

Charity registration number 1206194 (England and Wales)

MUHORONI PEOPLE FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024

MUHORONI PEOPLE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	MA McCaughey CH E Meyer JE Jones
Charity number (England and Wales)	1206194
Registered office	Border House Border Lane Fordham Downham Market Norfolk PE38 0LW
Independent examiner	Whitings LLP Norfolk House Hamlin Way Hardwick Narrows Industrial Estate King's Lynn Norfolk PE30 4NG

MUHORONI PEOPLE FOUNDATION

CONTENTS

	Page
Trustee report	1 - 4
Statement of Trustees responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

MUHORONI PEOPLE FOUNDATION

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the period ended 31 December 2024.

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 governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The objects of the CIO are prevention or relief of poverty in Muhoroni, Kenya for the public benefit by providing funding for education for healthcare, essential items and clothing including training and financial assistance to enable individuals to generate a sustainable income and be self-sufficient.

Public benefit

The trustees have considered the guidance on public benefit issued by the Charity Commission, and they consider that Muhoroni People Foundation is fulfilling its obligations in this respect by achieving the above objectives.

Achievements and performance

Significant activities and achievements against objectives

During the year, the charity completed the build of our new MPF Vocational Training and Skills Centre in Muhoroni, and set up our Basket Weaving project in the new premises. The building gives extra capacity for training opportunities and new projects whilst increasing the number of vulnerable people that can be taught an artisan skill, along with the ability to raise their income above poverty level.

We have also added more structure to MPF's work in Muhoroni by engaging three of our regular local workers on a "Contractor" basis, with full descriptions of duties to be performed:

- Project and Workshop Manager
- Workshop Supervisor
- Student Coordinator (a new post that we decided to add this year, due to increasing numbers of MPF sponsored students and our desire to give our students both pastoral and educational support.)

Sewing Project and Businesses:

We have introduced a Sewing Project with training provided by a qualified Seamstress (also a vulnerable woman) for 2 new trainees (vulnerable women) free of charge, in exchange for being trained in the implementation of new micro businesses, along with business plans, ongoing coaching and assistance in management of the businesses.

The charity has set up our seamstress in a wedding dress hire micro business, (with negligible costs to MPF) taking donated wedding dresses from the UK to Muhoroni and providing the seamstress with hire contracts and training on the implementation of the new business.

In addition we have provided the capital to start a Burial Dress micro business for our Seamstress. We have assisted her with a full business plan and provided training. The capital outlay for fabrics has been loaned and will be repaid as and when each dress is sold.

MUHORONI PEOPLE FOUNDATION

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

Education sponsorship:

Our aim is to facilitate every vulnerable child's access to education by removing the financial barriers that families face.

So far we have sponsored a teacher, a psychologist, a beautician and an agriculture student, many of whom are already giving back to the community. None of these young people would otherwise have achieved even a basic level of education without MPF's support.

We have increased the number of local vulnerable children taken on as sponsored students by MPF through increasing the number of UK donors who commit to a monthly direct debit; and by increasing the number of children we can support through MPF funds raised by our basket sales or by one-off donations and fundraisers.

We have formalised the application and selection process for MPF child education sponsorship, to clarify the criteria for full or partial funding of school fees, school uniforms, school books and stationery, and other school-related expenses, dependent on each pupil's family situation.

We have set up weekly homework clubs for day students, plus revision studies for day and boarding students during school holidays, following the appointment of our new Student Coordinator in November/December. All children attending are provided with a hot lunch, both those sponsored by MPF and those local children who just need extra learning support.

MUHORONI PEOPLE FOUNDATION

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

Healthcare and Crisis Funding:

Christmas food parcels has become a tradition for MPF. We bought, packaged and distributed over 300 Christmas food parcels to slum housing areas in and around Muhoroni. Parcels contained basic subsistence food items, such as maize, beans, cooking oil, tea and sugar. This year, we decided to get our sponsored students involved in the distribution, teaching them to begin “giving back” to their community.

We have continued supporting those most vulnerable with the MPF Crisis fund paying for medical insurance, accommodation costs, surgical procedures, subsistence and medical costs - for example: cleft lip/palette surgery, a baby with hydrocephalus; plus ongoing treatment for a young man with Elephantiasis which resulted in amputation.

We have continued funding medical insurance through NHIF and to transition to the new government-run SHA system, for those most vulnerable.

Setting up an Assisted Living facility:

We were offered rent-free use of some land in Muhoroni, on which we have built two houses along with long-drop toilet facilities and rainwater harvesting to accommodate two of our basket-weaving ladies and their families. They will act as “house mothers” to other vulnerable young people needing support. For example:

- orphan girls needing a safe place to live during school holidays
- any woman fleeing abuse;
- a young amputee who needs support to shop for food and fetch water.

Fundraising in the UK:

To support MPF, we have increased the number of market stalls and events, to generate additional revenue from sales of our sisal baskets thus allowing us to increase the number of children we sponsor in education. We have recruited more volunteers in Norfolk, London and the north east, to host more basket sales and increase the geographical spread of followers.

We continually increase general awareness of the charity through a new Instagram account, in addition to our existing active Facebook page. We also updated the MPF website, adding “Donate here” clicks to each page, plus a “latest news” page advertising our upcoming basket market venues and dates.

Charity gala dinner - Saturday 16th November 2024

One of our supporters, who visited Muhoroni with us in October, organised a gala dinner in Newcastle, with all proceeds going to MPF. Along with the profits from 100+ ticket sales on the night, we ran a bidding auction with high-end lots, sold our sisal baskets, and gave a presentation illustrating the work that MPF does in Muhoroni. Attendees were invited to make donations and to consider sponsoring our students.

Financial review

Reserves policy

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 period.

Structure, governance and management

The charity is registered with the Charity Commission registration number 1206194 and is constituted as a Charitable Incorporated Organisation.

The constitution states that the charity should be governed by a body of trustees of no less than 3 for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. There is no maximum number of charity trustees that may be appointed to the charity.

MUHORONI PEOPLE FOUNDATION

TRUSTEES REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024

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

MA McCaughey
CH E Meyer
JE Jones

The Trustees report was approved by the Board of Trustees.



Maxine McCaughey (Oct 21, 2025 13:12:46 GMT+1)

MA McCaughey
Trustee

Date: 21/10/2025

MUHORONI PEOPLE FOUNDATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE PERIOD ENDED 31 DECEMBER 2024

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MUHORONI PEOPLE FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MUHORONI PEOPLE FOUNDATION

I report to the trustees on my examination of the financial statements of Muhoroni People Foundation (the Charity) for the period ended 31 December 2024.

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.

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

Independent examiner's statement

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



[Stephen Malkin \(Oct 21, 2025 17:19:46 GMT+1\)](#)

Whitings LLP

Stephen Malkin ACA

Chartered Accountant

Norfolk House

Hamlin Way

Hardwick Narrows Industrial Estate

King's Lynn

Norfolk

PE30 4NG 21/10/2025

Date:

MUHORONI PEOPLE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Total 2024 £
Income from:			
Donations and legacies	3	124,861	124,861
Charitable activities	4	37,889	37,889
Investments	5	68	68
		<hr/>	<hr/>
Total income		162,818	162,818
 Expenditure on:			
Charitable activities	6	57,955	57,955
		<hr/>	<hr/>
Total expenditure		57,955	57,955
		<hr/>	<hr/>
Net income and movement in funds		104,863	104,863
 Reconciliation of funds:			
Fund balances at 14 December 2023		-	-
		<hr/>	<hr/>
Fund balances at 31 December 2024		104,863	104,863
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

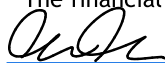
MUHORONI PEOPLE FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£
Fixed assets			
Tangible assets	9		67,650
Current assets			
Debtors	10	1,690	
Cash at bank and in hand		43,298	
		44,988	
Creditors: amounts falling due within one year	11	(7,775)	
Net current assets			37,213
Total assets less current liabilities			104,863
The funds of the Charity			
Unrestricted funds	12		104,863
			104,863

The financial statements were approved by the trustees on 21/10/2025.....



Maxine McCaughey (Oct 21, 2025 13:12:46 GMT+1)

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MA McCaughey

Trustee

MUHORONI PEOPLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Muhoroni People Foundation is constituted as a Charitable Incorporated Organisation within the UK and is registered with the Charity Commission, charity number 1206194. The registered address is Border House, Border Lane, Fordham, Downham Market, Norfolk, PE38 0LW

1.1 Reporting period

FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

1.2 Basis of preparation

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" 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)". The Charity is a Public Benefit Entity as defined by FRS 102.

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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.5 Income

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.

MUHORONI PEOPLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Not Depreciated
Fixtures and fittings	20% Reducing Balance
Computers	20% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

MUHORONI PEOPLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MUHORONI PEOPLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Total 2024 £
Donations and gifts	124,861	124,861

4 Income from charitable activities

	Unrestricted funds 2024 £
Income	
Basket Sales	17,853
Fundraising	20,036
	37,889

5 Income from investments

	Unrestricted funds 2024 £
Interest receivable	68

MUHORONI PEOPLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	2024 £
Direct costs	
Activity general fees	1,569
Postage, stationery and advertising	1,450
Craft material	1,640
Insurance	89
Venue hire	4,437
Small equipment	1,613
Stall fees	22,813
Repairs and maintenance	9,629
Transfers to Kenya	1,406
Export and transport	3,503
Medical Expenses	2,086
Equipment	59
Depreciation	5,054
Scratchcard	746
Sundry Costs	661
	<u>56,755</u>
Share of support and governance costs (see note 7)	
Governance	<u>1,200</u>
	<u>57,955</u>
Analysis by fund	
Unrestricted funds	<u>57,955</u>

7 Support costs allocated to activities

	2024 £
Governance costs	<u>1,200</u>
Analysed between:	
Independent examiner's fees	<u>1,200</u>

8 Taxation

As a charity, Muhoroni People Foundation is exempt from tax on income and gains falling within part 10 of the Income Taxes Act 2007 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

MUHORONI PEOPLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

9 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
Additions	65,911	1,215	1,270	68,396
At 31 December 2024	65,911	1,215	1,270	68,396
Depreciation and impairment				
Depreciation charged in the period	-	365	381	746
At 31 December 2024	-	365	381	746
Carrying amount				
At 31 December 2024	65,911	850	889	67,650

10 Debtors

	2024
	£
Amounts falling due after more than one year:	
Trade debtors	1,690

11 Creditors: amounts falling due within one year

	2024
	£
Other creditors	6,575
Accruals and deferred income	1,200
	7,775

12 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 14 December 2023	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	-	162,818	(57,955)	104,863

MUHORONI PEOPLE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

13 Analysis of net assets between funds

	Unrestricted funds 2024 £
At 31 December 2024:	
Tangible assets	67,650
Current assets/(liabilities)	37,213
	<hr/>
	104,863
	<hr/>

14 Related party transactions

Included within creditors amounts falling due within one year is an amount loaned to the charity by M A McCaughey, a trustee, of £6,574. This is repaid within the next 12 months.