

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 06 MAR 2024

WED

Hon Owen Baya, MP
Deputy Leader, Majority Party
Gertrude Chebet

OF

THE AUDITOR-GENERAL

ON

**THE SALVATION ARMY LIKONI HIGH
SCHOOL FOR THE VISUALLY IMPAIRED**

**FOR THE YEAR ENDED
30 JUNE, 2022**

MOMBASA COUNTY

PARLIAMENT
OF KENYA
LIBRARY



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30000, Nairobi
KENYA
31 JUL 2023
RECEIVED



**THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY
IMPAIRED
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2022**

**Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)**

11

11

11

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Table of Contents	Page
I. Key School Information And Management	iv
II. Summary Report Of Performance Of The School	ix
III. Statement Of School Management Responsibility.....	xvi
IV. Report Of The Independent Auditors	xvii
V. Statement Of Receipts And Payments Period To 30 th June 2022.....	1
VI. Statement Of Financial Assets And Financial Liabilities As At 30 th June 2022	2
VII. Statement Of Cash Flows For The Period Ended 30 th June 2022	3
VIII. Statement Of Budgeted Versus Actual Amounts For The Year Ended 30 th June 2022	4
IX. Significant Accounting Policies	8
X. Notes To The Financial Statements	9

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

I. Key School Information And Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Mombasa County, Likoni Sub-County

The school was registered in 11/2018 under registration number 01S30000260 and is currently categorized as a *national* public school established, owned or operated by the Government.

The school is a boarding school and had 66 number of students as at 30th June 2022. It has 4 streams and 14 teachers of which 3 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Board Member 2022-2026

Ref:	Name of Board Member	Designation	Date of appointment
1	Charles Muthama	Chairman	10/2/2022
2	Christine C.Aiyabei	Secretary - Principal	10/2/2022
3	Japheth Bavu Dzehah	Member	10/2/2022
4	Margaret Kerubo Gertare	Member	10/2/2022
5	Shamsa Abubakar	Member	10/2/2022
6	Paul Koech	Member	10/2/2022
7	Suleiman Malumbo	Member	10/2/2022
8	Elizabeth Kyalo	Member	10/2/2022
9	Hannah Chao	Member – Rep CEB	10/2/2022
10	Miriam Mwendu	Member Rep Teachers	10/2/2022
11	Major Andrew Makau	Member - Sponsor	10/2/2022
12	Lt Miriam Mbinda		10/2/2022
13	Ernest Mokaya	Member	10/2/2022
14	Sammy Jaka	Member	10/2/2022
15	David Otieno	Rep Students	10/2/2022

Key School Information And Management (Continued)

The function of the School Board of Management include:

- Promote the best interests of the School and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 2013
- Ensure and assure the provision of proper and adequate facilities for the School
- Manage the School's affairs in accordance with the rules and regulations governing occupational safety and health.
- Advise the County Education Board on the staffing needs of the School.
- Determine cases of pupils discipline and make reports to the CEB
- Prepare comprehensive termly report on all areas of its mandate and submit the report to CEB
- Administer and manage the resources of the School
- Receive, collect and account for any funds accruing to the institution in accordance with Article 226 (1) (a) of the Constitution of Kenya, Section 81 of the Public Finance Management Act, 2012 and the Fourth Schedule para 21 and 23 of the Basic Education Act, 2013.

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Key School Information And Management (Continued)

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
5	Development Committee	<ul style="list-style-type: none"> ● Paul Koech ● Christine C. Aiyabei ● Shamsa Abubakar ● Charles Muthama ● Mj. Andrew Makau ● Suleiman Malumbo 	Chairperson Secretary	1 out of 1
				1 out of 1
				1 out of 1
				1 out of 1
				1 out of 1
				1 out of 1
6	Discipline and welfare Committee	<ul style="list-style-type: none"> ● Ernest Mokaya ● Paul Koech ● Margret Kerubo ● Lt. Miriam Mbinda ● Miriam Mwende ● Feisal Mohamed 	-Chairperson	1 out of 1
				1 out of 1
				1 out of 1
				1 out of 1
				1 out of 1
				1 out of 1

(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Christine C. Aiyabei	352104
2	Deputy Principal	Charles Mwambela	322742
3	School Bursar	Owino Jonathan	ID.25406464

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

a) **Teacher Student ratio: 1:5**

Teachers employed by TSC	11
BOM Teachers	3
Teachers recruited and posted to the school within the year	3
Teachers transferred/ retired during the period	0

Subject Allocation:

SUBJECTS	NO OF TEACHERS
<i>English/Literature</i>	2
<i>Math</i>	2
<i>Kiswahili</i>	2
<i>Biology</i>	2
<i>Home Science</i>	1
<i>Geography</i>	2
<i>Business Studies</i>	1
<i>Music</i>	1
<i>Chemistry</i>	1
<i>History</i>	2
<i>CRE</i>	1
<i>IRE</i>	1
<i>Physics</i>	1
<i>Argriculture</i>	1

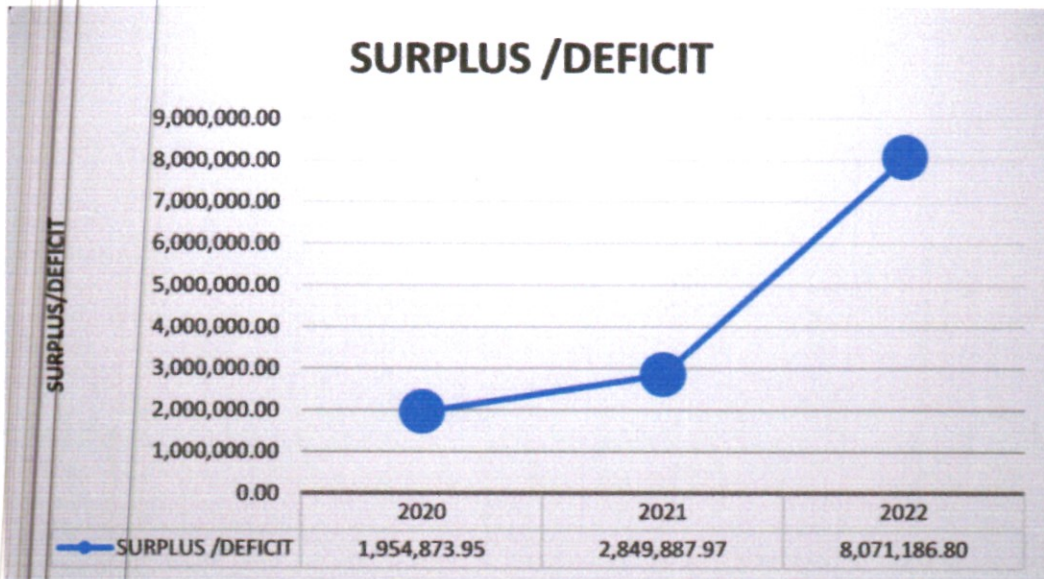
THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

II. Summary Report Of Performance Of The School

The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) **Financial performance:**

Surplus /Deficit



Capitation Grants

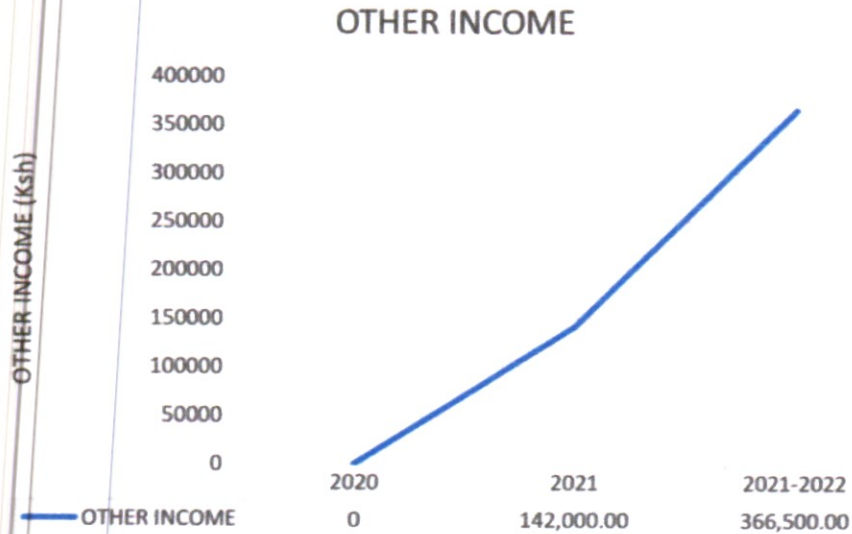
YEAR	SPECIAL NEEDS EDUCATION GRANT (Ksh)	FDSE-OPERATION (Ksh)	FDSE-TUITION (Ksh)
2020	2,204,541.00	762,875.00	127,708.00
2021(JAN-JUNE)	1,000,400.00	483,137.96	77,475.00
2021(JULY)-2022	2,509,825.50	976,952.90	224,424.00

Capitation Grant Per Student

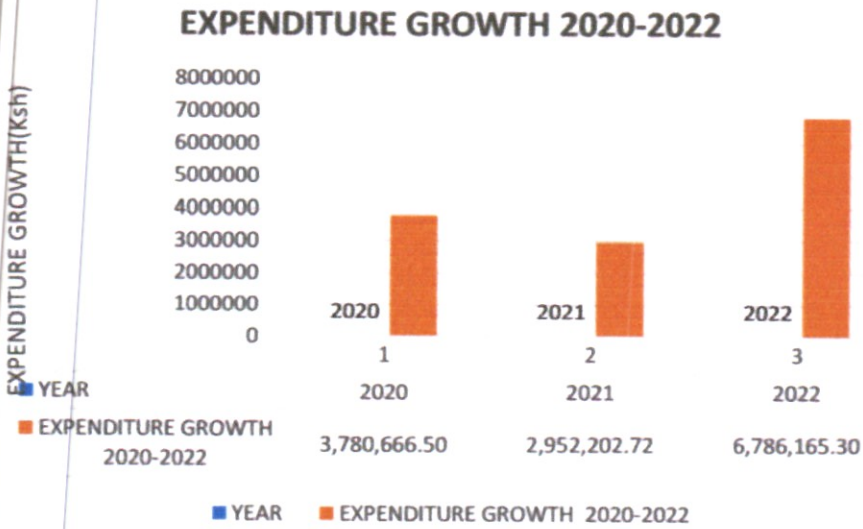
YEAR	SPECIAL NEEDS EDUCATION GRANT	FDSE-OPERATION	FDSE-TUITION
2020	1:35730	1:11650	1:1851
2021(JAN-JUNE)	1:13339	1:9564	1:1659
2021(JULY)-2022	1:38,028	1:14,802	1:3400

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Other Income



Expenditure Growth



MOVEMENT OF TRADE CREDITORS 2020-2022



MOVEMENT OF TRADE DEBTORS 2020-2022



THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Cash Balances

ACCOUNT TYPE	2020	2021	2022
TUITION	0.00	0.00	0.00
OPERATION	245.00	245.00	0.00
SCHOOL FUND	72,517.30	64,370.00	87,970.00
INFRASTRUCTURE	0.00	0.00	0.00
	72,762.30	64,615.00	87,970.00

Bank Balances

ACCOUNT TYPE	ACCOUNT NUMBER	2020	2021	2022
TUITION	2035417039	159,223.86	38,192.80	55,027.80
OPERATION	2035417047	1,891,555.35	1,907,770.14	2,564,728.44
SCHOOL FUND	2035417063	490,946.35	75,117.35	1,431,145.35
INFRASTRUCTURE	1225965446	3,935,191.50	1,875,851.50	11,032,625.50
		6,476,917.06	3,896,931.79	15,083,527.09

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

a) Teacher Student ratio: 1:5

Teachers employed by TSC	11
BOM Teachers	3
Teachers recruited and posted to the school within the year	3
Teachers transferred/ retired during the period	0

Subject Allocation:

SUBJECTS	NO OF TEACHERS
<i>English/Literature</i>	<i>2</i>
<i>Math</i>	<i>2</i>
<i>Kiswahili</i>	<i>2</i>
<i>Biology</i>	<i>2</i>
<i>Home Science</i>	<i>1</i>
<i>Geography</i>	<i>2</i>
<i>Business Studies</i>	<i>1</i>
<i>Music</i>	<i>1</i>
<i>Chemistry</i>	<i>1</i>
<i>History</i>	<i>2</i>
<i>CRE</i>	<i>1</i>
<i>IRE</i>	<i>1</i>
<i>Physics</i>	<i>1</i>
<i>Argriculture</i>	<i>1</i>

Subject Combination Shortage

SHORTAGE	Subject Combination
4	IRE/Music Business/Geo Chem/Bio Home Science/Computer

b) Mean score

2019 KCSE:

CANDIDATURE	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	2019MG	2019 MS
21	0	0	0	0	0	0	0	1	4	7	6	3	D	2.71

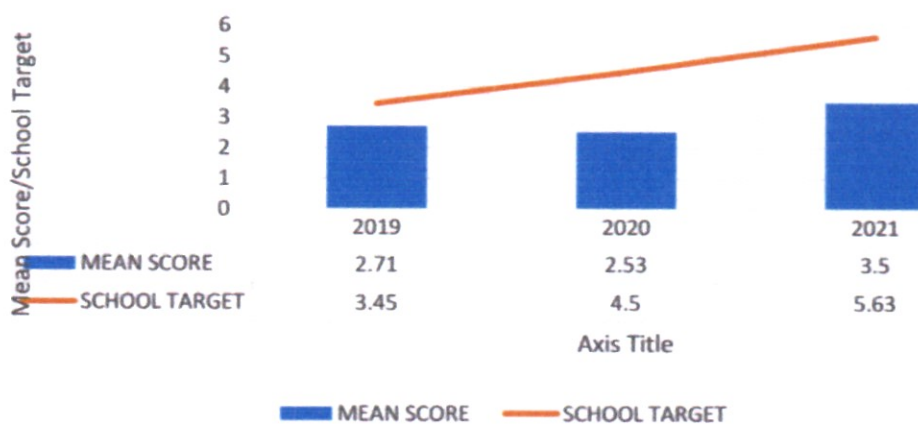
2020 KCSE:

CANDIDATURE	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	2020MS	2019 MS	DEV
14	0	0	0	0	0	0	0	2	0	3	9	0	2.64 D-	2.71 D-	-0.07

2021 KCSE:

CANDIDATURE	A	A+	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	MS 2021	MS 2020	DEV
12	0	0	0	0	0	0	0	0	1	3	2	2	3	1	3.50	2.53	+0.97

KCSE PERFORMANCE 2019-2021



THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

c) Number of Candidates in the 2019-2020 KCSE:

YEAR	2019	2020	2021
Candidature	21	14	12

e) Capacity of the school:

Enrollment	CLASSROOMS			SCIENCE LABS			WORKSHOPS		
	NO Available	Surplus	Deficit	NO Available	Surplus	Deficit	NO Available	Surplus	Deficit
66	4	0	2	0	0	2	0	0	1
	Dormitories			Dining Halls/Kitchen			Toilet Blocks		
	NO Available	Surplus	Deficit	NO Available	Surplus	Deficit	NO Available	Surplus	Deficit
	1	0	1	0	0	1	1	0	1

d) Development projects carried out by the school:

INFRASTRUCTURE DEVELOPMENT PROJECTS FOR THE 2020-2021			
S/NO	Projects	FUNDED BY	REMARKS
1.	The Proposed Construction of Girls Dormitory	Ministry of Education -Infrastructure Development Grant	Completed

Sign:



School Principal


III. Statement Of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.


Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of *The Salvation Army Likoni High School for the Visually Impaired* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.


Name: Charles Muthama
Designation: Chairman, School Board of Management
Sign: 

Date: 26/07/2023

Name: Christine Chemutai Aiyabei
Designation: School Principal & Secretary to Board of Management
Sign: 

Date: 26/7/2023



Name: Owino Jonathan Ngutwa
Designation: Bursar/ Finance Officer
Sign: 

Date: 26/7/2023

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED FOR THE YEAR ENDED 30 JUNE, 2022 – MOMBASA COUNTY

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the financial statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in use of public resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

Report of the Auditor-General on the Salvation Army Likoni High School for the Visually Impaired for the Year Ended 30 June, 2022 – Mombasa County

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Salvation Army Likoni High School for the Visually Impaired set out on pages 1 to 16, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Salvation Army Likoni High School for the Visually Impaired as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Variances Between the Statement of Receipts and Payments and the Statement of Cash Flows

The statement of receipts and payments reflects School fund income-parents contribution, payments for operations and boarding and school fund payments amount of Kshs.5,756,915, Kshs.3,588,931 and Kshs.7,332,166, respectively which differs with the statement of cash flows amount of Kshs.5,072,749, Kshs.2,473,705 and Kshs.4,059,621, respectively resulting to an unexplained variance of Kshs.684,166, Kshs.1,115,226 and Kshs.3,272,545, respectively.

In the circumstances, the accuracy and completeness of School fund income-parents contribution, payments for operations and boarding and school fund payments amount of Kshs.5,756,915, Kshs.3,588,931 and Kshs.7,332,166, respectively could not be confirmed.

2. Lack of Ownership Documents

As disclosed in Annex 2, the summary of fixed asset register includes donated assets with no values. Further, the land occupied by the school is owned by the Salvation Army

Report of the Auditor-General on the Salvation Army Likoni High School for the Visually Impaired for the Year Ended 30 June, 2022 – Mombasa County

Church. Although the School has made request to the Church to transfer the title to the School the same has not been done.

In the circumstances, the ownership, accuracy, completeness and existence of non-current assets could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Salvation Army Likoni High School for the Visually Impaired Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no other key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for [Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Increase of School Fees

During the year, it was noted that the Board of Management charged school fees to parents amounting to Kshs.791,810 contrary to the fee structure issued by the Ministry of Education and Regulation 44 of the Basic Education Regulations, 2015 which states that, 'no Public School or institution shall issue alternative fees structures other than those approved by the Cabinet Secretary'.

In the circumstances, Management was in breach of the law.

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of receipts and payments reflects boarding and school fund payments amounts of Kshs.7,332,166 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.388,950 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. This organization is not defined in Government Funding and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, the School may not have received value for the amount of Kshs.388,950 transferred to KESSHA.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Long Outstanding Students Accounts Receivables

The statement of financial assets and liabilities and as disclosed in Note 11 to the financial statements reflects a balance of Kshs.332,665 in respect of accounts receivables. The balance includes an amount of Kshs.145,844 and Kshs.31,689 on fees arrears for the previous year and fees arrears for over two (2) years respectively. However, Management has not demonstrated measures put in place to collect the long outstanding students' fees arrears.

In the circumstances, recoverability of accounts receivables balance of Kshs.332,665 could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those Charged with Governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be materials weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures, as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 October, 2023

Report of the Auditor-General on the Salvation Army Likoni High School for the Visually Impaired for the Year Ended 30 June, 2022 – Mombasa County

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021 - 2022	2020 - 2021
Receipts			
Capitation grants for tuition	1	269,674.00	77,465.50
Capitation grants for operations	2	12,852,014.40	1,606,437.95
School Fund Income- Parents' Contributions	3	5,756,915.00	2,884,059.00
School Fund Income- Other receipts	4	366,500.00	142,000
Total Receipts		19,245,103.40	4,709,962.75
Payments			
Payments for Tuition	5	252,839.00	198,496.56
Payments for operations	6	3,588,931.00	3,639,563.16
Boarding and school fund payments	7	7,332,166.60	3,721,791.00
Total Payments		(11,173,916.60)	(7,559,850.72)
Surplus/Deficit		8,071,186.80	(2,849,887.97)

The school financial statements were approved on _____ 2022 and signed by:

Sign: 

Name: Charles Muthama

Chair BOM

Date: 26/07/2023

Sign: 

Name: Christine C. Aiyabei

School Principal/
Secretary to BOM

Date: 

Sign: 

Name: Owino Jonathan

Bursar/
Finance Officer

Date: 26/7/2023

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances	8	14,533,123.19	3,896,931.79
Cash Balances	9	87,970.00	64,615.30
Total Cash and Cash Equivalents		14,621,093.19	3,961,547.09
Account's receivables	11	332,665.00	1,714,156.30
Total Financial Assets		14,953,758.19	5,675,703.39
Financial Liabilities			
Accounts Payables	12	(1,558,369.00)	(351,501.00)
Net Financial Assets		13,395,389.19	5,324,202.39
Represented By			
Fund balance b/fwd 1st Jan 2021	13	5,324,202.39	8,174,090.36
Surplus/Deficit for the year		8,071,186.80	(2,849,887.97)
Net Financial Position		13,395,389.19	5,324,202.39

The School's financial statements were approved on _____ 2022 and signed by:

Name: Charles Muthama
Chairman, BoM

Sign: 

Date: 26/07/2023

Name: Christine C. Aiyabei
School Principal/Secretary to BoM

Sign: 

Date: 26 JUL 2023



Name: Owino Jonathan
Bursar/Finance

Sign: 

Date: 26/7/2023

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

VII. Statement Of Cash Flows For The Period Ended 30th June 2022

		2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	269,674.00	77,465.50
Capitation grants for operations	2	2,580,014.40	1,486,437.95
School fund income- Parents contributions/ fees	3	5,072,749.00	717,507.00
School fund income –other receipts	4	366,500.00	142,000.00
Total receipts		8,288,37.40	2,423,410.45
Payments from operating activities*			
Payments for tuition		252,839.00	198,496.56
Payments for operations		2,473,705.00	1,470,223.16
Boarding and School Payments		4,059,621.30	1,283,483.00
Total payments		(6,786,165.30)	(2,952,202.72)
Net cash flow from operating activities		1,502,772.10	-528,792.27
Cashflow From Investing Activities			
Receipts from investing activities			
Maintenance & Improvement funds		10,272,000.00	120,000.00
Proceeds from sale of assets			
Proceeds from investments			
Total receipts		10,272,000.00	120,000.00
Payments from investing activities			
Acquisition of Assets (Girls Dormitory)		1,115,226.00	2,169,340.00
Total payments		(1,115,226.00)	(2,169,340.00)
Net cash flows from Investing Activities		9,156,774.00	-2,049,340.00
Cashflow From Financing Activities			
Receipts from financing activities			
Proceeds from borrowings/ loans			
Total receipts			
Payments from financing activities			
Repayment of principal borrowings/loans			
Total payments			
Net cash flows from investing activities			
Net increase in cash and cash equivalents		10,659,546.10	(2,578,132.27)
Cash and cash equivalent at beginning of the year		3,961,547.09	6,539,679.36
Cash and cash equivalent at end of the year		14,621,093.19	3,961,547.09

JHE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED

- Annual Report and Financial Statements

For the year ended **30th June 2022**

VIII. Statement Of Budgeted Versus Actual Amounts For The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
Receipts						
(1) Capitation Grant on Tuition						
Teaching / Learning Materials	269,360.00		269,360.00	224,424.00	44,936.00	83%
(2) Capitation Grant on Operations						
Other Voteheads	611,000.00		611,000	514,975.14	43,525.00	93%
NHIF EDU-AFYA	0.00		0	14,000.00	-14,000.00	
SNE Capitation Grant	1,909,710.00		1,909,710.00	1,909,710.00	0.00	100%
3) FDSE for infrastructure						
Maintenance & Improvement MoE	422,000.00		422,000.00	141,477.75	8,522.24	94%
Transition Infrastructure Grants	10,000,000.00		10,000,000.00	10,272,000.00	0.00	100%
(4) Fees Charged on Parents						
Personnel Emoluments i.e BOM Teachers	975,000.00		975,000.00	640,419.19	334,580.81	66%
Repairs And Maintenance	130,000.00		130,000.00	83,994.09	46,005.91	65%
Fee On Boarding Equipment and Stores	575,900.00		575,900.00	422,804.19.00	153,095.81	73%
5) Miscellaneous Income						
Income From Donations	318,035.84		318,035.84	231,500.00	86,535.84	73%
Fee For Hire of Ground and Equipment/Bus	135,000.00		135,000	135,000.00	0.00	100%
Total Income	15,346,005.84	0.00	15,346,005.84	13,943,076.00	1,402,930.00	90.86%

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED

Annual Report and Financial Statements

For the year ended **30th June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	e=d/c %
	Kshs	Kshs	Kshs	Kshs		Kshs
(6) Expenditure For Tuition						
Teaching / Learning Materials	265,439.00		265,439.00	252,839.00	12,600	95%
(7) Expenditure For Operations						
Personnel Emoluments	1,167,700.00		1,167,700.00	1,167,700.00	0.00	100%
Repairs, Maintenance & Improvements	8,918,449.84	-7,700,000.00	1,218,449.84	1,138,726.00	79,723.84	93%
Local Transport / Travelling	11,800.00		11,800.00	11,800.00	0.00	100%
Electricity, Water and Conservancy	57,000.00		57,000.00	57,000.00	0.00	100%
Security	240,000.00		240,000.00	240,000.00	0.00	100%
Administration Costs	104,600.00		104,600.00	104,600.00	0.00	100%
Lunch, Boarding Equipments and Stores	495,145.00		495,145.00	495,145.00	0.00	100%
Activity Expenses	200,000.00		200,000.00	310,960.00	-110,960.00	155%
(9) Expenditure For school fund/lunch/boarding						
Personnel Emoluments	1,000,000.00		1,000,000.00	677,100.00	322,900.00	68%
Repairs, Maintenance and Improvements	503,653.00		503,653.00	361,469.00	142,184.00	72%
Local Transport / Travelling	243,610.00		243,610.00	243,610.00	0.00	100%
Medical /Insurance Expenses	326,052.00		326,052.00	326,052.00	0.00	100%
Administration Costs	168,461.00		168,461.00	168,461.00	0.00	100%
Activity	366,948.00		366,948.00	422,200.00	-55,252.00	115%
Teaching and Learning Materials	206,111.00		206,111.00	104,750.00	101,361.00	51%
Bank Charges	0.00		0.00	9,316.30	-9,316.30	
Lunch Programme	1,071,037.00		1,071,037.00	1,649,873.00	-578,836.00	154%
Totals	15,346,005.84	-7,700,000.00	7,646,005.84	7,741,601.30	(95,595)	101.25%

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Statement Of Budgeted Versus Actual Amounts (Continued)

- Overutilization on payments for Lunch Programme of 154% was due to the rapid increase of food prices within the year.
- Underutilization on payments to personnel under school fund at 68% was due to assistance offered to the school by Education Development Trust to cater for the monthly pay of 3 teachers at Ksh.15,000.00 each monthly.
- Overutilization on Activity, under payment for operation of 155% was due activities which were budgeted for the previous financial year but due to corona pandemic they did not materialized thus straining the budgeted amount.

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

IX. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school* and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs and the related cash has actually been paid out by the *school*.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of receipts and payments both as a receipt and as a payment in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

Significant Accounting Policies (Continued)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the school fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The school's budget was approved by the School Board of Management. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

9. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

X. Notes To The Financial Statements

1 Capitation Grant For Tuition

Description	2021-2022	2021-2020
	Kshs	Kshs
Textbooks and reference materials		
Tuition	21,390.00	77,465.50
Exercise books		
Laboratory equipment		
Internal exams		
Teaching / learning materials	203,034.00	
Inter Account Transactions	45,200.00	
Exams and assessment		
Teachers guides		
R/D CHEQUES	50.00	
Total	269,674.00	77,465.50

2 Capitation Grant For Operations

Description	2021-2022	2021-2020
	Kshs	Kshs
Other voteheads	514,975.14	203,062.10
NHIF EDU AFYA	14,000.00	
Local transport /travelling		
Electricity and water		
Maintenance & Improvement	353,477.76	197,202.40
Administration costs		
Personnel emoluments		
Repairs and maintenance		
SNE Boarding equipment and store	1,152,706.50	704,153.70
SNE Tutuion	756,855.00	379,159.75
R/D Cheques		2,860.00
Transfers infrastructure account	10,060,000.00	120,000.00
Interest on Deposits		
Direct Deposits		
Activity		
Total	12,852,014.40	1,606,437.95

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2021-2020
	Kshs	Kshs
Lunch programme	1,826,272.00	772,161.00
BOM Teachers	2,423,085.00	1,746,633.30
Repairs and maintenance	366,024.00	127,122.00
Fees Arrears	1,124,724.00	238,143.00
Inter Account Transactions	16,810.00	
Administration costs		
Activity		
Total	5,756,915.00	2,884,059.30

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee on Boarding Equipment and Stores		
Rent income		
Misc Income	131,000.00	
Income from farming activities		
Insurance compensation		
Income from Posho mill		
Income from Bus Hire	135,000.00	
Fee for hire of ground and equipment		
Income from grants and donations*	34,000.00	10,000.00
Tenders		21,000.00
Direct Deposits	66,500.00	111,000.00
Dividends income		
Total	366,500.00	142,000.00

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Exercise books and Stationery	101,755.00	28,780.00
Teaching and learning materials	151,084.00	67,202.00
Tuition		99,290.86
Textbooks and reference materials		-
Chalks		-
Internal Exams		-
Exams and assessments		-
Teachers guides		-
Laboratory equipments		-
Insurance Cost		-
Bank Charges		3,223.70
Acquisition of Assets	-	-
TOTAL	252,839.00	198,496.56

6 Payments For Operations

Description	2021-2022	2021-2020
	Kshs	Kshs
Personnel emoluments	1,167,700.00	547,500.00
Service Gratuity		
Repairs and maintenance & Improvements	1,138,726.00	2,237,930.00
Local transport / travelling	11,800.00	22,260.00
Teaching and learning materials		20,650.00
Electricity and water	57,000.00	34,954.00
Medical Expenses		-
Administration costs	104,600.00	110,025.00
Lunch Programme	495,145.00	161,500.00
Bank Charges		-
Expenses on Income Generating Activities		-
Inter Account Transactions	63,000.00	
Fee on Boarding Equipment and Stores		
Rent Expenses		
Security	240,000.00	136,000.00
Activity	310,960.00	
Insurance Cost (Life Property)		248,744.16
Loan Principal repayment		-
Loan Interest repayment		
Bank Charges		
Acquisition of Assets		120,000.00
TOTAL	3,588,931.00	3,639,563.16

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments-PA Teachers	2,742,760.30	2,015,744.40
Teaching and learning materials	104,750.00	3,980.00
Repairs and maintenance & Improvements	438,170.00	210,638.90
Local transport / travelling	243,610.00	117,500.00
Administration costs	168,461.00	211,640.00
Activity	422,200.00	
Lunch Programme	2,780,037.00	1,152,287.70
Bank Charges	9,316.30	
Medical	8,450.00	
Insurance Cost (Life Property)		
R/D Cheques	10,790.00	5,000.00
Miscellaneous levies	26,000.00	5,000.00
Transfer to infrastructure account	60,000.00	
Bus Expenses	317,602.00	
TOTAL	7,332,166.60	3,721,791.00

8 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	2035417039	55,027.80	38,192.80
Operations Account	2035417047	2,014,324.54	1,907,770.14
School Fund Account/Boarding	2035417063	1,431,145.35	75,117.45
Savings Account			
Parent Association Development Account			
Income generating activities Account			
Infrastructural Account	1225965446	11,032,625.50	1,875,851.50
Total		14,533,123.19	3,896,931.79

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Account		
Operation Account		245.00
School Fund account	87,970.00	64,370.00
Total	87,970.00	64,615.30

10 Short Term Investments

Description	2021-2022	2020-2021
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

11 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears	332,665.00	1,714,156.30
Other non-fees receivables		
Salary advances		
Imprest		
Total	332,665.00	1,714,156.30

[Include an ageing of the fees / non fees arrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees arrears for current year	155,132.00	594,747.00
Fees arrears for the previous year	145,844.00	164,083.00
Fees arrears for prior periods (over two years)	31,689.00	955,326.30
Total	332,665.00	1,714,156.30



THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

12 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)		
Prepaid fees	1,558,369.00	351,501.00
Retention monies		
Total	1,558,369.00	351,501.00

[Include an ageing of the creditor's arrears below]

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade creditors for current year	1,558,369.00	351,501.00
Trade creditors for the previous year		
Trade creditors for prior periods (over two years)		
Total	1,558,369.00	351,501.00

13 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank balances	3,896,931.79	6,466,917.06
Cash balances	64,615.30	72,762.30
Short Term Investments		-
Receivables	1,714,156.30	2,086,807.00
Payables	(351,501.00)	(452,396.00)
Total	5,324,202.39	8,174,090.36

14 Non-current Liabilities Summary

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
Total	-	-

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

15 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee or tea plantation		-	-
Poultry		-	-
Total		-	-

16 Borrowings

Description	2021-2022	2020-2021
	KShs	KShs
a) Borrowings		-
Borrowing at beginning of the year	-	-
Borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-

Other important disclosure notes

17 Stock/ Inventory

Description	2021-2022	2020-2021
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year	221,775.00	13,011.00
Stock/ inventory purchased during the year	1,874,297.50	913,989.56
Stock/ inventory issued during the year	(2,022,606.50)	(705,225.56)
Balance at end of the year	73,466.00	221,775.00

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

18 Progress On Follow Up Of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED

Annual Report and Financial Statements

For the year ended 30th June 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount Paid To-Date c Kshs	Outstanding Balance 20XX d-u-c Kshs	Outstanding Balance 20XX-1 Kshs	Comments
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Supply of goods						
4.						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
9.						
Sub-Total						
Grand Total						

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022								
Land 1-2 Acres	DONATED													
Buildings and structures 4 Classrooms /2 Science Labs 9 Doors Ablution Block -- built by NG CDF	2018- 2019		11,991,528.00			11,991,528.00								
Motor vehicles- BUS-1	DONATED													
Office equipment, furniture and fittings	DONATED		99,080.00			99,080.00								
<table border="1"> <tr> <td>Beds/deckers</td> <td>25</td> </tr> <tr> <td>Mattress</td> <td>75</td> </tr> </table>	Beds/deckers	25	Mattress	75		Dormitory								
Beds/deckers	25													
Mattress	75													
<table border="1"> <tr> <td>Filling Cabinet</td> <td>3</td> </tr> <tr> <td>Shelves</td> <td>14</td> </tr> </table>	Filling Cabinet	3	Shelves	14		Administration Office /Staff Room								
Filling Cabinet	3													
Shelves	14													
<table border="1"> <tr> <td>Tables</td> <td>13</td> </tr> <tr> <td>Plastic chairs</td> <td>30</td> </tr> <tr> <td>Chairs</td> <td>68</td> </tr> <tr> <td>Desks</td> <td>75</td> </tr> </table>	Tables	13	Plastic chairs	30	Chairs	68	Desks	75						
Tables	13													
Plastic chairs	30													
Chairs	68													
Desks	75													

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

ICT Equipment, and Other ICT Assets <u>DONATED</u>		DESKTOP/MONITOR	46,500.00		-	46,500.00																										
<table border="1"> <tr><td>Hp CPU</td><td>3</td></tr> <tr><td>Embosser v5</td><td>1</td></tr> <tr><td>Keyboards</td><td>3</td></tr> <tr><td>Epson Printer</td><td>1</td></tr> <tr><td>Brailers</td><td>8</td></tr> <tr><td></td><td></td></tr> </table>	Hp CPU	3	Embosser v5	1	Keyboards	3	Epson Printer	1	Brailers	8																						
Hp CPU	3																															
Embosser v5	1																															
Keyboards	3																															
Epson Printer	1																															
Brailers	8																															
Tools and apparatus		Kitchen																														
<table border="1"> <tr><td>Knives</td><td>8</td></tr> <tr><td>Towels</td><td>14</td></tr> <tr><td>Table spoons</td><td>24</td></tr> <tr><td>Tea spoons</td><td>24</td></tr> <tr><td>Thermos</td><td>4</td></tr> <tr><td>Sufurias</td><td>16</td></tr> <tr><td>Bowls</td><td>17</td></tr> <tr><td>Serving spoons</td><td>36</td></tr> <tr><td>Scissors</td><td>1</td></tr> <tr><td>Darning needles</td><td>2</td></tr> <tr><td>OK Basins</td><td>6</td></tr> <tr><td>Jug</td><td>6</td></tr> <tr><td>Soap dish</td><td>6</td></tr> </table>	Knives	8	Towels	14	Table spoons	24	Tea spoons	24	Thermos	4	Sufurias	16	Bowls	17	Serving spoons	36	Scissors	1	Darning needles	2	OK Basins	6	Jug	6	Soap dish	6						
Knives	8																															
Towels	14																															
Table spoons	24																															
Tea spoons	24																															
Thermos	4																															
Sufurias	16																															
Bowls	17																															
Serving spoons	36																															
Scissors	1																															
Darning needles	2																															
OK Basins	6																															
Jug	6																															
Soap dish	6																															

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Other Machinery and Equipment	27/9/2021	KITCHEN	15,500.00	112,966.00	-	128,466.00																																
<table border="1"> <tr><td>Sieve</td><td>13</td></tr> <tr><td>Trays</td><td>3</td></tr> <tr><td>Glasses</td><td>12</td></tr> <tr><td>Ind plates</td><td>12</td></tr> <tr><td>Hot pots</td><td>5</td></tr> <tr><td>Salt shakers</td><td>2</td></tr> <tr><td>Tiger sufurias</td><td>3</td></tr> <tr><td>Cups</td><td>30</td></tr> <tr><td>Axe</td><td>1</td></tr> <tr><td>Gas cooker</td><td>3</td></tr> <tr><td>Gas cylinder</td><td>3</td></tr> <tr><td>Prunning Shear</td><td>1</td></tr> <tr><td>Panga</td><td>2</td></tr> <tr><td>Slasher</td><td>5</td></tr> <tr><td>Jembe</td><td>3</td></tr> <tr><td>Reck</td><td>3</td></tr> </table>	Sieve	13	Trays	3	Glasses	12	Ind plates	12	Hot pots	5	Salt shakers	2	Tiger sufurias	3	Cups	30	Axe	1	Gas cooker	3	Gas cylinder	3	Prunning Shear	1	Panga	2	Slasher	5	Jembe	3	Reck	3		STORE				
Sieve	13																																					
Trays	3																																					
Glasses	12																																					
Ind plates	12																																					
Hot pots	5																																					
Salt shakers	2																																					
Tiger sufurias	3																																					
Cups	30																																					
Axe	1																																					
Gas cooker	3																																					
Gas cylinder	3																																					
Prunning Shear	1																																					
Panga	2																																					
Slasher	5																																					
Jembe	3																																					
Reck	3																																					
Heritage and cultural assets	13/2/2022	STORE	0.00	42,300.00	-	42,300.00																																
Intangible assets- soft ware	0.00	ACCOUNTS OFFICE /STAFF ROOM	45,000.00		-	45,000.00																																

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

Stores	1	Kitchen					
Kitchen	1						
Sieve	13						
Trays	3						
Glasses	12						
Ind plates	12						
Hot pots	5						
Salt shakers	2						
Tiger sufurias	3						
Cups	30						
Axe	1						
Gas cooker	3						
Gas cylinder	3						
Prunning Shear	1						
Panga	2						
Slasher	5						
Jembe	3						
Reck	3						
Total							
Textbooks							
TEXTBOOK TITLE	FORM/CLASS	NO. OF COPIES					
BIOLOGY TEXTBOOKS							
Longhorn Biology	1	4					
Longhorn Biology Teacher's Guide	1	1					
Comprehensive Biology	1	3					
K.L.B Biology Students' Book	1	20					
Certificate Biology	3	9					
TOTAL		37					

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

CHEMISTRY TEXTBOOKS

TEXTBOOK TITLE	FORM/CLASS	NO. OF COPIES
K.L.B Chemistry Students' Book	1	18
Foundation Chemistry Students' Book	1	2
Longhorn Chemistry	1	3
Longhorn Chemistry Teachers' Guide	1	1
K.L.B Chemistry Students' Book	2	16
K.L.B Chemistry Students' Book	3	6
TOTAL		46

PHYSICS TEXTBOOKS

TEXTBOOK TITLE	FORM/CLASS	NO. OF COPIES
Moran Physics	1	19
Longhorn Physics	1	3
K.L.B Physics Students' Book	2	26
Moran Physics	3	4
TOTAL		52

MATHEMATICS TEXTBOOKS

TEXTBOOK TITLE	FORM/CLASS	NO. OF COPIES
K.L.B Mathematics Students' Book	1	4
K.L.B Mathematics Teachers' Guide Book	1	1
Discovering Mathematics	1	23
Discovering Mathematics	2	13
K.L.B Mathematics Students' Book	4	3
TOTAL		44

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

KISWAHILI TEXTBOOKS

JINA LA KITABU	KIDATO	IDADI YA VITABU
Longhorn Chemchemi Kitabu cha Wanafunzi	1	5
Longhorn Chemchemi Mwongozo wa Mwalimu	1	1
Uhondo Wa Kiswahili	1	21
Longhorn Chemchemi Kitabu cha Wanafunzi	2	1
Longhorn Chemchemi Mwongozo wa Mwalimu	2	1
Kiswahili Kitukuzwe K.L.B	2	15
Kiswahili Kitukuzwe K.L.B	3	2
Kiswahili Fasaha	4	4
IDADI YA JUMLA		50

ENGLISH TEXTBOOKS

TEXTBOOK TITLE	FORM/CLASS	NO. OF COPIES
K.L.B Secondary English	1	9
K.L.B Excelling in English Teachers' Guide	1	1
Headstart English	1	2
Longhorn Advancing in English	1	3
Longhorn Advancing in English Teachers' Guide	1	1
K.L.B Excelling in English	2	3
K.L.B Secondary English	2	22
K.L.B English	3	1
New Horizons in English Students' Book	4	3
TOTAL		45

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

CHRISTIAN RELIGIOUS EDUCATION TEXTBOOKS

TEXTBOOK TITLE	FORM/CLASS	NO. OF COPIES
K.L.B C.R.E Students' Book	1	5
K.L.B C.R.E Teachers' Guide Book	1	1
Living the Promise C.R.E Book	1	2
Living the Promise C.R.E Book Teachers' Guide	1	1
K.L.B C.R.E Students' Book	2	14
K.L.B C.R.E Teachers' Guide	2	1
C.R.E Foundation Students' Book	3	28
TOTAL		52

ISLAMIC RELIGIOUS EDUCATION TEXTBOOKS

TEXTBOOK TITLE	FORM/CLASS	NO. OF COPIES
K.L.B Crescent Book	1	2
K.L.B Crescent Book Teachers' Guide	1	1
I.R.E Form One (K.I.C.D)	1	2
K.L.B Crescent Book	2	2
K.L.B Crescent Book Teachers' Guide	2	1
I.R.E Form Two (K.I.C.D)	2	7
A Guide to Islam	2	4
TOTAL		19

HISTORY & GOVERNMENT TEXTBOOKS

TEXTBOOK TITLE	FORM/CLASS	NO. OF COPIES
Milestones History & Government	1	4
Milestones History & Government Teachers' Guide	1	1
K.L.B History & Government	1	15
K.L.B History & Government Teachers' Guide	1	1
K.L.B History & Government	2	15
K.L.B History & Government Teachers' Guide	2	1
K.L.B History & Government	3	1
TOTAL		38

THE SALVATION ARMY LIKONI HIGH SCHOOL FOR THE VISUALLY IMPAIRED
Annual Report and Financial Statements
For the year ended 30th June 2022

GEOGRAPHY TEXTBOOKS

TEXTBOOK TITLE	FORM/CLASS	NO. OF COPIES
K.L.B Geography	1	18
K.L.B Geography Teachers' Guide	1	1
Comprehensive Geography Teachers' Guide	1	1
K.L.B Geography	2	12
K.L.B Geography	3	3
TOTAL		35

COMPUTER STUDIES TEXTBOOKS

TEXTBOOK TITLE	FORM/ CLASS	NO. OF COPIES
Longhorn Computer Studies Students' Book	1	10
Longhorn Computer Studies Teachers' Guide	1	1
TOTAL		11

BUSINESS STUDIES TEXTBOOKS

TEXTBOOK TITLE	FORM/ CLASS	NO. OF COPIES
Trendy Business Studies Students' Book	1	12
Trendy Business Studies Students' Book	2	11
Trendy Business Studies Teachers' Book	2	1
Trendy Business Studies Students' Book	3	29
Trendy Business Studies Teachers' Book	3	1
TOTAL		54

