108)	26,456	26,348
	<u>(3,385)</u>	<u>17,226</u>	<u>13,841</u>	<u>(108)</u>	<u>26,456</u>	<u>26,348</u>

14 Related party transactions

The remuneration of key management personnel is as follows.

Nicky Jarman (wife of a trustee) was paid £9,953 for project coordinating services, provided during the year (2021: £6,566)

The Mudhouse Children's Foundation

England & Wales - Charity number 1160089

Accounts

Charity Registration No. 1160089

THE MUDHOUSE CHILDREN'S FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

THE MUDHOUSE CHILDREN'S FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Patrons	Sir Alan Grose Lady Grose Sylvia Goodall
Trustees	Mr R Jarman (Chairman) Mrs H Culverwell Mr J Culverwell Mrs T Fleming Mrs A Ryan Mr M Culverwell Mrs J Earney Mrs G Mckeown
Charity number	1160089
Principal address	The Drift Hall Lane Upper Farringdon Alton Hampshire GU34 3EA
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU

THE MUDHOUSE CHILDREN'S FOUNDATION

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THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year from 1 January 2021 to 31 December 2021.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The Mud House Children's Foundation is a UK registered charity established to support and develop opportunities for children, especially from the Maasai communities of the Loliondo area of Ngorongoro District, to access education and improve their life choices. In recognition of the need and desire to create sustainable solutions our charity works closely with relevant Tanzanian government officers, the Chiefs of Maasai villages, Headteachers of schools and wider members of the relevant communities.

Objectives and activities

In accordance with our Constitution our stated objectives and activities are as follows;

- To raise educational standards in the schools in the Ngorongoro District of Tanzania and to improve access for children.
- To create a self-improving, self-sustaining system by developing community cohesion.

Activities: This will be achieved by;

- Maintaining a school sponsored child programme
- Providing teacher training, researching and evaluating its impact
- Supporting the government to provide appropriate boarding for Maasai school children
- Establishing a community educational resource base (Internet hub/library)
- Support to maintain educational buildings
- Providing vital school resources, materials and equipment
- Developing exchanges with local and international volunteer students

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Notwithstanding the challenges presented this last two years by the pandemic, we are still able to report and highlight the completion and ongoing development of a number of successful projects.

Sponsored Children Education Programme

Many Maasai children live in semi-permanent remote villages (called bomas) across the Ngorongoro region. Each day, the children often face lengthy journeys, on foot, to just reach a school. Many such journeys are of 1-2 hours duration. At the request of Maasai Chiefs and their communities our sponsored children programme was introduced to enable those children living in poverty to access boarding accommodation at the school(s). With the generous donations of UK residents, we are currently sponsoring 76 children to attend school. These are primarily located in the Wasso, Loliondo area of Ngorongoro. To ensure fairness the sponsored children are selected by strict criteria and negotiation with individual Maasai bomas. A Tanzanian volunteer co-ordinates this process as well as the ongoing needs and welfare of each child in liaison with the parents of guardian. In the future we hope to attract further sponsorship opportunities to fund even more children.

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Accommodation

The Maasai parents and guardians of the sponsored children provide a hostel for the majority of our young children. Our charity supports this venture via utilities and building maintenance costs. To meet safety regulations, our charity has purchased fire extinguishers and smoke alarms which have been installed in the hostel. These are regularly checked and serviced. A repeat of the safeguarding/child protection training has been organised for the parents, guardians and volunteers which took place in 2020. Over the years we have grown concerned about the living environment of the Maasai children. The mud houses have open wood fires and little ventilation. This causes health problems from smoke inhalation and children occasionally suffering horrendous burn injuries. In consequence, our charity has trialled a brick oven with chimney in a Maasai mud house. The results were promising and following extensive research we have identified more efficient and effective options. A UK grant bids has been successful and in 2021, 80 cookers and chimneys were installed in 22 Maasai villages in Loliondo and the surrounding.

Food Programme

Last year we reported that owing to a dramatic shortage of crops and subsequent inability to feed the sponsored children that an emergency food programme was rapidly introduced. In addition, an alternative irrigation and farming project was subsequently scoped with a view to providing a more sustainable solution. This led to maize and beans being farmed and the first crop harvested providing vital food for the children. We are pleased to report that this year it has not been necessary to implement a food shortage response. The children at the hostel receive a healthy diet of fruit, vegetables and eggs due to the ability to grow crops and keep chickens with the constant supply of clean water from the Borehole and an installed irrigation system.

Fundraising

This year the Covid-19 pandemic frustrated several fundraising events, especially our annual weekend festival. Notwithstanding these disappointments the charity has been successful raising funds via several UK Grant bids and the support of local Rotary clubs.

The Mud House Club

The Mud House Club was launched last year and has a healthy growing membership. It now plays a vital role, enabling us to communicate our important work to a wider audience which is also attracting new volunteers.

Financial review

Our existing projects have sufficient specific fundraising support. However, it is hoped that the development of our new project "Looking Beyond" which hopes to support children through further education and university will attract fresh sponsors and enable us to continue to improve the life chances of Maasai children.

Risk

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year due to unforeseen repairs and maintenance on the Bore Hole and Water Project, but the intention is to replenish the reserves over the coming year.

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

Our charity formally commenced operations in January 2015 under the title of Ngorongoro Education Project Trust. In July 2020, with the approval of the UK Charity Commission and all our Trustees the charity changed its title to the Mud House Children's Foundation. It is now formally registered under this name.

The Trustees appointed have been drawn from acquaintances of the charity originators providing a useful blend of senior level experience from the public, private and voluntary sectors. All Trustees have been nominated and appointed at formal charity Board meetings.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R Jarman (Chairman)

Mrs H Culverwell

Mr J Culverwell

Mrs T Fleming

Mrs A Ryan

Mr M Culverwell

Mrs J Earney

Mrs G Mckeown

Patrons; Sir Alan and Lady Grosse. Mrs Sylvia Goodall

To date, our charity has continued to primarily operate with the assistance of volunteers. We continue to support a range of relevant projects overseen by the Trustees, whilst delivered and managed by Mrs Nichola Jarman our volunteer Project Director.

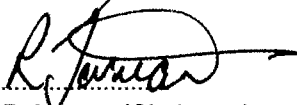
Understandably, the Covid-19 pandemic has frustrated our travel plans this past year. In March 2020, a group of volunteers and a Trustee had to return prematurely from Tanzania in order to avoid being stranded. Due to Covid-19 no visits to Tanzania took place in 2021. Communications remained open between the team in Wasso and Loliondo and Nicky Jarman and therefore projects continued successfully.

Our Partners

Without the support of key trusted, capable and committed people in Tanzania our efforts would all be in vain. We should recognise the contributions of The Loliondo District Commissioner, Government Education Officers, Headteachers and staff of schools, Chiefs of the Maasai bomas and numerous other community members, especially the Issujah family and countless others who have welcomed us into their lives and assisted us to help Tanzanian children.

There are no further related parties apart from those noted above.

The trustees' report was approved by the Board of Trustees.



Mr R Jarman (Chairman)

Trustee

Dated: 28.9.2022

THE MUDHOUSE CHILDREN'S FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDHOUSE CHILDREN'S FOUNDATION

I report to the trustees on my examination of the financial statements of The Mudhouse Children's Foundation (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

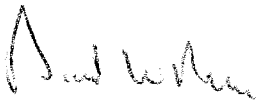
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



David W Martin FCA

Knill James LLP
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 28 September 2022

THE MUDHOUSE CHILDREN'S FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	17,364	70,338	87,702	64,619
Expenditure on:					
Raising funds	3	-	-	-	130
Charitable activities	4	22,596	58,105	80,701	61,712
Total resources expended		<u>22,596</u>	<u>58,105</u>	<u>80,701</u>	<u>61,842</u>
Net (outgoing)/incoming resources before transfers		(5,232)	12,233	7,001	2,777
Gross transfers between funds		(2,435)	2,435	-	-
Net (expenditure)/income for the year/ Net movement in funds		(7,667)	14,668	7,001	2,777
Fund balances at 1 January 2021		7,559	11,788	19,347	16,570
Fund balances at 31 December 2021		<u>(108)</u>	<u>26,456</u>	<u>26,348</u>	<u>19,347</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

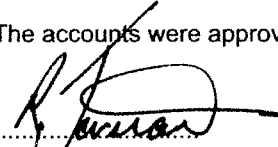
THE MUDHOUSE CHILDREN'S FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		27,387		20,289	
Creditors: amounts falling due within one year	8	<u>(1,039)</u>		<u>(942)</u>	
Net current assets			<u>26,348</u>		<u>19,347</u>
Income funds					
Restricted funds	9		26,456		11,788
Unrestricted funds			<u>(108)</u>		<u>7,559</u>
			<u>26,348</u>		<u>19,347</u>

The accounts were approved by the Trustees on 28.9.2022


.....
Mr R. Jarman (Chairman)
Trustee

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The Mudhouse Children's Foundation is a charitable incorporated organisation registered 22 January 2015. The registered charity number is 1160089. The registered office is The Drift, Hall Lane, Upper Farringdon, Alton, Hampshire, GU34 3EA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium impact of the Covid-19 virus.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	17,364	70,338	87,702	26,794	28,575	55,369
Grants	-	-	-	6,500	2,750	9,250
	<u>17,364</u>	<u>70,338</u>	<u>87,702</u>	<u>33,294</u>	<u>31,325</u>	<u>64,619</u>

3 Raising funds

	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	-	130
	<u>-</u>	<u>130</u>
Analysis by fund		
Unrestricted funds	-	
	<u>-</u>	<u></u>

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Overseas projects costs 2021 £	Overseas projects costs 2020 £
Charitable expenditure	77,670	58,991
Share of support costs (see note 5)	1,993	1,779
Share of governance costs (see note 5)	1,038	942
	<u>80,701</u>	<u>61,712</u>
Analysis by fund		
Unrestricted funds	22,596	27,504
Restricted funds	58,105	34,208
	<u>80,701</u>	<u>61,712</u>
For the year ended 31 December 2020		
Unrestricted funds	27,504	
Restricted funds	34,208	
	<u>61,712</u>	

5 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Post and stationery	294	-	294	317
Computer costs	378	-	378	252
Administrative costs	265	-	265	739
Bank charges	440	-	440	471
Support costs heading 6	616	-	616	-
Independent examiners fee	-	1,038	1,038	942
	<u>1,993</u>	<u>1,038</u>	<u>3,031</u>	<u>2,721</u>
Analysed between Charitable activities	<u>1,993</u>	<u>1,038</u>	<u>3,031</u>	<u>2,721</u>

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Trustees

Under the provisions of the governing document of the Charity, a gift valued at £39 was given to Trustee Janet Earney in recognition of her 70th birthday and years of service to the charity (2020 - none).

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,039	942

THE MUDHOUSE CHILDREN'S FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020 £	Movement in funds			Balance at 31 December 2020 £	Transfers £	Movement in funds			Balance at 31 December 2021 £
		Income £	Expenditure £	Transfers £			Income £	Expenditure £	Transfers £	
Contain A School project	4,472	-	-	(4,472)	-	-	-	-	-	-
Food programme	897	-	-	-	897	-	-	-	-	897
Sponsor A Child	13,774	30,325	(34,208)	-	9,891	36,838	(29,052)	-	2,435	17,677
Bore hole and water project	-	-	-	-	-	-	(2,435)	2,435	-	-
Chimney Project	-	1,000	-	-	1,000	33,500	(26,618)	-	-	7,882
	<u>19,143</u>	<u>31,325</u>	<u>(34,208)</u>	<u>(4,472)</u>	<u>11,788</u>	<u>70,338</u>	<u>(58,105)</u>	<u>2,435</u>	<u>2,435</u>	<u>26,456</u>

Contain A School Project

This project is to provide accommodation and facilities for school children in Ngorongoro.

Food Programme

The aim of this project is to provide sustainable food sources for the children resident in the area.

Sponsor A Child

This project is to provide sponsorship for the provision of children's education.

Bore Hole and Water Project

The Bore hole and well projects are to provide fresh water all year round for the sponsored children and the wider Maasai community.

Chimney Project

This project is to provide installation of chimneys and cookers to the mud houses.

THE MUDHOUSE CHILDREN'S FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Restricted funds

(Continued)

The transfer to the restricted fund for the Bore Hole and Water Project represents income required for unforeseen repairs and maintenance.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Current assets/(liabilities)	(108)	26,456	26,348	7,559	11,788	19,347
	<u>(108)</u>	<u>26,456</u>	<u>26,348</u>	<u>7,559</u>	<u>11,788</u>	<u>19,347</u>

11 Related party transactions

The remuneration of key management personnel is as follows.

Nicky Jarman (wife of a trustee) was paid £6,566 for project coordinating services, provided during the year (2020: £6,496)

The Mudhouse Children's Foundation

England & Wales - Charity number 1160089

Accounts



UK charity registration number 1160089
Trustees Report 2020

Introduction

The Mud House Children's Foundation is a UK registered charity established to support and develop opportunities for children, especially from the Maasai communities of the Loliondo area of Ngorongoro District, to access education and improve their life choices. In recognition of the need and desire to create sustainable solutions our charity works closely with relevant Tanzanian government officers, the Chiefs of Maasai villages, Headteachers of schools and wider members of the relevant communities.

Structure, governance and management

Our charity formally commenced operations in January 2015 under the title of Ngorongoro Education Project Trust. In July 2020, with the approval of the UK Charity Commission and all our Trustees, the charity changed its title to the Mud House Children's Foundation. It is now formally registered under this new name.

The Trustees appointed have been drawn from acquaintances of the charity originators providing a useful blend of senior level experience from the public, private and voluntary sectors. All Trustees have been nominated and appointed at formal charity Board meetings. This year the Board membership has remained stable with just one new addition. We were delighted to appoint Mrs Gaynor Mckeown, a long term supporter of our charity who possesses a wealth of useful voluntary and charity sector experience.

Present structure of Trustee Board

Chair: Mr Robin Jarman LLB, MSt (Cantab)

Trustees: Mrs Helen Culverwell, Mrs Aly Ryan, Mr James Culverwell, and Mrs Titian Fleming.

Mr Matthew Culverwell , Mrs Jan Earney and Mrs Gaynor McKeown.

Patrons; Sir Alan and Lady Grose. Mrs Sylvia Goodall

To date, our charity has continued to primarily operate with the assistance of volunteers. We continue to support a range of relevant projects overseen by the Trustees, whilst delivered and managed by Mrs Nichola Jarman our Projects Director and Project Development manager, Hannah Povey.

Understandably, the Covid-19 pandemic has frustrated our travel plans this past year. In March 2020, a group of volunteers and a Trustee had to return prematurely from Tanzania in order to avoid being stranded. However, their somewhat curtailed visit still enabled meetings to be held with key stakeholders in the relevant communities and provided opportunities to review our projects and to verify the well-being of our sponsored children.

Our Partners

Without the support of key trusted, capable and committed people in Tanzania our efforts would all be in vain. We should recognise the contributions of The Loliondo District Commissioner, Government Education Officers, Headteachers and staff of schools, Chiefs of the Maasai bomas and numerous other community members, especially the charity manager, Salome Nassei, the Issuja family and countless others who have welcomed us into their lives and assisted us to help Tanzanian children.

Objectives & Activities

In accordance with our Constitution our stated objectives and activities are as follows;

- To raise educational standards in the schools in the Ngorongoro District of Tanzania and
- to improve access for children.
- To create a self-improving, self-sustaining system by developing community cohesion.

Activities: This will be achieved by;

- Maintaining a school sponsored child programme
- Providing teacher training, researching and evaluating its impact
- Supporting the government to provide appropriate boarding for Maasai school children
- Establishing a community educational resource base (Internet hub/library)
- Support to maintain educational buildings
- Providing vital school resources, materials and equipment
- Developing exchanges with local and international volunteer students

As a small charity based in the UK which is focused on delivering frontline meaningful projects in Tanzania it is not surprising that, over the years, we have encountered many challenges and learnt an enormous amount from our experiences. Notwithstanding the complexities of our operating environment, with the generosity of donors and incredible support of many volunteers and partners we are, with justifiable pride, able to point to proven successful delivery of several ongoing projects.

Achievements & Performance

Despite the challenges presented this year by the pandemic, we are still able to report and highlight the completion and ongoing development of a number of successful projects.

a) Sponsored Children Education Programme

Many Maasai children live in semi-permanent remote villages (called bomas) across the Ngorongoro region. Each day, the children often face lengthy journeys, on foot, to just reach a school. Many such journeys are of 1-2 hours duration. At the request of Maasai Chiefs and their communities our sponsored children programme was introduced to enable those children living in poverty to access boarding accommodation at the school(s). With the generous donations of UK residents, we are currently sponsoring 65

children in 10 educational establishments. These are primarily located in the Wasso, Loliondo area of Ngorongoro but college students are located in various cities in Tanzania.

To ensure fairness the sponsored children are selected by strict criteria and negotiation with individual Maasai bomas. Salome Nassei (a senior local Maasai) co-ordinates this process as well as the ongoing needs and welfare of each child in liaison with the parents or guardian. In the future we hope to attract further sponsorship opportunities to fund even more children.

b) Accommodation

The Maasai parents and guardians of the sponsored children provide a hostel for the majority of our young children. Our charity supports this venture via utilities and building maintenance costs. Last year we reported that the local government had inspected the premises for suitability and were encouraging the construction of additional accommodation to enable expansion. In our view this would be both expensive and from past experience, potentially counter productive. Alternative options are still being scoped and there is a potential longer term solution involving a new boarding school which is under serious consideration. This could alleviate many concerns. Meanwhile, to meet safety regulations, our charity has purchased fire extinguishers and smoke alarms which have been installed in the hostel. This year, we have also arranged for the parents, guardians and volunteers to receive safeguarding/child protection training.

c) School Playground

This year a further playground was funded and installed at Sakala Primary School.

d) Health and Wellbeing Project

We have closely monitored the Covid-19 situation and despite our initial concerns, it would appear that the virus has yet to seriously impact this remote area of Tanzania. However, to assist the Maasai communities our charity has facilitated the circulation of Covid-19 safety information and provided vital hygiene products such as sanitizer, soap and suitable water containers to many bomas (a small village).

Over the years we have grown concerned about the living environment of the Maasai children. The mud houses have open wood fires and little ventilation. This causes health problems from smoke inhalation and children occasionally suffering horrendous burn injuries. In consequence, our charity has trialled a brick oven with chimney in a Maasai mud house. The results were promising and following extensive research we have identified more efficient and effective options. Recently, a few of our UK grant bids have been successful and we hope, in the coming year, to commence the installation of 100 chimneys and cookers.

e) Food Programme

Last year we reported that owing to a dramatic shortage of crops and subsequent inability to feed the sponsored children that an emergency food programme was rapidly introduced. In addition, an alternative irrigation and farming project was subsequently scoped with a view to providing a more sustainable solution. This led to maize, beans, potatoes, tomatoes and other vegetables being farmed and the first crop harvested providing vital food for the children. We are pleased to report that this year it has not been necessary to implement a food shortage response.

Fundraising

This year the Covid-19 pandemic frustrated several fundraising events, especially our annual weekend music festival. Despite these disappointments, the charity has been successful in raising funds via several UK Grant bids.

The Mud House Club

The Mud House Club was launched last year and has a healthy growing membership. It now plays a vital role, enabling us to communicate our important work to a wider audience which is also attracting new volunteers.

Financial review

Our existing projects have sufficient specific fundraising support. However, it is hoped that the development of our new project "Looking Beyond" which hopes to support children through further education and university will attract fresh sponsors and enable us to continue to improve the life chances of Maasai children.

Charity Registration No. 1160089

THE MUDHOUSE CHILDREN'S FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

THE MUDHOUSE CHILDREN'S FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Patrons	Sir Alan Grose Lady Grose Sylvia Goodall
Trustees	Mr R Jarman (Chairman) Mrs H Culverwell Mr J Culverwell Mrs T Fleming Mrs A Ryan Mr M Culverwell Mrs J Earney Mrs G Mckeown (Appointed 8 September 2020)
Charity number	1160089
Principal address	The Drift Hall Lane Upper Farringdon Alton Hampshire GU34 3EA
Independent examiner	Knill James LLP One Bell Lane Lewes East Sussex BN7 1JU

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THE MUDHOUSE CHILDREN'S FOUNDATION

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THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year from 1 January 2020 to 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed dated 22 January 2015, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

The Mudhouse Children's Foundation is a UK registered charity established to support and develop opportunities for children, especially from the Maasai communities of the Loliondo area of Ngorongoro District, to access education and improve their life choices. In recognition of the need and desire to create sustainable solutions our charity works closely with relevant Tanzanian government officers, the Chiefs of Maasai villages, Headteachers of schools and wider members of the relevant communities.

Objectives and activities

In accordance with our Constitution our stated objectives and activities are as follows;

- To raise educational standards in the schools in the Ngorongoro District of Tanzania and to improve access to education for children.
- To create a self-improving, self-sustaining system by developing community cohesion.

Activities: This will be achieved by:

- Establishing a school sponsored child programme
- Providing teacher training, researching and evaluating its impact
- Supporting the government to provide appropriate boarding for Maasai school children
- Establishing a community educational resource base (Internet hub/library)
- Support to maintain educational buildings
- Providing vital school resources, materials and equipment
- Developing exchanges with local and international volunteer students

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

As a small charity based in the UK which is focused on delivering frontline meaningful projects in Tanzania it is not surprising that we have encountered many challenges and learnt an enormous amount from our experiences. Notwithstanding the complexities of our operating environment with the generosity of donors and incredible support of many volunteers and partners we are, with justifiable pride, able to report and highlight the completion and development of a number of successful projects.

Sponsored Children Education Programme

Many Maasai children live in semi-permanent remote villages (called bomas) across the Ngorongoro region. Each day, the children often face lengthy journeys, on foot, to just reach a school. Many such journeys are of 1-2 hours duration. At the request of Maasai Chiefs and their communities our sponsored child programme was introduced to enable those children living in poverty to access boarding accommodation at the school(s). With the generous donations of UK residents we are currently sponsoring 65 children to attend school in 10 educational establishments. These are primarily located in the Wasso, Loliondo area of Ngorongoro but college students are located in various cities in Tanzania. To ensure fairness the sponsored children are selected by strict criteria and negotiation with individual Maasai bomas. Salome Nassei (a senior local Maasai) co-ordinates this process as well as the ongoing needs and welfare of each child in liaison with the parents or guardian. In the future we hope to attract further sponsorship opportunities to fund more children.

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Accommodation

The Maasai parents and guardians of the sponsored children provide a hostel for the majority of our young children. Our charity supports this venture via utilities and building maintenance costs. Last year we reported that the local government inspected the premises for suitability and they were encouraging the construction of additional accommodation to enable expansion. In our view this would be expensive and from past experience, potentially, counter-productive. Alternative options are still being scoped and there is a potential longer term solution involving a new boarding school which is under serious consideration. This could alleviate many concerns. Meanwhile, to meet safety regulations, our charity has purchased fire extinguishers and smoke alarms which have been installed in the hostel. This year, we have also arranged for the parents, guardians and volunteers to receive safeguarding/child protection training.

Food Programme

We reported last year that owing to a dramatic shortage of crops and subsequent inability to feed the sponsored children an emergency food programme was rapidly introduced. In addition, an alternative irrigation and farming project was subsequently scoped with a view to providing a more sustainable solution. This has led to maize and beans being farmed and the first crop harvested providing vital food for the children. We are pleased to report that this year it has not been necessary to implement a food shortage response.

Volunteer Programmes

The charity has continued to support, by way of arrangements and co-ordination, several visits by volunteers from the UK. An experienced recently retired headteacher has visited four times, at her own expense. She has introduced a teacher training and monitoring programme in two local schools.

Health and Wellbeing Project

We have closely monitored the Covid-19 situation and despite our initial concerns, it would appear that the virus has yet to seriously impact this remote area of Tanzania. However, to assist the Maasai communities our charity has facilitated the circulation of Covid-19 safety information and provided vital hygiene products such as sanitizer, soap and suitable water containers to many bomas (a small village).

Over the years we have grown concerned about the living environment of the Maasai children. The mud houses have open wood fires and little ventilation. This causes health problems from smoke inhalation and children occasionally suffering horrendous burn injuries. In consequence, our charity has recently trialled a brick oven with chimney in a Maasai mud house. The results were promising and following extensive research we have identified more efficient and effective options. Recently, a number of UK grant bids have been successful and we hope, in the coming year, to commence the installation of 100 chimneys and cookers.

Healthy Water Project

A generous donation, from Alton Rotary Club led to our charity commissioning the installation of a new bore well and solar pump on Massai land adjacent to the boarding hostel. A new water tower and tanks have since been installed which, during the recent drought, enabled us to support our sponsored children, the crops and importantly the wider community to access vital clean water.

School Playground

This year a further playground was funded and installed at Sakala Primary School.

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

New operational name and logo

Following a period of consolidation, last year the Trustees agreed that a new operational brand name and logo should be introduced. In consultation with Maasai Chiefs it was agreed that the new operational name for our charity would be "The Mudhouse Children's Foundation". The UK Charity Commission were informed of this new development.

Fundraising

This year the Covid-19 pandemic frustrated several fundraising events, especially our annual weekend music festival. Despite these disappointments, the charity has been successful in raising funds via several UK grant bids.

The Mudhouse Club

The Mudhouse Club was launched last year and has a healthy growing membership. It now plays a vital role, enabling us to communicate our important work, attract new volunteers and enable us to continue to grow and develop.

Financial review

Our existing projects have sufficient specific fundraising support. However, it is hoped that the development of new project "Looking Beyond" which hopes to support children through further education and university will attract fresh sponsors and enable us to continue to improve the life chances of Maasai children.

Risk

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was established by a charitable trust deed on 22 January 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R Jarman (Chairman)

Mrs H Culverwell

Mr J Culverwell

Mrs T Fleming

Mrs A Ryan

Mr M Culverwell

Mrs J Earney

Mrs G Mckeown

(Appointed 8 September 2020)

THE MUDHOUSE CHILDREN'S FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Patrons; Sir Alan, Lady Grose and Sylvia Goodall.

Our charity formally commenced operations in January 2015 under the title of Ngorongoro Education Project Trust. In July 2020, with the approval of the UK Charity Commission and all our Trustees, the charity changed its title to The Mud House Children's Foundation. It is now formally registered under this new name.

The Trustees appointed have been drawn from acquaintances of the charity originators providing a useful blend of senior level experience from the public, private and voluntary sectors. All Trustees have been nominated and appointed at formal charity board meetings. The Board membership has remained stable with just one new addition. We were delighted to appoint Mrs Gaynor Mckeown, a long term supporter of our charity who possesses a wealth of useful voluntary and charity sector experience.

To date, our charity has continued to operate solely with the assistance of volunteers. We continue to support a range of relevant projects overseen by the Trustees whilst delivered and managed by Mrs Nichola Jarman our volunteer Project Director and Project Development Manager Hannah Povey.

Understandably, the Covid-19 pandemic has frustrated our travel plans this past year. In March 2020, a group of volunteers and a Trustee had to return prematurely from Tanzania in order to avoid being stranded. However, their somewhat curtailed visit still enabled meetings to be held with key stakeholders in the relevant communities and provided opportunities to review our projects and to verify the well-being of our sponsored children.

Our Partners

Without the support of key trusted, capable and committed people in Tanzania our efforts would all be in vain. We should recognise the contributions of The Loliondo District Commissioner, Government Education Officers, Headteachers and staff of schools, Chiefs of the Maasai bomas and numerous other community members, especially the Issujah family and countless others who have welcomed us into their lives and assisted us to help Tanzanian children

There are no further related parties apart from those noted above.

The trustees' report was approved by the Board of Trustees.


.....
Mr R Jarman (Chairman)

Trustee

Dated: 16/6/21

THE MUDHOUSE CHILDREN'S FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDHOUSE CHILDREN'S FOUNDATION

I report to the trustees on my examination of the financial statements of The Mudhouse Children's Foundation (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

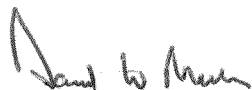
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



David W Martin FCA
Knill James LLP
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 22 June 2021

THE MUDHOUSE CHILDREN'S FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies	2	33,294	31,325	64,619	77,302
Expenditure on:					
Raising funds	3	130	-	130	4,687
Charitable activities	4	27,504	34,208	61,712	68,039
Other	8	-	-	-	5,074
Total resources expended		<u>27,634</u>	<u>34,208</u>	<u>61,842</u>	<u>77,800</u>
Net incoming/(outgoing) resources before transfers		5,660	(2,883)	2,777	(498)
Gross transfers between funds		4,472	(4,472)	-	-
Net income/(expenditure) for the year/ Net movement in funds		<u>10,132</u>	<u>(7,355)</u>	<u>2,777</u>	<u>(498)</u>
Fund balances at 1 January 2020		(2,573)	19,143	16,570	17,068
Fund balances at 31 December 2020		<u><u>7,559</u></u>	<u><u>11,788</u></u>	<u><u>19,347</u></u>	<u><u>16,570</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

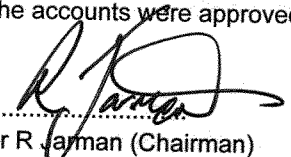
THE MUDHOUSE CHILDREN'S FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		20,289		17,512	
Creditors: amounts falling due within one year	9	<u>(942)</u>		<u>(942)</u>	
Net current assets			<u>19,347</u>		<u>16,570</u>
Income funds					
Restricted funds	10		11,788		19,142
Unrestricted funds			<u>7,559</u>		<u>(2,572)</u>
			<u>19,347</u>		<u>16,570</u>

The accounts were approved by the Trustees on 16/6/21


.....
Mr R Jarman (Chairman)
Trustee

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Mudhouse Children's Foundation is a charitable incorporated organisation registered 22 January 2015. The registered charity number is 1160089. The registered office is The Drift, Hall Lane, Upper Farringdon, Alton, Hampshire, GU34 3EA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium impact of the Covid-19 virus.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	26,794	28,575	55,369	38,541	38,761	77,302
Grants	6,500	2,750	9,250	-	-	-
	<u>33,294</u>	<u>31,325</u>	<u>64,619</u>	<u>38,541</u>	<u>38,761</u>	<u>77,302</u>

3 Raising funds

	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	130	4,687
	<u>130</u>	<u>4,687</u>
Analysis by fund		
Unrestricted funds	130	
	<u>130</u>	

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Overseas projects costs 2020 £	Overseas projects costs 2019 £
Charitable expenditure	58,991	65,349
Share of support costs (see note 5)	1,779	1,748
Share of governance costs (see note 5)	942	942
	<u>61,712</u>	<u>68,039</u>
Analysis by fund		
Unrestricted funds	27,504	34,971
Restricted funds	34,208	33,068
	<u>61,712</u>	<u>68,039</u>
For the year ended 31 December 2019		
Unrestricted funds	34,971	
Restricted funds	33,068	
	<u>68,039</u>	

5 Support costs

	Support costs £	Governance costs £	2020 £	2019 £
Post and stationery	317	-	317	356
Computer costs	252	-	252	40
Administrative costs	739	-	739	684
Bank charges	471	-	471	668
Independent examiners fee	-	942	942	942
	<u>1,779</u>	<u>942</u>	<u>2,721</u>	<u>2,690</u>
Analysed between Charitable activities	<u>1,779</u>	<u>942</u>	<u>2,721</u>	<u>2,690</u>

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed any expenses during the period.

7 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

8 Other

	Unrestricted funds	Total
	2020	2019
	£	£
Net loss on disposal of tangible fixed assets	-	5,074

9 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	942	942

THE MUDHOUSE CHILDREN'S FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2019		Movement in funds			Movement in funds			Balance at 31 December 2020	
	£	£	Income	Expenditure	Transfers	Income	Expenditure	Transfers	£	£
Contain A School project	4,472	-	-	-	-	-	-	(4,472)	-	-
Food programme	1,489	-	-	(592)	-	-	-	-	897	897
Sponsor A Child	7,323	-	35,562	(29,112)	-	30,325	(34,208)	-	9,891	9,891
Bore Well and Solar Pump Project	-	3,199	-	(3,364)	165	-	-	-	-	1,000
Chimney Project	-	-	-	-	-	1,000	-	-	-	-
	<u>13,284</u>	<u>38,761</u>	<u>38,761</u>	<u>(33,068)</u>	<u>165</u>	<u>31,325</u>	<u>(34,208)</u>	<u>(4,472)</u>	<u>11,788</u>	<u>11,788</u>

THE MUDHOUSE CHILDREN'S FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

10 Restricted funds (Continued)

Contain A School Project
This project is to provide accommodation and facilities for school children in Ngorongoro.

Food Programme
The aim of this project is to provide sustainable food sources for the children resident in the area.

Sponsor A Child
This project is to provide sponsorship for the provision of children's education.

Bore Well and Solar Pump Project
This project is to provide sponsorship for the provision of children's education.

Chimney Project
This project is to provide installation of chimneys and cookers to the mud houses.

The transfer to the unrestricted fund for the Contain a school project represents the income of the project which is not being continued.

THE MUDHOUSE CHILDREN'S FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Current assets/ (liabilities)	7,559	11,788	19,347	(2,572)	19,142	16,570
	<u>7,559</u>	<u>11,788</u>	<u>19,347</u>	<u>(2,572)</u>	<u>19,142</u>	<u>16,570</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

THE MUDHOUSE CHILDREN'S FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDHOUSE CHILDREN'S FOUNDATION

I report to the trustees on my examination of the financial statements of The Mudhouse Children's Foundation (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

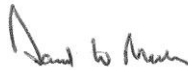
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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