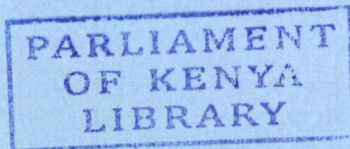


REPUBLIC OF KENYA

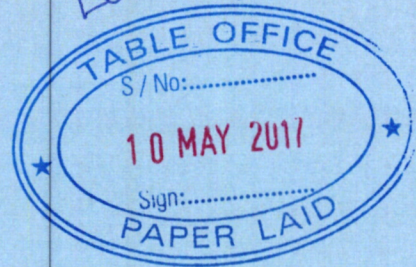


OFFICE OF THE AUDITOR-GENERAL



REPORT

*Paper laid by
Lone on 10/5/2017 (am)*



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
KENYA SCOUTS ASSOCIATION**

**FOR THE YEAR ENDED
30 JUNE 2016**





THE KENYA SCOUTS ASSOCIATION

ANNUAL REPORT | 2016



FOR YOUTH AND DEVELOPMENT..... SINCE 1910

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



VERIFIED
NGO Benchmarking
A voluntary system measuring
Accountability to Stakeholders
and Compliance with Best Practices
www.sgs.com/ngo

**The Kenya Scouts Association
Reports and Financial Statements
For the Year ended 30th June 2016**

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The Kenya Scouts Association
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For the Year ended 30th June 2016

Background of the organization.

The Kenya Scouts Association is an educational, voluntary, and non-political Movement for young people open to all without distinction of origin, race, creed, tribe and gender. It is an Education for Peace, national and international cohesion and development through young people.

Kenya Scouts Association is established by an Act of Parliament Cap 219 of the Laws of Kenya and is the largest youth organization in Kenya catering for young people between the ages 6-26 years with a membership of over 1000,000 scouts and 40,000 adult leaders in 2015. It is a registered member of the World Organization of Scout Movement (WOSM) whose HQ is based in Malaysia and Geneva.

The Kenya Scouts Association, since its inception in 1910 has grown to a dynamic Youth Movement in Kenya today and continues to mould and impact the lives of the young people in Kenya. It has maintained, improved and upgraded relevant structures and infrastructure so as to facilitate quality Scouting.

The Association aims at developing the youth at their formative ages so that they become responsible citizens through physical, social, intellectual and spiritual development.

Kenya Scouts Association is the only National Scout Organisation in Kenya with its membership of (over 1000,000 boys and girls and 40,000 Adult Leaders) being part of the global youth movement with over 40 million members worldwide.

VISION

Creating a Better World.

MISSION

Educating young people to play a constructive role in Society.

PURPOSE

To contribute to the development of young people in achieving their full physical, intellectual, emotional, spiritual and social potentials, and character formation; equipping them with knowledge skills and positive attitudes useful to themselves and their local, national and international communities.

Core Values of the Organisation

Our Strength lies in the fundamental Principles of Scouting found in the Scout promise and law:

The Kenya Scouts Association
Reports and Financial Statements
For the Year ended 30th June 2016

The Fundamental Principles





Duty to God - commitment to a Supernatural being

Duty to others - loyalty to ones country in harmony with the promotion of Local,
National and International peace and cooperation

Duty to Self - responsibility for self-development

The Kenya Scouts Association
 Reports and Financial Statements
 For the Year ended 30th June 2016

a) Key Management

	Photo	Name/Title	Profile
1.		Mr Charles Ray Musau Chief Commissioner	DOB 1968, University Graduate Speciality: Finance Administration Length of service 4.5 years
2.		Ms Lydia Kiburu Deputy Chief Commissioner/ Chairman, Strategic Planning & Management	DOB 1969 University Graduate Speciality: Communications Length of Service: 4.5 years
3.		Mr Patrick Ngenga National Treasurer	DOB 1968 University Graduate Speciality: Accountant Length of Service: 1.5 years
5.		Mrs. Rachael M. Murugi Chairman, Board of Trustees	DOB 1961 University Graduate Speciality: Lawyer Length of Service: 4.5 years
6.		Mr Moses Ochieng Danda National Executive Commissioner	DOB 1965 University Graduate Speciality: Education Administration Length of service: 3.5 years

**The Kenya Scouts Association
Reports and Financial Statements
For the Year ended 30th June 2016**

b) Headquarters

P.O. Box 41422

Rowallan Scout Camp, Jamhuri Park, Kibera Drive
Nairobi, KENYA

c) Contacts

Telephone: (254) 2020819

E-mail: info@kenyascouts.org

Website: www.kenyascouts.org

d) BANKERS

Equity Bank Ltd.

P. O. Box 75104 – 00200

NAIROBI

Kenya Commercial Bank Ltd

P. O. Box 46950

NAIROBI

I&M Bank

P. O. Box 30238

NAIROBI

Barclays Bank

P. O. Box 30120 - 00100

NAIROBI

e) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

f) Principal Legal Adviser

Eugene Wamalwa

P.O Box 10539-00100

NAIROBI

**The Kenya Scouts Association
Reports and Financial Statements
For the year ended June 30th, 2016**

REPORT OF THE NATIONAL EXECUTIVE COMMITTEE

The National Executive Committee submits herein Annual Reports and Financial Statements for the period ended 30th June 2016 which shows the Association's financial state of affairs.

PRINCIPAL ACTIVITY

The principal activity of the Association is to contribute to the educational development of young people by promoting their intellectual, physical, social, emotional and spiritual wellbeing, equipping them with knowledge, positive attitudes and skills useful to themselves and their communities through a value based on the scout law and promise.

RESULTS

The results of the entity for the year ended June 30th 2016 are set out on page 29

NATIONAL EXECUTIVE COMMITTEE MEMBERS

The members of the National Executive Committee who held office during the period were:

	Name	GENDER	YOB	Region	Academic Qualification	Experience in Years
1	Mr. Ray Charles Musau	Male	1968	NAIROBI	MASTERS DEGREE, FINANCIAL SPECIALIST	4.5
2	Hon. Eugene Wamalwa, EGH	Male	1969	NAIROBI	MASTERS DEGREE, LAWYER	4
3	Mr. Richard Iyaya	Male	1968	NAIROBI	MASTERS DEGREE, LECTURER/TEACHER	4.5
4	Mr. Justin Ireri	Male	1947	EMBU	SECONDARY EDUCATION, TEACHER	4.5
5	Ms. Lydia Kiburu	Female	1976	NAIROBI	MASTERS DEGREE, COMMUNICATIONS OFFICER,	4.5
6	Mr. Boniface Awour	Male	1978	NAIROBI	UNIVERSITY DEGREE, ADMINISTRATOR	4.5

7	Patrick Ngenga	Male	1968	MACHAKO S	UNIVERSITY DEGREE,FINANCE MANAGER,	1.5
8	Mr. George Mac Goye	Male	1963	Nairobi	MASTERS DEGREE,GOVERNME NT OFFICER	4.5
9	Mr. Paul Opimo	Male	1944	TRANS NZOIA	TEACHER	4.5
10	Mrs. Rachael Murugi	Female	1960	EMBU	MASTERS DEGREE,ADVOCATE	4.5
11	Mr. Victor Radido	Male	1979	KISUMU	UNIVERSITY DEGREE,COMPUTER ANALYST,	4.5
12	Mr. Nixon Nyule	Male	1978	MALINDI	BACHELORS DEGREE,TEACHER	2.5
13	Mr. Japhlet Nkanata	Male	1970	MURANG'A	UNIVERSITY DEGREE,TEACHER	4.5
14	Mr. Daniel Muthagya	Male	1981	KAJIADO	PROFESSIONAL CERTIFICATE,BUSIN ESSMAN	2.5
15	Ms. Ruth Mutisya	Female	1970	KITUI	MASTERS DEGREE,TEACHER	2.5
16	Mr. Simplicious Wasendwa	Male	1958	BUSIA	DIPLOMA,TEACHER	2.5
17	Cllr. Abdul Rahaman Musa	Male	1950	BARINGO	15 YEARS, Woodbadge ,CSC Baringo(to-date)	4.5
18	Mr. Mohammed Amin	Male	1971	GARISSA		4.5
19	Ms. Grace Michuki	Female	1991	NYERI	DIPLOMA,PUBLIC RELATIONS OFFICER,	4.5
20	Eick Masaba	Male	1991		DIPLOMA,TEACHER	1
21	Mr. Zacharia Kabiru	Male	1959	NAIROBI	BACHELORS DEGREETEACHER,	4.5
22	Mr. Shem Oluchiri	Male	1986	NAIROBI	MASTERS DEGREE COMMUNICATIONS & PR	0.5
23	Mr. Moses Danda	Male	1965	HQ	Bed (Arts), MA	3.5

AVERAGE AGE OF THE NATIONAL EXECUTIVE COMMITTEE: 47 YEARS

The Kenya Scouts Association
 Reports and Financial Statements
 For the Year ended 30th June 2016

MANAGEMENT TEAM

No.	Name	Qualifications	Area of responsibility
1	Ms. Lydia Kiburu	MASTERS DEGREE, COMMUNICATIONS OFFICER,	Chairperson Strategic Planning & Mgt
2	Mr. Boniface Awour	UNIVERSITY DEGREE, ADMINISTRATOR	National Commissioner Camps & Sites
3	Patrick Ngenga	UNIVERSITY DEGREE, FINANCE MANAGER,	National Treasurer
4	Mr. Victor Radido	UNIVERSITY DEGREE, COMPUTER ANALYST,	Chairman, County Scout Comm. Forum
5	Mr. Richard Iyaya	MASTERS DEGREE, LECTURER/TEACHER	National Programme Commissioner
6	Mr. Justin Ireri	SECONDARY EDUCATION, TEACHER	National Training Commissioner
7	Mr. Moses Danda	Bed (Arts) MA	National Executive Commissioner

CHIEF SCOUT'S STATEMENT

We are once again gathered here at the National Scout Council Annual General Meeting to receive progress reports of our dear organization for the year under review. This also marks the end of the five-year mandate that we had been given to run the Association as volunteers for the sake of the young people of this country. It is also a great opportunity that I usher in the new group of officials who have been given a three year mandate to manage the Association.

I want to say that I am proud that in the five year period we have seen tremendous tangible growth in the Association. The growth has been most importantly in membership. Growing some few hundreds to a whooping one and a half million is no mean feat. We have been in this Association for more than ten years but this is the first time we were able to carry out a meaningful census and establish and document the real number of Scouts. I want to urge everyone that this momentum must continue. It is the main task the new officials here today must carry on with. This you must do without dropping quality of the program.

Another major achievement, and a first one at that, was the SGS/GSAT certification. There are not more than five NSOs in Africa that had the courage to prepare for and face this audit. I must really commend the National Executive Committee for this because in the year 2012 if offered itself for audit but only scored 41%, but this did not discourage them. Instead it spurred them on and after a lot of preparations last they dared the auditor again. You all know that KSA scored a historical 90.2%! Don't I have a reason to be a proud Chief Scout?

The third reason I feel very proud to have been a Chief Scout is that we managed to craft a high quality, lean constitution that not only conforms to the WOSM Strategic Priorities, but also addresses the needs and aspirations of the young people. There may have been many losers as we promulgated the constitution last year as it cut down the age of adult officials to a maximum of 60 years, but that is the nature of new regulatory documents. There are a great more energetic people who have now been given a chance. We must ensure that, for whatever we do, this new constitution be implemented to the full.

Scouts have also been great champions of peace in this country. This has complemented what I do for the government very well. I remember having travelled to Marsabit with Scouts to flag off a peace caravan. This remains one of the most successful peace initiative which is youth driven that has been done in this country. The Scouts, using their humble nature and eloquence, charmed the warring communities in Loiyengalani and Sarima and for a long time the place has remained very peaceful. For this reason you may have noticed me in Pokot and other troubled places talking to the elders while clad in full Scout uniform.

CHIEF SCOUT'S STATEMENT

In the course of my tenure as Chief Scout I have received prestigious personal international recognitions. I received during the Africa Scout Conference in Kampala two awards: The Elephant Africa Award, which am told has been won by less than 20 people in the whole of Africa; one of them being the political icon Nelson Mandela. I was also given the recognition as the Africa Messenger of Peace Hero. I owe all these to Scouting and the work you all do for the Association.

You all have made your individual contributions, small as it may have been. If it was on a positive mode then you will be counted as champions of the Movement. However, some may have made wrong contributions. It is upon them to reflect on the choices they made that led the Association suffer losses or get bad reputation. Remember, Scouting is for the young people and a job for the adults. If for one moment you find yourself enjoying Scouting then you are like that father who buy his son a toy car and ends up enjoying playing with it more than the child while pretending to be teaching the child how to play with the car.

Finally, I note with some worry that this is another year of elections, and elections have always brought the worst among adults in Scouting. Remember, we decreed two years ago that there must never be overt campaigns and canvassing in pursuit of positions in the county or national Scout leadership. This gives the impression that there is something other than the interest to empower the young people that these adults are haggling for. Such people must be shunned and not be allowed anywhere near Scouting. Only people of very high integrity and potential for hard work will be allowed to transact the business of Scouting. I am committed to ensure this is adhered to before I proceed on retirement from being your Chief Scout.

In conclusion, I want to officially announce that this will be my final official function as Chief Scout of the Kenya Scouts Association. I want to thanks the National Executive Committee that has been effectively led by the Chief Commissioner Mr Ray Musau for the last five years. It is your decisions that made this Association move to where it is now.

I want to also thank the County Scout Commissioners for the great work they have done out there in the respective counties. In my trips to the various counties I visited some places where Scouting was very vibrant. I also went to others where nobody had even heard about Scouting. Let the new team ensure Scouting percolates well in the society. I want to, in the same breath congratulate the new delegates from the counties and encourage you to focus on building the image of Scouting as a useful social force. Being younger than the previous group you must use your energy more positively to bring more vibrancy to Scouting in your region.

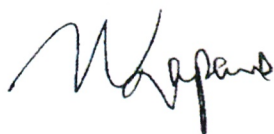
CHIEF SCOUT'S STATEMENT

I also want to thank our various development and implementation partners for your invaluable support to the Association. The World Scout Bureau, Africa Support centre has been a great partner to us and we hope that continues. My own commission, the NCIC, has worked very closely with KSA on issues of peace and cohesion and I thank them very specially. Other partners like KFS, KFCB, Equity Bank, National bank of Kenya, among others have supported us in many ways and I hope the partnerships are even made stronger.

I also want to finally thank the KSA Secretariat for their great dedication to work as coordinators of activities. Without a strong Secretariat we couldn't have achieved the many things I have enumerated above. You must continue to be diligent, accountable and result oriented. You hold a very big stake in the forward movement of this Association.

My dear Scouters, like the founder, Robert Baden Powell advised, I promised to leave the Association better than I found it and as it is evident that the association I am leaving is a better one than the one I found several years ago. I too advise that you maintain the good work and when your time to leave is due, leave honourably and join me in the patrol of Veteran Scouts.

Thank you and God bless you.



HON. FRANCIS OLE KAPARO, EGH

CHIEF SCOUT



REPORT FROM THE CHIEF COMMISSIONER

I am proud to have had the privilege to usher in a brand new group of National Scouts Council delegates. I want to welcome you all into the administrative wing of Scouting and wish you well as you begin from where your predecessors left. Remember that three years is a very short time and in a matter of time you will either be seeking another term or exiting all together. When we assumed office in 2012 it did not seem to us that we will soon be asking for fresh mandate, but here we are; and that was a whole five-year mandate.

Being that this is a session of the Annual Kenya Scouts Council meeting, I will particularly report on the progress of the Association in the last one year, but again being the end of an office term I will occasionally allude to other issues that spread out in the last five years.

1. GOVERNANCE

First, it is good to note that the Kenya Scouts Association upon elections in 2012 adopted the government of Kenya model of a devolved structure. This posed initial challenges but it quickly settled and great achievements have been realized through devolution.

Membership growth

One major achievement of devolution was improved membership registration. It was through the use of grass root structures that we were able to reach the schools, colleges and open troops. The fact that we were able to move from 400,000 Scouts to over 1.4 million within a very short time is well known by all of you and it has provided material for case study on the international platform.

In early February 2017 I received an invitation from Riyadh to go and give a presentation at an international conference on how we manage the volunteer system to achieve growth in the Association.

Constitution

Secondly, to demonstrate our achievements in the area of governance, we managed to review our constitution and Policy, Organization and Rules (POR) which were ratified by a special Council meeting on 6th Dec, 2016. It is lean but very professional and is alive to contemporary issues affecting Scouting and the corporate world at a large.

GSAT certification

When I listen to Scout Leaders and Commissioners talk nowadays, there is always a reference to the notion: GSAT Compliance, or “according to GSAT requirements”. Such expressions by themselves are a demonstration that the leaders are sensitive to the dictates of good practices in whatever they do or say. SGS certification is doubtlessly one achievement that the outgoing National Executive Committee will be

REPORT FROM THE CHIEF COMMISSIONER

remembered for. It took a lot of hard work and resources to successfully take the Association through an international benchmarking system. In September 2016 the Kenya Scouts Association achieved a score of 90.2% more than double the 41% mark achieved in the year 2012.

2. THE YOUTH PROGRAM AND TRAINING

Being that Scouting is an educational movement, Youth Program and Training remain the core business of the Association. All other activities and interventions are only meant to provide means and support for proper delivery of the two. In the year under review the following were achieved in the two strategic pillars:

Membership Registration

The Scout membership remains at approximately 1.4 million though it did not grow as fast as it did in the previous years when RRI was actioned. It still remains the highest in Africa and ranked sixth in the world. It is my sincere hope that the incoming leadership will strive to grow this number to probably double in the next three years.

Scout Programmes

With a devolved system, most of the Scout activities were organized at the sub-county and county levels. However, there were those activities that were coordinated at the national level. The inter patrol competitions realised the increase in participation right from the sub county level.

The badge camps were introduced to accommodate these scouts who did not meet the threshold for competing at the next levels and their sponsors were willing to facilitate their travel. More details on figures can be found on pages enumerating the strategic plan implementation progress.

International gatherings

To create citizens of the world, the Association has continued to send Scouts to various international gatherings. In the year under review Scouts participated in events in the following countries: Saudi Arabia, Mauritius, South Korea, Hungary, Rwanda, Tanzania, Ivory Coast, Uganda and Burundi.

REPORT FROM THE CHIEF COMMISSIONER

Training of Adults

The focus of the Association as regards to adult training has been:

a) *Quantity*

To bridge the ratio of Scouts to Adult. The ideal ratio is 32:1 but the Association is still operating at approximately 150:1. In the year under review KSA tried to subsidize each of the wood badge courses that were mounted, but the number continued to remain low. Through concerted work by the new county executives I hope we will find alternative means to encourage adult training.

b) *Quality*

The Association is currently interrogating the quality of the training content and methods of delivery. For this reason the training committee organized a workshop in which the content was reviewed against the prevailing trends. The department is working on online platform to share training material and to make training more exiting and accessible to the busy volunteer.

c) *Equity*

The growth of female adults in Scouting has remained a challenge to KSA. At the Scout level the ratio of males to females is approximately 52:48 but as they transition into adult leadership the number of females drop drastically. The Association has tried to encourage consumption of training by the female adults. More deliberate efforts will be put in this endeavor in the coming year.

d) *Accessibility*

With the growing pressure on the time an adult can offer for voluntary activities, it has become increasingly challenging to have adults attending Scout trainings. The Association is therefore challenged to employ the online platforms for trainings.

e) *Relevance*

The adults in Scouting are of various categories and perform varied functions. There are Scout Leaders who are in direct contact with the Scouts, the trainers who prepare the Scout leaders for their role and the Commissioners who are basically administrators. These adults require varied training strategies to prepare them to perform their duties effectively. Though this area has not been exploited to the fullest, there have been efforts particularly to train the County Scout Commissioners who are the chief administrators at the counties on budgeting, strategic planning, reporting and leadership skills. It is an area that will be strengthened as a way of ensuring the success of devolution.

3. CAMPS AND SITES

For KSA to achieve self-sustainability it is incumbent upon it to harness the capital assets it has. A property evaluation conducted last year revealed KSA has an asset base with a market value of 1.8 billion. Out of these there has been investments in Embu, Siaya, Kilifi Centres and Rowallan Camp. Rowallan and Kilifi have been recently fenced with a perimeter wall and chain link respectively. In Siaya, a classroom block is nearing completion.

REPORT FROM THE CHIEF COMMISSIONER

There are major plans to develop the physical infrastructure in some of the key centres of the Association such as Bungoma, Uasin Gishu, Busia, Machakos, Nyeri and Mirirtini.

A major challenge so far, and which has continued to constitute an item of audit query, has been slow acquisition of land ownership documents.

4. PARTNERSHIPS

The Association continues to work with partners with whom it shares ideals. I want to appreciate the close working relations we have forged with the following organizations:

- a) Equity bank
- b) National Bank of Kenya
- c) National Cohesion and Integration Commission
- d) NACADA
- e) Kenya Film Classification Board
- f) Anti FGM Board
- g) Communications Authority of Kenya

REPORT FROM THE CHIEF COMMISSIONER

I also wish to recognise a special category of partners with whom we have worked very closely:

- a) Kenya Girl Guide Association
- b) World Scout Bureau – Africa Support Centre

We also remain indebted for the support we have received from the Ministry of Education and Teacher's Service Commission. The Government, through the Ministry of Education gives an annual grant of Ksh 77.5 million. TSC, on the other hand has always seconded staff to the Kenya Scouts Association. During the year under review, three of the senior staff at KSA Secretariat were seconded by TSC.

With the SGS accreditation, the Association will undoubtedly attract more development and implementation partners with whom we will grow resources to support Scouting.

5. MANAGEMENT COMMITTEE AND THE SECRETARIAT

The real implementers of policies and sections that are approved by the National Scouts Council and the National Executive Committee have been the Strategic Planning and Management Committee, and the Secretariat. We owe all major achievements to the resilience and dedication. Led by the Chairperson Ms Lydia Kiburu. The team of Mr Richard Iyaya, Mr Justin Ireri, Mr Patrick Ngenga, Mr Victor Radido and Cllr Bonface Awuor, working together with the secretariat delivered among other things the high Scout membership and SGS Certification. We have also experienced increased professionalism in the conduct of work among the members of the secretariat.

I want to thank the team very much for these and pray that the momentum is maintained by the new team coming on board.

REPORT FROM THE CHIEF COMMISSIONER

CONCLUSION

Let me conclude by recognizing the members of the outgoing National Executive Committee. It goes without saying that during your tenure great strides were made in this Association. You can sit back and pick out tangible things that we achieved because of the decisions you made since the year 2012.

I also want to specially thank the Chief Scout for standing firm and ensuring discipline in the Association. He has been a true uniformed Scout who has been proud to adorn the Scout uniform even when carrying out NCIC duties. He has also been very available for Scout functions and has not shied away from being a major custodian of Scout values.

Even as you retire we all know that you were a great asset to this Association and we will need more like you in the future.



RAY CHARLES MUSAU
CHIEF COMMISSIONER

TREASURER'S REPORT

Revenue Diversification

In the year under review, a significant portion of our revenue amounting to Kshs 38,750,000 (about 50% of total revenue in the current year) was from the Grant in Aid from the Government and I want to thank the Patron so much for this. However, over reliance on a single source of revenue is a risk to the Association and may negatively impact on its sustainability in the event that the Grant is withdrawn. This is a matter that the National Executive Committee, working closely with the Management Committee is addressing.

Expenses

Total expense for the year was Kshs 69,073,979 as compared to Kshs 91,062,838. A significant part of this drop in expense is attributable to reduction on amounts paid to staff as gratuity, due to a review of the HR Manual in which this benefit was discontinued. There was also a decrease in amounts spent in Committees and Meetings. Expenditure on Committees and Meetings dropped to Kshs 5,385,085 from Kshs 7,689,221 during the previous financial period. This was due to a conscious efforts by the National Executive Committee, and Management Committee to control these costs.

The year Programmes expense decrease to Kshs 10,924,867 from Kshs 24,622,439. This decrease was because of the fact that progressive cards were bought in 2014/2015 at a cost of Kshs 8,000,000 but in 2015/2016 there was no such a cost.

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

Current Assets

There was an increase in our current assets from Kshs 62,381,578 as compared to Kshs 60,121,587 in the previous year. Funds disbursement to the county to support county activities that remained uncounted for at the end of the year were Kshs 2,398,862, a decrease from last year's Kshs 4,760,335. Lack of timely accounting for funds disbursed to the counties remains a significant concern and an issue that will need to be addressed going forward. However, there has been progress in ensuring accountability for funding remitted to support county activities as witnessed by the significant drop in the outstanding amount.

TREASURER'S REPORT

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TREASURER'S REPORT

There was a decrease in Property, Plant and Equipment to Kshs 818,736,884 as compared to last year when the balance amounted to Kshs 819,366,238. This was because there was no major acquisition of assets during the year. But conversely, there were depreciations in some of the existing assets.

Property Ownership and Valuation

There is an urgent need to for the Association to secure documentation such as title deeds and other ownership documents of all property owned by KSA. This is being followed actively with the Ministry of Lands and Housing. The Association, however, contracted a firm to carry out valuation on the property. This was carried out and a report submitted to the Association in September 2016. The report indicated that the Association has an asset base of Ksh 1,828,037,990. The value could improve if title deeds for the parcels of land were acquired.

Payables

Current liabilities decreased to Kshs 445,205 from Kshs 1,635,935. This was a result of settlement of some of the key obligations to creditors. More details can be found in the notes to the audited accounts.

CONCLUSION

Ladies and gentlemen, I want to end by stating that I am very encouraged by the potential I have seen in KSA. The wide membership, the large amount of resources that only needs harnessing, all can be used to make KSA one of the leading organizations in the region.

We must take definite steps to increase diversity of our resources. This can be achieved by investing in our centres, enhancing sales and streamlining operations in the shop and working closely with the counties to support some of our activities. There is an unexploited area at county level in terms of resource mobilization.

Finally, before I invite the auditor to present the audit report, I wish to state that as we grow we must raise the bar on accountability regarding the resources entrusted to us.



Patrick Ngenga

National Treasurer

CORPORATE GOVERNANCE STATEMENT

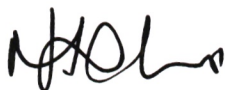
The Kenya Scouts Association is committed to implementing good corporate governance principles and adhere to integrity, high ethical values and professionalism in all its activities. As at 30th June 2016, the National Executive Committee (hereafter referred to as the Board) was made of 24 members comprising the Chief Commissioner as the Chairman, the Deputy Chief Commissioner, the National Treasurer, the chairman, Board of Trustees, the Legal Advisor, the National Executive Commissioner (Chief Executive) as the Secretary and eighteen (18) other members eight (8) of whom are regional representatives, two(2) under 26 years old (male and female) who represent the youth, and eight (8) other members with vast experience and expertise who chair technical committees such as Youth Program, Adult Training, Resource Mobilization, Communications & ICT, Camps and Sites, and Ethics and Quality Assurance, and the last one a representative of the Ministry of Education Science and Technology.

The board has nine (10) committees that exercise delegated responsibilities, namely: Audit & Risk Management, Finance, Youth Program, Adult Training, Resource Mobilization, Camps and Sites, Security & Special Programs, Corporate Communications & ICT, Ethics & Quality Assurance, and finally Strategic Planning and Management (which includes Human Resource).

The National Board's skills and collective experience engenders healthy oversight over Management. The division of responsibilities between the Chairman and the Chief Executive is clearly established and adhered to.

The Board members are provided with necessary resources to undertake their duties. Appropriate induction is offered to all Board members on appointment and on an on-going basis. The terms of reference for each of the Board's committees are available.

Board and Committee papers are supplied to members on time, in appropriate form and quality to facilitate effective deliberations and all the Board members have access to relevant information through the office of the Chief Executive.



Moses Ochieng Danda

National Executive Commissioner

CORPORATE SOCIAL RESPONSIBILITY STATEMENT

This report is about how the KSA takes account of its economic, social and environmental impact in the way it operates as a movement. By demonstrating our commitment to community social development we aim to align our activities, purpose, and strategy with the needs of our members, whilst embedding such responsible and ethical principles into everything we do.

The elements of this report cover our approach in dealing with our members and the local community principles in an effort to support reducing our energy, transport, water use and other business usage to reduce our carbon footprint and environmental impact.

Environment

Protection on the environment in which we live and operate is part of Kenya Scouts Association's values and principles and we consider it to be sound business practice. Care for the environment is one of our key responsibilities and an important part of the way we work.

During 2015/16, the Association was committed to:

- Complying with all relevant environmental legislation, regulations and approved codes of practice.
- Continued to work with the Government in planting over 50 million trees countrywide.
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air and water.
- Managing and disposing of all waste in a responsible manner.
- Providing training for staff so that we all work in accordance within an environmentally aware culture.
- Regularly communicating our environmental performance to our employees and other significant stakeholders.
- Developing our management processes to ensure that environmental factors are considered during planning and implementation.

The National Secretariat will ensure that the Association reduces the environmental impact on the Association by:

- Sourcing and buying locally to save fuel costs wherever possible.
- Ensuring all lights and equipment is switched off when not required.
- Ensuring that water is used efficiently.
- Using scrap paper for drafts and notes
- Printing in mono and double sided wherever possible.
- Sourcing recycled materials wherever possible.

CORPORATE SOCIAL RESPONSIBILITY STATEMENT

Local Community

The National Executive Committee will also ensure that our work with the local community involves:

- Working and supporting local charities
- Encouraging volunteer work in community activities


During year 2015/16, a number of initiatives were undertaken within the local community including support in Community projects within Kibra Slums, and allowing the use of the Rowallan Scout playing fields to be used as training grounds by two soccer teams from the same slums.

Responsibility to Stakeholders

The National Executive Committee also ensures that we deal responsibly, openly and fairly with members and potential members by:

- Being open and honest about our activities
- We listen to our members to help us improve the Scouting activities.

The operational and ultimate responsibility for the commitment to our community social development lies with the National Executive Committee. Every employee of the Association is expected to give their full co-operation to the above principles in their activities at work.



Moses Ochieng Danda

National Executive Commissioner

**The Kenya Scouts Association
Reports and Financial Statements
For the Year ended 30th June 2016**

REPORT OF THE DIRECTORS

The National Executive Committee submits herein Annual Reports and Financial Statements for the period ended 30th June 2016 which shows the Association's financial state of affairs.

PRINCIPAL ACTIVITY

The principal activity of the Association is to contribute to the educational development of young people by promoting their intellectual, physical, social, emotional and spiritual wellbeing, equipping them with knowledge, positive attitudes and skills useful to themselves and their communities through a value based on the scout law and promise.

RESULTS

The results of the association for the year ended June 30th 2016 are set out on page 29

**The Kenya Scouts Association
Reports and Financial Statements
For the Year ended 30th June 2016**

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are required to ensure that the association keeps proper accounting records which disclose with reasonable accuracy the financial position of the association. The Directors are also responsible for safeguarding the assets of the association.

The Directors are responsible for the preparation and presentation of the association's financial statements, which give a true and fair view of the state of affairs of the association for and as at the end of the financial year ended on June 30, 2016. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) safeguarding the assets of the association;
- (v) selecting and applying appropriate accounting policies; and
- (vi) making accounting estimates that are reasonable in the circumstances.

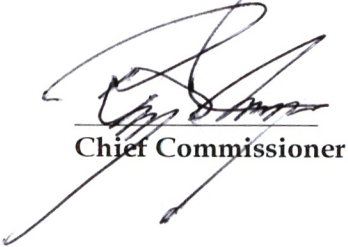
The Directors accept responsibility for the association's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards (IFRS), and in the manner required by the PFM Act and the State Corporations Act. The Directors are of the opinion that the association's financial statements give a true and fair view of the state of association's transactions during the financial year ended June 30th, 2016, and of the association's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the association, which have been relied upon in the preparation of the association's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the association will not remain a going concern for at least the next twelve months from the date of this statement.

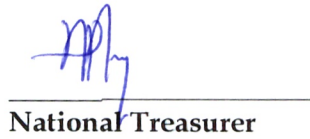
**The Kenya Scouts Association
Reports and Financial Statements
For the Year ended 30th June 2016**

Approval of the financial statements

The association's financial statements were approved by the Board on _____ 2016 and signed on its behalf by:



Chief Commissioner



National Treasurer



National Executive Commissioner



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON KENYA SCOUTS ASSOCIATION FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kenya Scouts Association set out on pages 29 to 50, which comprise the statement of financial position as at 30 June 2016 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from misstatements whether due to fraud or error.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's

*Report of the Auditor-General on the Financial Statements of Kenya Scouts Association for the year ended
30 June 2016*

preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1.0 Property, Plant and Equipment

1.1 Parcels of Land without Title Deeds

The statement of financial position reflects land valued at Kshs.687,756,800 as disclosed in note 23 to the financial statements. Included therein are fourteen (14) parcels of land with book values totaling Kshs.78,956,800 located in Nyeri, Murang'a, Kiambu, Machakos, Uasin Gishu, Bungoma, Busia, Siaya, Mombasa and Kilifi Counties but which however do not have title deeds.

The particulars of the land parcels and their corresponding values are as tabulated below:

Land Parcel	Hectares	Location	Value (Kshs)	Condition
Bungoma scouts center	2.08	Bungoma County	3,500,000	Unfenced
Busia campsite	0.41	Busia County	600,000	Fenced
Kiambu Kamuchege	1.21	Kiambu County	1,200,000	Undeveloped and unfenced
Kiambu scouts association	0.13	Kiambu County	56,800	Undeveloped and unfenced
Kiambu scouts center	0.09	Kiambu County	15,000,000	Yet to be Determined
Kilifi campsite	0.81	Kilifi County	3,000,000	Developed and Fenced
Machakos campsite	4.05	Machakos County	5,000,000	Developed and Fenced
Miritini scouts site	6.31	Mombasa County	24,800,000	Unfenced and Encroached on
Muranga scouts center	0.30	Muranga County	3,900,000	Fenced
Bade Powell Memorial Park &	0.75	Nyeri County	14,800,000	Developed and Fenced

Land Parcel	Hectares	Location	Value (Kshs)	Condition
Cemetery				
Nyeri scouts center	0.32	Nyeri County	3,000,000	Developed but not fenced
Kaiyaba campsite Mathira West	0.21	Nyeri County	1,500,000	Developed and Fenced
Siaya scouts center	0.81	Siaya County	1,000,000	Developed and Fenced
Uasin Gishu scouts center	8.07	Uasin Gishu County	1,600,000	Fenced
Total	25.55		78,956,800	

As previously reported, these parcels of land are at risk of encroachment by squatters and land grabbers.

1.2 Parcels of Land Omitted from the Financial Statements

The financial statements as at 30 June 2016 do not reflect twelve (12) parcels of land owned by the Association located in Bungoma, Kericho, Kisumu, Kwale, Laikipia, Machakos, Meru, Nakuru and Nyeri Counties. As indicated in the tabulation below, the acreage for some of the parcels is yet to be established.

Land Parcel	Hectares	Location	Condition
Tulienge Scouts Centre	2.83	Bungoma County	Unfenced
Nyandhiwa Campsite	Undetermined	Homa Bay County	Encroached
Kipkelion Campsite	Undetermined	Kipkelion County	Unfenced
Kisumu Campsite	1.50	Kisumu County	Fenced
Kwale	Undetermined	Kwale County	Unfenced
Nanyuki Scouts Centre	Undetermined	Laikipia County	Unfenced
Kyuso Scouts Office	0.25	Machakos County	Unfenced
Kuami Campsite	40.47	Meru County	Unfenced
Hyrax Hill Campsite	Undetermined	Nakuru County	Unfenced
Honi Scouts Campsite	Undetermined	Nyeri County	Unfenced
Kabiruini Campsite	10.00	Nyeri County	Unfenced
Nyeri International Scouts Conference Centre	2.09	Nyeri County	Unfenced

Under the circumstances, the completeness and accuracy of property, plant and equipment balance of Kshs.818,736,884 could not be confirmed as at 30 June 2016.

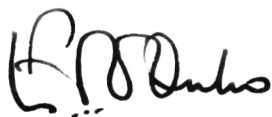
2. Receivables from Exchange Transactions

The financial statements reflect receivables from exchange transactions totalling Kshs.12,203,125 as disclosed under note 20(a) to the financial statements. However, the balance includes amounts due to the Association which have been outstanding for periods exceeding two years on account of BP House, BP Shop rent, and other receivables amounting to Kshs.2,368,763, Kshs.4,246,557 and Kshs.3,583,990 respectively. As reported in my 2014/2015 report, the recoverability of these amounts is in doubt, and no provision has been made in these financial statements in respect of the balances.

Consequently, could not be confirmed the carrying value of the receivables from exchange transactions.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Kenya Scouts Association as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with Kenya Scouts Associations Act, Cap 219 of the Laws of Kenya.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

03 April 2017

The Kenya Scouts Association
 Reports and Financial Statements
 For the Year ended 30th June 2016

I. STATEMENT OF FINANCIAL PERFORMANCE			
	Notes	2015/2016 KSHS	2014/2015 KSHS
Revenue from Non - Exchange transactions			
Grant from Government	2	38,750,000	77,500,000
Messengers of Peace-WOSM	3	1,081,483	-
Programmes Revenue	4	3,566,917	6,919,547
Gain on sale of motor vehicle		-	1,124,375
Gain on foreign Exchange	8	6,001	-
		43,404,401	85,543,922
Revenue from exchange transactions			
Camps & Sites	5	8,329,472	12,990,419
Interest from Investment in Treasury Bills	22	-	659,872
Sundry Revenue	6	538,991	1,088,000
Investment Receipts from shop	28	-	15,625,727
Extended Scouting Programmes	10	945,793	559,899
Net Profit/(Loss) from Shop	9	23,550,814	1,663,432
		33,365,070	32,587,348
Total Revenue		76,769,471	118,131,270
Expenses			
Programmes Expenses	11	10,924,867	24,622,439
Messengers of Peace-WOSM	18	894,883	-
Committees & Meetings	12	5,385,035	7,571,354
County Scouts Support	29	2,361,473	2,647,293
International events	13	1,541,639	1,045,620
Salaries and Staff Benefits	14	20,205,635	19,074,535
Other staff expenses	15	2,913,437	2,266,537
Establishment/Secretariat	16	17,876,085	16,970,572
Camps and Sites		-	9,345,809
Depreciation: Property, Plant & Equipment's	23	6,024,934	5,869,538
Amortization of intangible assets (note 2c)	23©	845,992	-
Headquarters expenses for camps & sites	17	100,000	869,700
Discount Allowed	9(a)	-	779,442
Total Expenses		69,073,979	91,062,838
Surplus for the period		7,695,492	27,068,432

The notes set out on pages 34 to 50 form an integral part of the Financial Statements


The Kenya Scouts Association
 Reports and Financial Statements
 For the Year ended 30th June 2016


II STATEMENT OF FINANCIAL POSITION

	Notes	2015/2016 KSH	2014/2015 KSH
ASSETS			
Current Assets			
Cash & cash equivalents	19	27,511,489	37,342,620
Receivables from Exchange Transactions	20(a)	12,203,125	10,090,588
Receivables from Non Exchange Transactions	20(b)	47,636	729,465
County Scout Support	29	2,398,862	4,760,335
Inventories	21	20,220,466	7,198,579
		<u>62,381,578</u>	<u>60,121,587</u>
Non - Current Assets			
Property, plant & equipment	23	818,736,884	819,366,238
Intangible Assets	23©	1,127,989	
TOTAL ASSETS		<u>882,246,452</u>	<u>879,487,825</u>
LIABILITIES			
Current Liabilities			
Payables and Accruals	25	445,205	1,635,935
Other payables	26 (a)	3,091,757	4,501,157
		<u>3,536,962</u>	<u>6,137,092</u>
NET ASSETS		<u>878,709,490</u>	<u>873,350,733</u>
FUNDS			
General Fund		871,363,097	865,894,616
Revaluation Reserve		6,156,501	6,156,501
Restricted Fund		1,189,892	1,299,617
		<u>878,709,490</u>	<u>873,350,733</u>

The notes set out on pages 34 to 50 form an integral part of the Financial Statements


 Charles Bay Musau
 Chief Commissioner


 Patrick Ngenga
 National Treasurer


 Moses O. Danda
 National Executive Commissioner

The Kenya Scouts Association
Reports and Financial Statements
For the Year ended 30th June 2016

III STATEMENT OF CHANGES IN NET ASSETS

	General Fund KSHS	Restricted Fund KSHS	Revaluation Reserve KSHS	Total KSHS
Balance as at 30 th June 2015	865,894,616	1,299,617	6,156,501	873,350,733
Prior year adjustment	(2,227,010)			(2,227,010)
Surplus for the period	7,695,492	-	-	7,695,492
				-
Net movement during the period	-	(109,725)	-	(109,725)
Transfers to/from accumulated surplus				-
Prior year adjustment: Dep'n charged	-	-	-	-
Balance as at 30th June 2016	871,363,097	1,189,892	6,156,501	878,709,490

The Kenya Scouts Association
 Reports and Financial Statements
 For the Year ended 30th June 2016

IV CASH FLOW STATEMENT

	Note	2015/2016 KSH	2014/2015 KSH
Cash Flows From Operating Activities			
Receipts			
Receipts from Government	2	38,750,000	77,500,000
Messengers of Peace-WOSM	3	1,081,483	-
Programme Receipts	4	3,566,917	-
Camps & Sites	5	8,329,472	12,990,419
Extended Scouting Programmes	10	945,793	-
Sundry Revenue	6	538,991	-
Net Revenue from BP Shop	9	-	1,663,432
		53,212,655	92,153,850
Payments			
Programme payments	11	10,924,867	24,622,439
Messengers of Peace-WOSM	18	894,883	-
Camps & Sites		-	9,345,809
Committees & Meetings	12	5,312,678	7,571,354
County Scouts Support	29	2,361,473	2,647,293
International Events	13	1,541,639	1,045,620
Salaries & Staff Benefits	14	20,205,635	19,074,535
Other Staff Expenses	15	2,913,437	2,266,537
Establishment	16	17,876,085	16,970,572
Headquarters expenses for camps & sites	17	100,000	869,700
Discount Allowed		-	779,442
		62,130,696	85,193,301
Net Cash generated from Operating activities		(8,918,041)	6,960,550
Cash Flows from investing activities			
Purchase of Property and equipment	23(a)	(913,090)	(6,608,018)
Proceeds from Treasury Bills	22	-	16,000,000
Disposal of Motor Vehicle	23(a)	-	2,300,000
Net cash used in investing activities		(913,090)	11,691,982
Cash Flows from Financing Activities			
Net cash flows from financing activities		-	-
Net increase / (Decrease) in cash and cash equivalents		(9,831,131)	18,652,532
Cash and cash equivalents at beginning of the year		37,342,621	18,690,089
Cash and cash equivalents at the end of the year		27,511,489	37,342,621

The Kenya Scouts Association
 Reports and Financial Statements
 For the Year ended 30th June 2016

V STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	ORIGINAL & FINAL BUDGETS	ACTUAL ON COMPARABLE BASIS	VARIANCE	REMARKS
Revenue	KSHS	KSHS	KSHS	
Government Grant	77,500,000	38,750,000	38,750,000	The budgeted amount was not released on time thus was funded by bank balances
Shop	8,000,000	23,550,814	(15,550,814)	This was due to improved service delivery and management
BP House rent	2,040,000	-	2,040,000	The tenants were evicted to pave way for renovation
Programme	7,500,000	3,566,917	3,933,083	The scout registration fee was abolished thus the decrease in revenue
Training & Development	1,926,000	-	1,926,000	The revenue was captured under programme expense
Projects & Partnership t	1,000,000	2,027,276	(1,027,276)	There was new partnership under messengers of peace programme.
Ethics & Awards	30,000	-	30,000	
Camps & Sites	7,700,000	8,329,472	(629,472)	The drop was as a result of closure of swimming pool at the Rowallan camp.
Others	-	544,992	(544,992)	
Total Revenue	105,696,000	76,769,471	28,926,529	
Expenses				
Programme	15,132,865	10,924,867	4,207,998	On target(Within 10% allowable limit)
International Events	-	1,541,639	(1,541,639)	This was not anticipated but was equally important. Fund came from bank balances
Training & Development	4,623,200	-	4,623,200	The revenue was captured under programme expense
Projects & Partnership Department	1,081,000	894,883	186,117	This was as a result of a new project Messengers of Peace
Ethics & Awards Department	2,440,000	-	2,440,000	The department was abolished
Security & Special Programmes	4,161,000	-	4,161,000	The department was abolished
Camps & Sites	9,844,000	-	9,844,000	The expenditure captured under secretariat
Secretariat & Staff Cost	52,038,450	40,995,156	10,943,294	On target(Within 10% allowable limit)
Meetings	6,434,000	5,385,035	1,048,965	On target(Within 10% allowable limit)
Communication & ICT	4,905,036	-	4,905,036	The expenditure captured under secretariat
County Funds / Grants	15,000,000	2,361,473	12,638,527	Funds to counties were stopped due to accounting difficulties by county officials.
BP Land Rates	700,000	-	700,000	This was settled in the following financial year
Headquarters expenses for camps & sites	-	100,000	(100,000)	Machakos centre support not budgeted for
Depreciation & Amortisation	-	6,870,925	(6,870,925)	Not a cash item
Total Expenses	116,359,551	69,073,979	47,185,572	
Surplus / (Deficit) for period		7,695,492		

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

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

(a). Basis of accounting

The financial statements are prepared in accordance and comply with Accrual Basis of Accounting under International Public Sector Accounting Standards (IPSAS) .The financial statements are presented in Kenya shillings , which is the functional and reporting currency of the Association and all values are rounded to the nearest thousand (Ksh 000)

The financial statements have been prepared on under the historical cost convention basis.

The cashflow is prepared using direct method. Financial statements are prepared on accrual basis

(b). Summary of significant Accounting Policies

i. Revenue Recognition

The Association recognizes income and revenue when earned. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

ii . Receivables

Receivables are stated at nominal value, less provision for any amounts to be irrecoverable

iii. Sale of Goods

Revenue from sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer , usually on delivery of the goods and when the amount of revenue can be measured reliably and its probable that the economic benefits or service potential associated with the transaction will flow to the Association.

iv. Rental Income

Rental Income arising from operating leases on investment properties is accounted for on a straight line basis over the lease terms and included in the revenue.

(c.) Budget Information

The annual budget is prepared on the accrual basis, that is, all planned costs and incomes are presented in a single statement to determine the needs of the Association.

**The Kenya Scouts Association
Reports and Financial Statements
For the year ended June 30th, 2016**

(d.) Investment Property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement costs of the components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the cost of day-to-day maintenance of investment property. The association did not re-invest in treasury bills in year 2016 as it was required to aid in capital investments like Rowallan Wall Construction which were postponed due to authorisation process shown under note no. 22

(e.)Property , Plant and Equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items.

When significant parts of property, plant and equipment are required to be replaced at intervals , the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly.

(f). Depreciation

Property, plant and equipment are initially recorded at cost/ valuation.

Depreciation is calculated on reducing balance basis to write down the cost of each asset to its residual value over its predetermined useful life

The annual depreciation rates in use are as shown below:

Building	2.5%
Motor Vehicles	25%
Computers	30%
Furniture, Fixtures and Fittings	12.5%
Equipment and Machinery	12.5%
Amortisation	30%

(g). Leases

Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or if lower, at the present value of the future minimum lease payments.

(h) Inventories

Inventories are measured at the lower cost and net realizable value. However, to the extent that a class of inventory is measured at the lower cost and current replacement value.

**The Kenya Scouts Association
Reports and Financial Statements
For the year ended June 30th, 2016**

(i) Provisions

Provisions are recognized when the Association has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

(j) Contingent Liabilities

The Association does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits can be made of the amount of the obligation.

(k) Contingent Assets

The Association does not recognize a contingent asset, but discloses details of possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Association. Expenditure on acquired ERP software programs is capitalized and amortized on the straight-line basis over their expected useful lives, normally not exceeding three years.

l) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

(m) Reserves

The Association creates and maintains reserves in terms of specific requirements

(n) Employee Benefits

The Association contributes to the National Social Security Fund (NSSF).

The contributions are determined by the Kenyan statutes and such contribution during the period was limited to Ksh 200 per employee per month. The Association's contributions to the above are charged to revenue statement in the period to which they relate.

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(o) Related Parties

The Association regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Association or vice versa.

(p) 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. For the purposes of these financial statements, cash and cash equivalents also include short term imprests and advances to authorised officers and /or institutions which were not surrendered or accounted for at the end of the financial year.

(q) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the period ended 30th June 2016.

(r) Bad Debts

Bad debts are written off when all reasonable steps to recover them have been taken without success in the year in which they are identified as irrecoverable.

(s) Trade and Payables

Payables are stated at nominal values less amounts not expected to be payable.

(t) Tax Status

the Association is exempted from payment of Income Tax under Section 13 (2) of the Income Tax Act (Cap 470)

(v) Liquidity risk management Liquidity risk is the risk that the association will not be able to meet its financial obligations as they fall due. The association's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the association's reputation. The association manages liquidity risk by maintaining adequate reserves and banking facilities by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

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NOTES TO THE FINANCIAL STATEMENTS

	2015/2016	2014/2015
	KSHS	KSHS
2 Government grant		
Transfer during the year	38,750,000	77,500,000
	38,750,000	77,500,000
3 Partners' Contribution		
Messengers of Peace-WOSM	1,081,483	-
	1,081,483	-
4 Programmes Revenue		
Communication & Corporate Affairs	-	3,750
Youth Programmes Certificates	1,219,212	2,546,380
Competition Fees	720,245	2,879,752
Founderee & Centenary	485,150	675,150
Egypt Trip	-	25,500
Roveree	8,000	-
Registration	679,110	521,558
Training Certificates	455,200	267,457
	3,566,917	6,919,547
5 Camps & Sites Revenue		
Embu	5,585,337	825,367
Kilifi Camp	33,119	(13,352)
Rowallan Camp	2,537,290	1,182,456
Machakos	109,600	58,801
Nyeri	(383,005)	169,640
Siaya Centre	-	105
Miritini	447,130	1,421,593
	8,329,472	3,644,610
6 Sundry Revenue		
B.P. House Rent	360,000	748,000
Depot Rent	-	240,000
Other Sundries	178,991	100,000
	538,991	1,088,000

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NOTES TO THE FINANCIAL STATEMENTS

	2015/2016	2014/2015
7 BP House Rental Income	KSHS	KSHS
Gross Income	-	748,000
Net Income	-	748,000
8 Exchange rate gain		
KCB US\$ A/C No. 1112620192	USD	KSHS
Opening Balance 2015 (rate-98.6394)	2,480	244,611
Closing Balance 2016(rate-101.1022)	2,479	250,612
Gain		6,001
9 Gross Revenue from Shop		
Sales of Scouts Uniforms & Camping gears	54,816,050	31,603,101
Opening Stock	7,198,579	13,592,948
Add : Purchases	41,293,751	22,933,738
Less: Closing Stock	(19,506,016)	(7,198,579)
Cost of Sales	28,986,314	29,328,107
Gross Profit	25,829,736	2,274,994
Less Operating Expenses	2,278,922	611,562
Net Profit/(Loss) from Shop Operations	23,550,814	1,663,432
9(a) Discount Allowed-BP Shop		2,764,424
10 Extended Scouting Programmes		
Sales	2,823,581	1,482,681
Cost of Sales: Materials	(1,852,270)	(882,800)
Expenses: Other	(25,518)	(39,982)
Net Profit	945,793	559,899

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	2015/2016	2014/2015
	KSHS	KSHS
11 Programmes Expenses		
Certificates	535,147	850,500
Progressive Cards	-	8,000,000
Competition	1,402,561	2,973,495
Founderee	1,632,081	981,739
Roveree	33,477	
Jamboree Japan: Registration & Flights	-	1,413,220
RRI	81,019	3,386,437
Training	791,741	983,326
Registration	60,660	23,531
Communications & Corp. Affairs	1,027	-
National Youth Forum	640,933	133,500
Patrons day and Awards (Beads 2015)	-	59,520
Peace Walk	526,506	363,991
Workshops & Conferences	5,081,660	5,188,807
Gifts & Donations	138,055	68,124
Awards: Others	-	196,250
	10,924,867	24,622,439
12 Committees & Meetings' Expenses		
Annual general Meeting	1,423,078	2,320,056
Management & Strategy Planning	568,811	510,358
National Executive Committee	709,101	1,510,022
Programme Committee	95,138	121,103
Task Force Committee	1,041,751	349,349
Other Committees	1,547,156	2,760,466
	5,385,035	7,571,354
13 International events	1,541,639	1,045,620
	1,541,639	1,045,620

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	2015/2016	2014/2015
	KSHS	KSHS
14 Salaries and Staff Benefits		
Salaries & Wages	19,225,679	17,677,253
Staff Wages	-	121,369
Staff Allowances	-	283,160
Gratuity Payments	979,956	992,754
	20,205,635	19,074,535
15 Other Staff Expenses		
Recruitment	-	72,463
Medical Expenses	1,364,415	1,422,788
Staff Welfare	1,545,967	737,088
Staff Training & Development	-	3,950
Other Staff Expenses	3,055	30,248
	2,913,437	2,266,537
16 Establishment/Secretariat Expenses		
Advertisement	-	605,290
Transport & Communication	1,556,184	1,996,140
Office Stationery	262,366	109,990
Printing and Reproduction	822,696	768,436
Rent and Rates	43,268	2,827,105
Subscription Fees to WOSM	505,685	3,454,252
ASK Show	10,735	26,770
Software/ICT	1,499,263	753,487
Utilities	3,011,903	2,504,169
Bank and Mpesa Charges	231,465	438,976
Audit Fee	565,000	348,000
Professional Fees	641,149	790,305
Repairs and Maintenance	2,972,097	547,436
Safety and Security	496,602	138,871
Vehicle Expenses	1,200,870	988,286
Cleaning	356,424	-
Elections	218,700	363,541
Hotel Expenses	3,291,049	-
Chief Scout/Commissioner	190,628	309,519
	17,876,085	16,970,572

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	2015/2016	2014/2015
	KSHS	KSHS
17 Headquarters expenses: For Camps & Sites		
Kajiado Fence	-	132,300
Uasin Gishu	-	282,800
Busia & Kajiado Toilets	-	454,600
Machakos scouts centre tree nursery project	100,000	-
	<u>100,000</u>	<u>869,700</u>
18 Messengers of Peace-WOSM	<u>894,883</u>	<u>-</u>

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	2015/2016	2014/2015
19 Cash and Cash Equivalents	KSHS	KSHS
Barclays Bank - A/C No. 0821086574	(6,600)	5,803
Barclays Bank - A/C No. 0821086558	524,536	534,079
Equity Bank Nike - A/C No. 0470273952782	-	52,785
Equity Bank Operations - A/C No. 1170299559323	3,218,015	3,012,362
Equity Bank UNICEF - A/C No. 0470295399395	-	46,983
Equity Bank Main - A/C No.1510260829573	1,822,997	14,218,493
I & M Bank - A/C No. 00200081541201	253,880	66,940
I & M Bank - A/C No. 00200081541202	-	183,666
KCB US Dollar - A/C No. 1112620192	250,612	244,611
KCB Moot 1 - A/C No. 1108788971	163,344	167,524
KCB MOYA - A/C No. 1112039279	(1,904)	3,276
Pay bill - 963350	11,043,896	8,458,304
Centre & Camps Accounts		
Embu Centre, Equity Bank - A/C No. 1510262146188	2,612,403	1,298,786
Kilifi Centre, Equity Bank - A/C No. 1510262196329	4,054	4,054
Machakos Centre, Equity Bank - A/C No. 1510262146295	61,290	31,795
Rowallan Camp, Equity Bank - A/C No. 1510262213835	2,328,048	1,716,339
Siaya Centre, Equity Bank - A/C No. 1510262146188	31,700	31,700
Nyeri Centre, Equity Bank - A/C No. 1510262146255	186,388	161,331
Miritini Centre, Equity Bank - A/C No. 1510263534201	1,681,102	1,017,790
USD Account Equity-A/C No. 1510263534342	48,665	47
Cash Floats: Hqs - Staff meal	-	100,000
Hqs: Petty Cash	-	100,000
Rowallan Camp - Petty Cash	-	50,000
BP Shop	-	40,000
Embu - Petty Cash	-	100,000
Shop Accounts		
Barclays Bank - A/C No, 0821086582	864,572	920,324
Equity Bank - A/C No. 1510260829601	2,291,595	4,712,873
Equity Agency - 0240260966845	17,486	62,756
Equity Agency 0242260966777	115,410	
	27,511,489	37,342,620

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	2015/2016	2014/2015
20(a) Receivables from Exchange Transactions	KSHS	KSHS
BP Shop Debtors	4,246,557	2,319,415
Receivable from Bosco Sombe	200,000	-
Other Receivables	3,583,990	3,583,990
Prepaid Insurance-APA Insurance	1,364,415	1,416,391
BP House Rent	2,368,763	2,368,763
Embu Scouts Centre	439,400	-
Telkom Kenya-Miritini	-	402,029
(b) Receivables from Non Exchange Transactions		
Staff Salary Advances	47,636	729,465
	<u>12,250,761</u>	<u>10,820,053</u>
21 Inventories		
Rowallan	16,520,742	5,683,835
Tailoring	714,450	-
BP Shop	2,985,275	1,514,744
Total	<u>20,220,466</u>	<u>7,198,579</u>
22 Fixed Interest Investment (Treasury Bills)-Issue No. 2027/182		
Opening Balance	-	15,340,128
Proceeds	-	16,000,000
Interest Earned	<u>-</u>	<u>659,872</u>



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23 Fixed Assets

		Land	Buildings	Motor vehicles	Computers	Furniture, Fixtures & Fittings	Equipment	Work in Progress	Total
23(a)	Cost/Valuation	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		Kshs
	As at 01/07/2013 KSA & Shop combined	687,756,800	115,977,716	2,917,266	1,060,743	1,996,604	2,434,457	-	812,143,586
	Additions	-	7,422,700	2,346,500	952,320	953,590	622,083	-	12,297,193
	Disposals	-	-	(750,000)	-	-	-	-	(750,000)
	As at 30/06/2014	687,756,800	123,400,416	4,513,766	2,013,063	2,950,194	3,056,540	-	823,690,779
	Additions	-	-	2,000,000	867,100	792,945	128,000	1,727,700	5,515,745
	Disposals	-	-	(3,135,000)	-	-	-	-	(3,135,000)
	Adjustment	-	9,595,834	2,367,734	1,263,820	742,606	1,099,530	-	15,069,524
	As at 30/06/2015	687,756,800	132,996,250	5,746,500	4,143,983	4,485,745	4,284,070	1,727,700	841,141,048
	Additions	-	-	-	95,000	97,600	720,490	6,456,470	7,369,560
	Disposals	-	-	-	-	-	-	-	-
	As at 30/06/2016	687,756,800	132,996,250	5,746,500	4,238,983	4,583,345	5,004,560	8,184,170	848,510,608
								-	
	Depreciation and Impairment							-	
	As at 01/07/2013 KSA & Shop combined		9,595,834	1,617,734	1,263,820	742,606	1,099,500	-	14,319,494
	Disposals	-	-	(750,000)	-	-	-	-	(750,000)
	Charge for the year	-	-	1,128,442	603,919	368,774	382,068	-	2,483,203
	As at 30/06/2014	-	9,595,834	1,996,176	1,867,739	1,111,380	1,481,568	-	16,052,697

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As at 01/07/2014 KSA & Shop combined	-	9,595,834	1,996,176	1,867,739	1,111,380	1,481,568	-	16,052,697
Disposals	-		(1,959,375)				-	(1,959,375)
Adjustment	-	3,085,010	937,500	379,146	92,826	137,441	-	4,631,923
Charge for the year	-	3,007,885	703,206	569,129	410,192	333,133	-	5,023,545
As at 30/06/2015	-	15,688,729	1,677,507	2,816,014	1,614,398	1,952,142		23,748,790
As at 01/07/2015 KSA & Shop combined	-	15,688,729	1,677,507	2,816,014	1,614,398	1,952,142	-	23,748,790
Disposals							-	-
Charge for the year		2,932,688	1,067,880	1,271,695	371,118	381,552	-	6,024,934
As at 30/06/2016	-	18,621,417	2,745,387	4,087,709	1,985,516	2,333,694	-	29,773,724
Net Book Value							-	
As at 30/06/2016	687,756,800	114,374,833	3,001,113	151,274	2,597,829	2,670,866	8,184,170	818,736,884
							-	
Net Book Values								
As at 30/06/2016	687,756,800	114,374,833	3,001,113	151,274	2,597,829	2,670,866	8,184,170	818,736,884
As at 30/06/2015	687,756,800	117,307,520	4,068,993	1,327,969	2,871,347	2,331,929	1,727,700	817,392,257

23 (b) Work in Progress-Rowallan Perimeter Wall

23© INTANGIBLE ASSETS-ERP System

	2015/2016	2014/2015
	KSHS	KSHS
Cost	2,819,973	2,819,973
30th June	2,819,973	2,819,973
Amortization		
1st July	845,992	-
Charge for the year	845,992	845,992
30th June	1,691,984	845,992
Net Book Value	1,127,989	1,973,981



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24 Restricted Funds

Details	At	Transfers	Payments	At
	01.07.2015			30.06.2016
	KSHS	KSHS	KSHS	KSHS
Barclays ESP A/C No - 0821086558	534,079	-	9,543	524,536
Equity NIKE - A/C No - 0470293952782	52,785	-	52,785	-
Equity UNICEF - A/C No - 0470295399395	46,983	-	46,983	-
I & M CRS - A/C No - 00200081541201	66,940	1,081,494	894,883	253,550
I & M FFL - A/C No - 00200081541202	183,666	-	183,666	-
KCB Dollar A/C No - 1112620192	244,365	6,001	-	250,366
KCB MOOT 1 A/C No - 1108788971	167,524	-	4,180	163,344
KCB MOYA A/C No - 1112039279	3,276	-	5,180	(1,904)
	1,299,617	1,087,495	1,197,220	1,189,892

25 Payables and Accruals

Details of Creditors	2015/2016	2014/2015
	KSH	KSH
Carr Stanyer & Gitau, CPAs	-	190,350
World Scouts Organisation Movement	-	22,521
G4S Security Services	60,321	146,196
Peter Mouti	-	14,000
Japeth Wambae	300,000	300,000
Kenya Power & Lighting Co Ltd	-	75,706
Machakos County	-	171,000
Nairobi Water Company	18,884	77,331
Hannah Muthui	-	1,918
Reliancy Kenya	66,000	
Shop Accounts Payables	-	
Jomack Crafts	-	101,500
Mulunge	-	18,840
Muasons Enterprises	-	11,000
Kamyn Industries Ltd	-	505,573
	445,205	1,635,935

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	2015/2016	2014/2015
26 (a) Other Payables	KSH	KSH
Office of Auditor General	348,000	348,000
Kenya Revenue Authority	104,239	104,239
KSA Staff Gratuity (Note 26 (b))	2,259,943	3,669,343
Canada Moot deposits	195,380	195,380
Prequalification deposits	141,000	141,000
UK Explorers Mission	43,195	43,195
	<u>3,091,757</u>	<u>4,501,157</u>
26(b) Gratuity: balance as at 1/7/2015	3,669,343	4,743,508
Payments during the year	(1,409,400)	(1,074,165)
	<u>2,259,943</u>	<u>3,669,343</u>
27 Programme Certificates		
Investiture	-	45,000
Founderee	-	243,000
Competition - District	-	234,000
Competition - County	-	234,000
Competition - Cluster	-	94,500
Total	<u>-</u>	<u>850,500</u>
28 Revenue from shop to HQ		
Balance b/f on 31st Jan 2013		14,064,090
Additions 2013/2014	-	4,561,637
Balance-30th June 2014	-	18,625,727
Borrowing by operations - 28/08/2014	-	2,000,000
Less: Repayment from Main A/C - 06/01/2014	-	(5,000,000)
Balance as at 30/06/2015	<u>-</u>	<u>15,625,727</u>

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NOTES TO THE FINANCIAL STATEMENTS

29	County Grant Support	Opening Balance 1st July 2015	Supported During the year	Closing Balance -30th June 2016
	Name	Kshs	Kshs	Kshs
1	Baringo County	55,131	40,000	15,131
2	Bomet County	52,200	52,200	-
3	Bungoma County	123,020	123,020	-
4	Busia County	55,188	-	55,188
5	Embu County	68,705	-	68,705
6	Garisa County	110,500	-	110,500
7	Homa Bay County	155,470	-	155,470
8	Isiolo County	20,000	-	20,000
9	Kajiado County	124,260	-	124,260
10	Kakamega County	63,900	63,900	-
11	Kericho County	180,000	-	180,000
12	Kiambu County	(13,840)	-	(13,840)
13	Kilifi County	160,000	152,600	7,400
14	Kirinyiga County	136,170	-	136,170
15	Kisii County	139,800	30,000	109,800
16	Kisumu County	65,315	65,315	-
17	Kitui County	43,055	-	43,055
18	Kwale County	65,870	-	65,870
19	Laikipia County	295,525	295,525	-
20	Machakos County	101,000	101,000	-
21	Makueni County	38,600	-	38,600
22	Marakwet County	119,000	-	119,000
23	Marsabit County	39,850	39,850	-
24	Meru County	43,360	-	43,360

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County Grant Support

	Opening Balance 1st July 2015	Supported During the year	Closing Balance - 30th June 2016
Name	Kshs	Kshs	Kshs
25 Migori County	165,000	163,440	1,560
26 Mombasa County	170,000	-	170,000
27 Muranga County	31,140	-	31,140
28 Nairobi County	290,000	290,000	-
29 Nakuru County	152,000	152,000	-
30 Nandi County	188,383	188,383	-
31 Narok County	157,000	45,400	111,600
32 Nyamira County	108,750	-	108,750
33 Nyandarua County	41,353	-	41,353
34 Nyeri County	243,875	94,000	149,875
35 Siaya County	118,070	100,240	17,830
36 Taita Taveta County	123,000	-	123,000
37 Tana River County	128,000	128,000	-
38 Tharaka Nithi County	53,585	-	53,585
39 Trans - Nzoia County	70,600	70,600	-
40 Turkana County	207,500	166,000	41,500
41 Uasin Gishu County	150,000	-	150,000
42 Vihiga County	70,000	-	70,000
43 West Pokot County	50,000	-	50,000
	4,760,335	2,361,473	2,,398,862