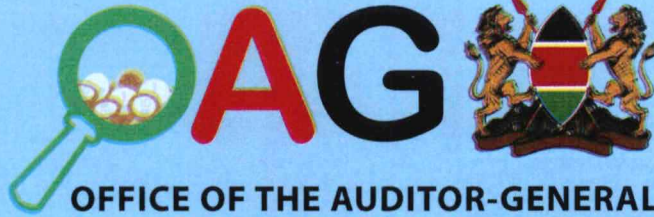


REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 05 NOV 2025

DAY.

WED

TABLED  
OF

DEPT. MAJORITY  
P&T W&T

CLERK-AT  
THE-TABLE:

WILLIS OBIERO

**THE AUDITOR-GENERAL**

**ON**

**COUNCIL OF LEGAL EDUCATION**

**FOR THE YEAR ENDED  
30 JUNE, 2025**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
RECORDS OFFICE

01 SEP 2025

**RECEIVED**

---

## COUNCIL OF LEGAL EDUCATION

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE, 2025

---

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



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**





**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

Table of Contents	Page
1. Acronyms and definition of Key Terms.....	iii
2. Key Council Information and Management.....	v
3. The Board of Directors.....	viii
4. Key Management Team.....	xiii
5. Chairman’s Statement.....	xv
6. Report of the Chief Executive Officer .....	xvii
7. Statement of Performance against Predetermined Objectives for FY 2024/2025.....	xix
8. Corporate Governance Statement.....	xxx
9. Management Discussion and Analysis.....	xxxv
10. Environmental and Sustainability Reporting .....	I
11. Report of the Directors.....	lviii
12. Statement of Directors Responsibilities.....	Ix
13. Report of the Independent Auditor for the Financial Statements for Council of Legal Education.....	lxii
14. Statement of Financial Performance for the year ended 30 June 2025 .....	1
15. Statement of Financial Position as at 30 June 2025.....	2
16. Statement of Changes in Net Assets for the year ended 30 June 2025.....	4
17. Statement of Cash Flows for the year ended 30 June 2025 .....	5
18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025 .....	7
19. Notes to the Financial Statements.....	9
40. Appendix .....	43



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**  
**1. Acronyms and definition of Key Terms**

---

**A. Acronyms**

ATP	Advocates Training Program
CEO	Chief Executive Officer
CBK	Central Bank of Kenya
CLE	Council of Legal Education
ERP	Enterprise Resource Planning
FY	Financial Year
ICPAK	Institute of Certified Public Accountants of Kenya
HR	Human Resource
ICT	Information and communications technology
IPSAS	International Public Sector Accounting Standards
LEP	Legal Education Providers
NEMA	National Environmental Management Authority
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
PSC	Public Service Commission
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
SCAC	State Corporation Advisory Committee

#### B. Definition of Key Terms

Fiduciary Management	- means Members of Management directly entrusted with the responsibility of financial resources of the Council.
Comparative year	- means the prior period, that is, FY 2023/2024.
Council	- means the Board of Directors of the Council of Legal Education established under Section 4 (5) of the Legal Education Act Cap 16 B.



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### 2. Key Council Information and Management

#### (a) Background information

The Council of Legal Education is established by Legal Education Act Cap 16 B. It is governed by the Council which is responsible for the general policy and strategic direction. Council of Legal Education is domiciled in the Republic of Kenya.

#### (b) Principal Activities

The principal activities of the Council as per Section 8 (1) of the Legal Education Act Cap 16 B is to:

- i) Regulate Legal Education and Training in Kenya ;
- ii) Licence legal education providers; and
- iii) Supervise Legal Education providers.
- iv) Advise Government on Legal Education and Training.
- v) Recognize and Approve Qualifications obtained outside Kenya for purpose of admission to the roll.
- vi) Administer professional examination prescribed under section 13 of Advocates Act.

#### Vision

Innovative legal professionals transforming society.

#### Mission

To ensure quality legal education through responsive regulation and administration of Bar examination.

#### (c) Key Management

The Council's day-to-day management is under the Secretary / Chief Executive Officer and the Top Management of the Council of Legal Education.

No.	Designation	Name
1.	Ag. Secretary/Chief Executive Officer	Ms. Jennifer Gitiri, HSC Appointed 11 <sup>th</sup> October 2023 to date
2.	Director Directorate of Standards, Licensing, Compliance and Supervision	Ms. Annah Konuche Appointed 1 <sup>st</sup> May 2025
3.	Director Directorate of Examination	Dr. Felix Odhiambo Appointed 1 <sup>st</sup> May 2025
4.	Director Directorate of Corporate Services	CPA Ednah Kerubo Oyori



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

No.	Designation	Name
		Resigned 21 <sup>st</sup> January 2025
5.	Manager Internal Audit	Ms. Ignazia K. Kaimba

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag. Secretary/Chief Executive Officer	Ms. Jennifer Gitiri, HSC appointed 11 <sup>th</sup> October, 2023
2.	Director Directorate of Standards, Licensing, Compliance and Supervision	Ms. Annah Konuche Appointed 1 <sup>st</sup> May 2025
3.	Director Directorate of Examination	Dr. Felix Odhiambo Appointed 1 <sup>st</sup> May 2025
4.	Director Directorate of Corporate Services	CPA Ednah Kerubo Oyori Resigned 21 <sup>st</sup> January 2025
5.	Deputy Director, Internal Audit	Ms. Ignazia K. Kaimba
6.	Assistant Director Finance & Accounts	CPA Duncan Nalwenge
7.	Assistant Director Supply Chain Management	Mr. Timothy Seurey
8.	Assistant Director ICT	Mr. Lawrence Njoroge
9.	Principal Strategy and Planning Officer	Mr. Morris Gitonga
10.	Principal Legal Officer	Ms. Victoria Wahu
11.	Senior Human Resource Officer	Mr. Mathew Ndolo

**(e) Fiduciary Oversight Arrangements**

The Council has established measures and structures to enforce fiduciary and oversight arrangements and ensure compliance. The Council's Board, the overall governance organ, comprises four (4) key committees: The Examination Committee; the Quality Assurance Committee; the Finance, Human Resource and Administration Committee, and the Audit and Risk Committee. Ad hoc Board Committees are formed on a need basis.

These Committees provide policy direction and oversight to the CLE Management while advising the Board on various policy matters relating to its mandate. The Finance, Human Resource and Administration Committee assists the Board in discharging its duties in relation to safeguarding assets, the operation of adequate systems, control processes and the preparation of accurate financial reporting and statements in compliance with all applicable legal requirements and accounting standards.



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

Further, the Council (the Board or CLE) submits its quarterly and annual financial statements and accounts to Parliament for scrutiny and oversight, while the Office of the Auditor-General audits its accounts annually. In addition, the Council has developed Financial Regulations and Procedures.

**(f) Council of Legal Education Headquarters**

P.O. Box 829-00502  
Karen Office Park Acacia Block 2nd Floor  
Langata Road  
Nairobi, Kenya

**(g) Council Contacts**

Telephone: 0719 150000,  
E: mail: info@cle.or.ke  
Website: www.cle.or.ke

**(h) Council Bankers**

National Bank of Kenya  
Hill Branch  
P.O. Box 45219 - 00100  
NAIROBI, KENYA

Kenya Commercial Bank  
Karen Branch  
P.O. Box 24410 - Karen  
Nairobi, Kenya

**(i) Independent Auditors**

Auditor-General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084 GPO 00100  
Nairobi, Kenya

**(j) Principal Legal Adviser**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### 3. The Board of Directors

**Prof. Collins Odote**  
PhD, LL.M, LLB HON



Prof. Collins Odote is the Chairperson of the Council of Legal Education. He holds a Doctor of Philosophy degree in Law from the University of Nairobi. He is also an Advocate of the High Court of Kenya and a member of the Law Society of Kenya. Odote is an Associate Professor of Law and currently serving as the Associate Dean at the Faculty of Law and Research Director of the Centre for Advanced Studies in Environmental Law and Policy (CASELAP), both at the University of Nairobi. He is an arbitrator and a Fellow of the Chartered Institute of Arbitrators.

Further, Prof. Odote serves as the President of the Association of Environmental Law Lecturers in Africa (ASELLAU) - a continental network of scholars focusing on capacity building, research and knowledge exchange amongst universities and lecturers on teaching of environmental law in Africa.

His teaching and research instruments include land law, environment, natural resource management and governance. He is an accomplished consultant, facilitator, trainer, public speaker and an intellectual across legal and policy environments both nationally and internationally.

**Date of appointment: 6<sup>th</sup> October 2023.**

**Hon. Justice (Dr.) Smokin C. Wanjala**  
PhD, SCJ, CBS




Born on 22nd June, 1960, Justice Wanjala is a Judge of the Supreme Court of Kenya since 2011. He holds a Bachelor of Laws (LL.B, Hons.) degree from the University of Nairobi, a Diploma in Law from the Kenya School of Law, a Master of Laws (LL.M) from Columbia University, New York and a Doctorate of Law degree from the University of Ghent, Belgium. He is an accomplished academician, widely published and read.

Justice Wanjala is among the founder members of the Centre for Law and Research International (CLARION) which pioneered Civic Education in Kenya. Additionally, he is a member of the International Commission of Jurists, ICJKenya



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

	<p>Chapter and the Kenya National Academy of Sciences.</p> <p>At CLE, he serves as the Chairperson of the Quality Assurance &amp; Compliance Committee and a member of the Audit and Risk Committee of the Council. He was appointed to the CLE Board on 23<sup>rd</sup> January 2020.</p> <p><b>Date of appointment: 23<sup>rd</sup> January, 2020</b></p>
<p><b>Professor Winifred Wambui Kamau</b> PhD, LLM, LLB</p> 	<p>Born on the 3<sup>rd</sup> of August, 1964, Professor Winifred Kamau holds a Doctor of Philosophy Degree in Law, an LLM and LLB. She is an Advocate of the High Court of Kenya of over 30 periods' standing. She is also an Associate Professor at the University of Nairobi and currently the Dean of the Faculty of Law.</p> <p>She represents the Public Universities in the Council. She is the Chairperson of the Audit and Risk Committee and a member of the Examination Committee of the Council.</p> <p><b>Date of appointment: 9<sup>th</sup> July 2021</b> <b>Date of reappointment: 8<sup>th</sup> November 2024</b></p>
<p><b>Dr. Nelly Wamaitha Kamangu, LL.B</b></p> 	<p>Dr. Nelly Wamaitha Kamangu holds a Doctor of philosophy degree in Law enforcement and Justice administration from Mt. Kenya University (MKU), LLB and LLM from the University of Nairobi. Dr. Wamaitha served as a State Counsel in the office of the Attorney General from the year 2006 to 2013. Currently, she is a Law lecturer at Mt. Kenya University (MKU) and the Director MKU Law Campus. Earlier, Dr. Wamaitha served as Dean School of Law at MKU between 2015 to 2018.</p> <p>Dr. Wamaitha represents the Private Universities in the Council. She serves as the Chairperson of the Examination Committee and a member of the Finance, Human Resource &amp; Administration Committee of the Council.</p> <p><b>Date of appointment: 9<sup>th</sup> July 2021</b> <b>Date of retirement: 9<sup>th</sup> July 2024</b></p>



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

#### Mr. Oscar Mmene Eredi OGW



Mr. Eredi is the Chief State Counsel in the Office of the Attorney General. He heads the Specialised Courts Section (consisting of the Land and Environment Courts Division as well as the Employment and Labour Relations Courts Division) in the Civil Litigation Department.

Mr. Eredi represents the Hon. Solicitor General in the Council. He serves as a member of the Examination Committee and Quality Assurance & Compliance Committee of the Council.

**Date of appointment: February, 2022**

#### CPA Rita Njiru



Ms. Rita Njiru is a CPA(K) graduate and holds a Master's degree in Business Administration (MBA) in Strategic Management from Daystar University and a member of the Institute of Certified Public Accountants of Kenya (ICPAK).

Ms. Njiru has a stellar career in Civil Service, particularly in Finance and Accounting. Currently, she serves at the National Treasury as an Assistant Accountant General.

Ms. Njiru represents the Cabinet Secretary, The National Treasury and Economic Planning in the Council. She is a member of the Finance, Human Resource & Administration Committee and the Audit & Risk Committee of the Council.

**Date of appointment: 30<sup>th</sup> September 2019**

#### George Nyakundi, LL.B Alternate to the Attorney General.



Mr. George Nyakundi is a State Counsel and an advocate of the High Court of Kenya since 1996. He holds a Bachelor of Laws LL.B from the University of Nairobi.

Mr. Nyakundi represents the Hon. Attorney General in the Council. He serves as the Chairperson of the Finance, Human Resource & Administration Committee and a member of the Quality Assurance & Compliance Committee of the Council.

**Date of appointment: 20<sup>th</sup> May, 2019**



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**Mr. Sam Alosa**



Born 18th December 1977, Mr. Samson Alosa is an Advocate of the High Court of Kenya with over ten (15) years of experience and is currently the Managing Partner at Alosa Advocates LLP. He is also a serving Rotarian With the Rotary Club of Langata.

Mr. Samson Alosa is an Advocate of the High Court of Kenya with over ten (15) years of experience. Currently, he is the Managing Partner at Alosa Advocates LLP. He holds a Master of Laws (LLM) in Constitutional and Administrative Law from the University of Dar Es Salaam, a Post Graduate Diploma in Law from the Kenya School of Law and a Bachelor of Laws (LLB) from Nagpur University.

Mr. Alosa represents the LSK in the Council. He is a member of the Finance, Human Resource, & Administration Committee and the Examination Committee of the Council.

**Date of appointment: 9<sup>th</sup> of February 2024**

**Ms. Aisha Abdallah**



Ms. Aisha is a Partner at ALN Kenya | Anjarwalla & Khanna where she heads the regional Dispute Resolution department based at the Nairobi Head Office. She holds an LL.B from the University of Bristol, and an LL.M from the King's College London, University of London in comparative Competition Law, comparative law of trust, Islamic law of succession and International law of the sea. She was admitted to the bar as an advocate of the High Court of Kenya in the year 2000 and as a solicitor of the Supreme Court of England and Wales in 2004.

Ms. Aisha is passionate about the rule of law and the impact of quality legal training. She is the first female and second African lawyer to be admitted to the International Association for Defence Counsel, an invitation-only group of distinguished litigation counsel.

Ms. Aisha represents the Law Society of Kenya (LSK) in the Council. She serves as a member of the Audit and Risk Committee as well as the Quality Assurance & Compliance Committee of the Council.

**Date of appointment: 29<sup>th</sup> September 2023**



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

**Prof. Lois Mwendu Musikali**



Currently the Dean, School of Law at Africa Nazarene University and a Senior Lecturer with a Doctor of Philosophy in Law degree from the University of Manchester, UK. Dr. Musikali also holds a Master of Laws from the University of Durham, UK and a Bachelor of Laws from the University of Leicester, UK. She's also an Advocate of the High Court of Kenya with ten years of legal practice experience and over 13 years of teaching experience at university level both locally and internationally.

She sits in the Audit & Risk and the Examination Committees of the Council.

Born 7<sup>th</sup> November 1982.

**Date of appointment: 8<sup>th</sup> November 2024**

**Ms. Jennifer Gitiri, HSC  
Ag. Secretary/Chief Executive Officer**



Ms. Jennifer Gitiri is an Advocate of the High Court of Kenya with over ten (10) years of experience. She is currently the Acting Secretary/CEO of the Council of Legal Education. She is a Certified Public Secretary (CPS-K) and trained assessor under the Eastern and South Africa Anti-Money Laundering Group (ESAAMLG).

Ms. Gitiri holds a Master of Laws (LLM) in Comparative Constitutional Law from the Central European University, a second LLM in Public International Law from the University of Nairobi, an Advanced Masters course in International Human Rights Law from the University of Oslo, a Post Graduate Diploma in Law from the Kenya School of Law and a Bachelor of Laws (LLB) from the University of Nairobi.

Ms. Gitiri is an awardee of the Head of State Commendation by the President of the Republic of Kenya for her outstanding service to the Nation.

**Date of appointment: 11<sup>th</sup> October 2023**



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**4. Key Management Team**

Management member	Details
<p><b>Ms. Jennifer Gitiri, HSC Ag. Secretary/Chief Executive Officer</b></p> 	<p>Ms. Gitiri holds a Master of Laws (LLM) in Comparative Constitutional Law from the Central European University, a second LLM in Public International Law from the University of Nairobi, an Advanced Masters course in International Human Rights Law from the University of Oslo, a Post Graduate Diploma in Law from the Kenya School of Law and a Bachelor of Laws (LLB) from the University of Nairobi.</p> <p>Ms. Gitiri is an awardee of the Head of State Commendation by the President of the Republic of Kenya for her outstanding service.</p> <p><b>Date of acting: 11<sup>th</sup> October 2023</b></p>
 <p><b>Ms. Annah Konuche Director Standards, Licensing, Supervision and Compliance</b></p>	<p>Ms. Annah Konuche is an advocate of the High Court of Kenya with over 21 years professional experience in the public, academia and private sectors, 10 of these years have been in senior management positions in the public sector.</p> <p>Annah is the Director, Standards, Licensing, Supervision and Compliance at the Council of Legal Education. She holds a Master of Laws (LL.M) degree in International Comparative Law from the University of Pittsburgh, Pennsylvania, USA, Bachelor of Laws (LL.B) degree from Moi University School of Law and a post graduate diploma in law from the Kenya School of Law. She is currently enrolled for a PhD Programme at the University of Nairobi School of Law and a Post Graduate Diploma in leadership and Accountability at the Open University of Kenya.</p> <p>She is a member of the Law Society of Kenya (LSK), The Commonwealth Lawyers Association, Data Privacy and Governance of Kenya (DPGSK) East Africa Law Society (EALS) and International Federation of Female Lawyers (FIDA).</p> <p><b>Appointed on 1<sup>st</sup> May 2025</b></p>



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**



**Dr. Felix Odhiambo**  
**Director of Examination**

Dr. Felix Odhiambo is an Advocate of the High Court of Kenya. He holds a PhD in Law degree from the University of Dar es Salaam; Master of Laws degree from the University of Nairobi; Postgraduate Diploma in Law from the Kenya School of Law; Bachelor of Laws degree from the University of Nairobi; He also is a holder of Bachelor of Education degree from Kenyatta University. He has previously served as a state counsel in the Office of the Attorney-General & Department of Justice. He is presently on an unpaid leave of absence from his academic duties at Kenyatta University's School of Law.

**Appointed on 1<sup>st</sup> May 2025**



**Ms. Ignazia K. Kaimba**  
**The Manager, Internal Audit**

Ms. Kaimba has Bachelor's Degree in Commerce, Accounting Option and a Master Degree of Business Administration in Finance both from the University of Nairobi.

She is a Certified Internal Audit (CIA) and a Certified Information Systems Auditor (CISA)



**CPA Ednah Kerubo Oyori**  
**Director Corporate Services**

Ms. Ednah Kerubo Oyori holds a Master of Science Degree in Finance & Investments from the University of Nairobi, a Bachelor of Arts in Economics Degree from Makerere University and is a Certified Public Accountant.

Ms. Kerubo is a member of the Institute of Certified Public Accountants of Kenya (ICPAK).

**Date of Exit: 21<sup>st</sup> January 2025**



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### 5. Chairman's Statement

---



Dear Shareholders,

On behalf of the Board of Directors and Management, I am pleased to present to you the Annual Report and Financial Statements of the Council of Legal Education for the year ended June 2025.

#### Strategic Analysis

CLE is mainly mandated to regulate, licence and supervise legal education in Kenya, and it has taken this responsibility with utmost seriousness, giving its best to achieve set targets. Our vision and purpose is to ensure that the quality of legal education in the country is at par with, if not, the best in the world.

CLE successfully conducted the ATP Examination in the year 2024/2025. CLE further conducted monitoring of the quality of Legal education in the country through quality audits. This program ensures that Licenced legal education providers comply with the conditions of the licence hence protecting the public and consumers of legal education. During the Financial Year, Council conducted four (4) quality assurance audits and two (2) on-site Inspections of Legal Educations Providers on issues related to the audits and inspections of the institutions.

CLE successfully conducted the ATP Examination, where 4,880 candidates were examined during the year and 1,751 qualifying candidates were gazetted for admission to the Bar.

At a policy level, the Council continues to engage legal education stakeholders with a view of enhancing the quality of legal education which is aligned to the country's Vision 2030, Medium-Term Plans and Bottom-up Economic Transformation Agenda (BeTA) and such others as might be determined by government from time to time. The Council remains focused on its mandate, in particular on the role it plays in promoting the quality of legal education.



REPUBLIC OF KENYA



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

#### The Board

The Board During the period under review, the Board of Directors was fully constituted. Dr. Nelly Wamaitha who finished her term was replaced by Prof. Louis Musikali as representative from the Private Universities.

#### Future Outlook

Going forward, the CLE remains steadfast in its resolve to realize its vision: Innovative legal professionals transforming society. Further, launch of the Council strategic plan 2023-2027 was done in April 2024, this will spearhead Council towards achieving its vision, mission and objectives. Furthermore, we plan to enhance various capacities within the organisation, that will enable CLE to deliver on its mandate effectively.

Prof. Collins Odote  
CHAIRMAN  
COUNCIL OF LEGAL EDUCATION



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

## 6. Report of the Chief Executive Officer



Dear Stakeholders,

It is my pleasure to present the Council of Legal Education Annual Report and Finance Statement for the period ended 30th June 2025, which includes performance and operational highlights:

### Operating Environment

Since its establishment under the new regulatory framework, the Council of Legal Education has made concerted efforts in promoting and enhancing the quality of legal education in the country. Council continues to play its transformative role in the legal education sector as mandated by the Law.

During the Financial Year, Council conducted quality assurance audits of four (4) and two (2) on-site Inspections of Legal Educations Providers on issues related to the audits and inspections of the institutions.

### Performance

In the year 2024/2025, the Council successfully conducted the ATP Examination in November 2024 and in April 2025. In the examination series, 4,880 candidates were examined. A total of 1,751 qualified candidates were gazetted for admission to the Roll of Advocates.

Council also made tremendous improvements in several other areas which include reviewing service delivery systems, prudent management of financial resources, performance management, risk management, enhancing the capacity of human resources, providing a conducive working environment, strengthening ICT infrastructure and reviewing institutional, legal and regulatory framework.

### Automation

Further, the Council has continuously automated its processes to ensure efficiency in operations and service delivery.

### Human Resource Development

CLE continued with the implementation of its approved Staff Establishment and is pleased to report that we are currently at 50% in-post. In the Financial year, the Council continued to strengthen its Human Resource capacity through recruitment to fill various critical positions including Director Examination, Director Standards, Licensing, Supervision & Compliance, ICT Officer and Senior Supervision and Compliance Officer.



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

#### Financial Performance

In the period under review, the Council's revenue reduced from **Kshs.346.4 Million** in 2023/2024 to **Kshs.273 Million** in 2024/2025. This was attributed to the reduced Government transfer to the Council.

Total recurrent expenditure reduced from **Kshs. 346.3 Million** in 2023/2024 to **Kshs.280.2 Million** in 2024/2025. This is attributed to the Council institution of austerity measures on some cost items and reduction in activities due to the budget cuts.

#### Appreciation

I am happy to note that all our achievements have been possible through the strategic guidance of the board, stewardship of management and the commitment demonstrated by our staff. Therefore, allow me to express my sincere gratitude to the Board of the Council of Legal Education, for their commitment and guidance during the year in review. Also, I appreciate the management and the entire staff of CLE for their continued support, teamwork and zeal that saw us surmount various challenges during this period to achieve great milestones in line with our mandate. I also wish to sincerely appreciate our stakeholders: the ATP Bar examination candidates and the Legal Education Providers for their invaluable collaboration.

Thank you.

Ms. Jennifer Gitiri, HSC  
AG. SECRETARY/CHIEF EXECUTIVE OFFICER  
COUNCIL OF LEGAL EDUCATION



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### 7. Statement of Performance against Predetermined Objectives for FY 2024/2025

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the Accounting Officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

The Council of Legal Education has four (4) Key Result Areas and twelve (12) objectives within its Strategic Plan for the FY 2023/2024- 2027/2028. These Key Result Areas are as follows:

- KRA 1: Innovative Curricula
- KRA 2: Legal Education Regulatory Framework and Policy
- KRA 3: Image, Partnerships and Collaborative engagements
- KRA 4: Institutional Strengthening and sustainability

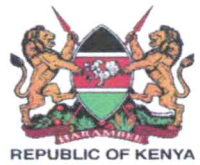
The Council of Legal Education develops its Annual Work Plans based on the above four (4) KRA. The assessment of the Board's performance against its Annual Work Plan is done on a quarterly basis.



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

The Council of Legal Education achieved its performance targets set for the FY 2024/2025 period as indicated in the diagram below:

Key Result Area	Strategic Objective	Activities	Key Performance Indicators	Target	Achievements	Comments
Innovative Curricula	Align the university curricula to the CBC and other contextual imperatives	Undertake research on legal education and training	No. of research conducted	3	2	75% achieved. 2 research studies on legal education were conducted.  Participated in the working committee on legal education reforms  Inadequate budget hindered the target attainment
		Undertake curricula mapping to match learning outcomes with assessment approaches	Curricula mapping report	1	0	Inadequate budget to fund the activity. This will be fast tracked in the subsequent year.
		Conduct Regulatory Impact Assessment	Impact assessment Report	1	0	
		Develop comprehensive guidelines for mainstreaming legal education with CBC	Approved guidelines	1	0	



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

		Undertake Stakeholder engagements on the developed guidelines	Stakeholder engagements report	1	0	
		Share best practices with other regulators in Kenya and East Africa	No. of engagements where Best practices were shared	2	100%	Completed.  The following were undertaken. Engagements with CUE.  Engagements with KNEC
Reform the administration of the Bar Examination		Revamp the ERP examination module	Revamped ERP examination module	100%	100%	Completed.  The examination module was revamped
		Link the CLE and KSL systems for the registration of candidates	Systems linkage reports	1	0	Challenges with service provider. This will be implemented during the FY 2025/26
		Develop a system for the release of examination results via email or text	Implementation report	1	1	100% achieved.
		Conduct an ATP examination decentralisation survey and develop an action plan	Survey report	1	0	Lack of funds
		Develop a training manual for	Approved training manual	1	0	Inadequate funds. However, it is planned for FY 2025/26.



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

	professionals involved in bar examinations				
	Hold annual training of service providers on setting, marking, and moderation	Training report	1	1	100% achieved.
	Conduct annual examination stakeholders' fora	Report	1	1	100% achieved.
	Build a databank of qualified examination professionals	Service providers recruitment report	1	1	100% achieved.
	Develop and implement criteria for assessing pupillage	Approved criteria	1	0	Inadequate funds. However, it is planned for FY 2025/26.
	Develop a code of conduct for all persons involved in examinations	Code of conduct	1	1	100% achieved.
	Develop a framework for the assessment of oral and project examination	Approved framework	1	0	Inadequate funds. However, it is planned for FY 2025/26.
	Conduct Annual ATP examinations candidate awards	Report	1	0	Inadequate funds. However, it is planned for FY 2025/26.



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

	Review the examination guidelines on the administration of ATP	Reviewed Examination guidelines	5	5	The following were developed; 5 guidelines (test development guidelines, marking guidelines, invigilators' guidelines, and candidates' guidelines) were reviewed.
	Establish and equip the examination test development resource centre	Operational resource centre	50%	20%	Achieved.  CLE acquired reading resources for use by the Test Development Division.  Establishment of the infrastructure was not undertaken due to limited funds.
Develop and implement paralegal curricula	Conduct engagement with NLAS, LSK and CSOs on paralegal education	No. of meetings	3	0	Inadequate funds to undertake the engagements
	Develop and review tables of specifications for the paralegal curriculum	Approved review tables of specifications	1	0	Inadequate funds to undertake the engagements
	Review the paralegal curriculum	Approved paralegal curriculum	1	0	Inadequate funds to undertake the engagements
Develop and implement a	Finalise the development of the ATP Curriculum	Approved ATP Curriculum	1	0	The length processes outside CLE control affected the processes.



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

	responsive ATP Curriculum	Develop and review tables of specifications for ATP	Approved Tables of Specifications	1	0	This is awaiting the approval of the ATP regulations and curriculum
<b>Legal Education Regulatory Framework and Policy</b>	Reform and harmonise legal education policy and laws. Advocate for the development and implementation of the national legal education and training policy.	Develop paralegal regulations	Approved regulations	1	0	Inadequate funds to undertake the engagements
		Hold a partners' round table and JLAC on Legal Education and Training Policy	Engagements report	3	2	75% achieved. The remaining meeting was not held due to budget constraints.
		Advocate for the development and adoption of Legal Education and Training Policy	No. of engagements	2	1	50% achieved. The remaining meeting was not held due to budget constraints.
	Review the standards and guidelines for regulating legal education and training	Review the Legal Education (Accreditation and Quality Assurance) Regulations 2016	Approved regulations	100%	50%	Draft regulations developed and adopted by the Council. They are awaiting subsequent processes of adoption in the Parliament
		Develop policy and criteria for recognition of qualifications in law obtained outside Kenya	Approved policy	1	1	Achieved.



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

		Operationalise the ATP Licensing Policy and Regulations	Implementation level	100%	0	Awaiting approval of ATP regulations
<b>Image, partnerships, and collaborative engagements</b>	Strengthening collaboration and partnership in legal education and training	Develop partnership policy and guidelines	Approved partnership policy and guidelines	1	1	100% Achieved. The Partnership policy was developed and approved by the Council.
		Hold quarterly candidates' engagements	Number of fora held	4	5	125% Achieved. 5 engagements were held. Three physical and two webinars
		Hold students' bi-annual fora	Number of fora held	2	1	50% achieved. 1 meeting was held with students during CSI activity in Nairobi.
		Hold bi-annual engagements with KSL	Number of fora held	2	2	100% achieved. Discussions and engagements were held during the year.
		Hold annual engagements with LEPs	Number of engagements held	100%	50%	50% achieved. Meetings with LEPs have been held in different forums, like Curriculum validation forums, and during audits and inspections.
		Develop CLE Intellectual Property Policy	Approved IP policy	1	1	100% Achieved. IP policy developed and approved. The implementation is ongoing



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

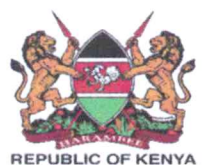
	Enhance CLE's corporate image and brand	CLE rebranded	Re-branded CLE	100%	40%	40% Achieved.
		Implement a CSI Policy	% implementation level	100%	100%	CLE upgraded its website, social media, and acquired branded materials 100% Achieved.
		Publish bi-annual magazines and a newsletter	Number of magazine issues	2	1	Several assorted items were distributed to Langata women's prison, St. Mary's Primary School, Olympic Primary School, and Kandisi Police Station. Additionally, CLE participated in several tree planting events 50% achieved.
Institutional strengthening and stability	Enhance CLE's financial sustainability	Prepare CLE annual MTEF Budget	Approved CLE annual Budgets	1	1	Monthly newsletter publications were launched in September 2024. 100% Achieved
		Link E-citizen and revenue module in ERP	ERP implementation report	1	1	100% Achieved.
		Undertake an annual financial audit	Number of annual audit reports	1	1	100% Achieved
		Carry out post post-examination series system audit on the automation of revenue collection	Systems audit reports	2	2	100% Achieved. Two (2) audits conducted



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

Promote CLE's corporate performance, capacity, and morale	Hold annual planning meeting	Number of meetings	1	1	100% Achieved. The annual planning meeting was done
	Develop the business continuity plan	Approved business continuity plan	1	1	100% Achieved. Business continuity plan developed and its being implemented.
	Public CLE annual reports	Approved Annual report	1	1	100% Achieved. The annual report was developed and disseminated.
	Conducting a training needs assessment	Training needs assessment report	1	1	100% Achieved. Training Needs Assessment conducted, and report developed.
	Develop staff welfare policy	Approved staff welfare policy	1	1	100% Achieved. The staff welfare policy has been developed, approved, and implementation is underway.
	Hold annual team-building events	Team building report	1	0	0% achieved. This was not undertaken due to budget constraints.
	Audit the ERP system and implement the recommendations	ERP audit system report	1	1	100% Achieved. The audit was completed, and the audit findings were presented to the Council.



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

	Develop ICT recovery plan	Approved ICT recovery plan	100%	50	20% achieved.  The draft is in place pending review and finalization.
	Host all ICT services in government facilities	KONZA cloud implementation report	1	1	100% Achieved.  All CLE ICT services are currently backed up at KONZA.
	Develop a records management policy	Approved records management policy	1	1	100% Achieved. The records management policy was developed and approved.
	Implement the records management policy	% Implementation level	40%	40%	Achieved
	Review finance policies	Revised finance policies	1	1	100% Achieved. Asset management policy, investment policy, and policy developed and approved by the Council
	Implement reviewed finance policies	% Implementation level	100	100	100% achieved.



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

	Review institutional policies	Approved reviewed policies	7	7	100% Achieved. 7 policies were reviewed.
Revamp corporate governance	Implement the cross-cutting indicators policies	PC % implementation level	100	100	100% achieved. An annual staff sensitization forum was held, and Staff were sensitized on various cross-cutting PC issues and policies
	Review and implement the audit strategy	Approved review audit strategy	100	75	70% achieved. Draft Strategy developed and awaits Council approval
	Hold full council and committee meetings	Number of meetings held	100%	100%	100% Achieved. 8 meetings held



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### 8. Corporate Governance Statement

---

Corporate governance is the manner in which corporations are directed and controlled with the objective of increasing and sustaining shareholders' value while satisfying the needs of stakeholders. This is achieved by establishing a system of clearly defined authorities and responsibilities.

#### **Board appointment, Size and Composition**

Council members are appointed as set out under Section 4 (5) of the Legal Education Act, 2012. The Act also sets out the size and composition of the Board. As currently constituted, the Board meets the 1/3 gender rule with 5:4.

#### **Role and Responsibilities of the Board**

It is responsible for the governance of the Council Legal Education and conducts the business and operations of the Council with integrity and in accordance with the generally accepted corporate practices based on transparency, accountability and responsibility.

#### **Conflict of Interest**

The Council members are under a fiduciary duty to act honestly and in the best interest of the organisation. Accordingly, they have been encouraged to recuse themselves from discussing or voting on matters that a conflict of interest may exist. The Board maintains a Conflict-of-Interest Register.



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

Name	Date Appointed / Reappointment	Board Position	08/07/24	14/10/24	19/12/24	10/01/25	18/01/25	17/03/25	15/05/25	Total
Prof. Collins Odote	6 <sup>th</sup> October 2023	Chairperson	✓	✓	✓	✓	✓	✓	✓	7
Mr. Sam Alosa	9 <sup>th</sup> February 2024		✓	✓	✓	✓	✓	✓	✓	7
Prof Winfred Kamau	9 <sup>th</sup> July 2021		✓	X	✓	✓	✓	✓	✓	6
Ms. Rita Njiru	17 <sup>th</sup> September 2019		✓	✓	✓	✓	X	X	✓	5
Dr. Nelly Wamaitha	9 <sup>th</sup> July 2021		✓	X	X	X	X	X	X	1
Mr. George Nyakundi	20 <sup>th</sup> May 2019		✓	✓	X	✓	X	X	✓	4
Hon. (Dr.) Justice Smokin C. Wanjala	23 <sup>rd</sup> January 2020		✓	✓	✓	✓	✓	✓	X	6
Mr. Oscar Eredi	February 2022		✓	✓	✓	X	X	X	✓	4
Ms. Aisha Abdalla	29 <sup>th</sup> September 2023		✓	✓	✓	✓	X	✓	✓	6
Prof. Lois Musikali	8 <sup>th</sup> November 2024				✓	✓	✓	✓	✓	5

NB: Dr. Nelly Wamaitha retired from the Council on 9<sup>th</sup> July 2024.

**Board Evaluation**

In pursuit of promoting Board effectiveness, the Board undertook self- evaluation facilitated by State Corporation Advisory Committee (SCAC). The recommendations from the evaluations were considered and implemented.

**Board meetings**

The Board meets regularly as required, to efficiently monitor the implementation of the CLE’s planned strategy and approve issues of strategic nature. Specific reviews are also undertaken on operational issues and future planning.

During the year under review, the Board held six (68) meetings and one (1) Ad Hoc meeting for recruitment of the Secretary/CEO and the Directors.



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025 Board Committees

The Council has appointed various standing Committees to which it has delegated responsibilities with the Chairpersons of the Committees reporting to it. The composition of the Standing Committees are as follows;

#### 1. Finance, Human Resource & Administration Committee

This Committee is charged with the responsibility of ensuring that Council funds are prudently utilized and in line with the core functions and the Council's Strategic Plan. The Committee also considers staff administrative matters to ensure they are within the law. It reviews policies that are aimed at assisting the CLE attract and retain competent and highly qualified staff. Further, ICT, Supply Chain, Planning & Strategy and any other general matters are adjudicated by this Committee.

It held four (4) meetings during the year, which were attended as follows:

Committee Member		FHR&A Committee				Total
		01/07/24	08/10/24	07/01/25	08/04/25	
Mr. George Nyakundi	Chair	✓	✓	✓	✓	4
Ms. Rita Njiru	Member	✓	x	✓	✓	4
Dr. Nelly Wamaita	Member	✓				1
Mr. Sam Alosa	Member	✓	✓	✓	x	3
Prof. Winnie Kamau	Member				✓	1

#### 2. Quality Assurance and Compliance Committee

One of the core mandate of the CLE is to regulate, licence and supervise legal education providers. This Committee is responsible for assurance and maintenance of quality in legal education and training. The Committee evaluates legal education programmes, assesses the capacities of Legal Education providers, and inspects the Legal Education Provider to ascertain capacity and compliance with the set standards.

It held four (4) meetings during the year, which were attended as follows:

Committee Member		QCA Committee				Total
		17/09/24	05/12/24	05/05/25	03/06/25	
Hon. Justice Dr. Smokin Wanjala	Chair	x	✓	✓	✓	3
Mr. George Nyakundi	Member	✓	✓	x	✓	3
Mr. Oscar Eredi	Member	✓	x	✓	✓	3
Ms. Aisha Abdallah		X	x	✓	✓	2



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**3. Examination Committee**

This Committee ensures that ATP Examination Candidates are examined in accordance with the regulations, considers examination results and authorize the gazettement of candidates who have met the requirements to be admitted to the Roll of Advocates.

It held four (4) meetings during the year, which were attended as follows:

Committee Member		Examination Committee				Total
		18/09 /24	17/12 /24	14/ 03/ 25	10/06 /24	
Mr. Sam Alosa	Chair	✓	✓	✓	✓	4
Mr. George Nyakundi	Member	✓				1
Prof. Winifred Kamau	Member	✓	x	✓	x	2
Prof. Lois Musikali	Member		✓	✓	✓	3
Mr. Oscar Eredi	Member	✓	✓	x	✓	3

**4. Audit & Risk Committee**

This Committee is mandated to review all matters related to Audit, Quality Assurance of systems and processes at the Council and risk management. The Committee gives guidance on internal audit queries raised with management and external auditors of CLE. The Committee reviews established systems to ensure that there are adequate internal controls, as well as compliance with the law and approved policies.

It held four (4) meetings during the year, which were attended as follows:



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

Committee Member		A&R Committee				Total
		29/08 /23	24/10 /23	08/04 /24	20/0 6/24	
Ms. Aisha Abdallah	Chair	✓	✓	✓	✓	4
Hon. (Dr.) Justice Smokin C. Wanjala	Member	✓	x	✓	✓	3
CPA Rita Njiru	Member	✓	✓	✓	✓	4
Prof. Winnie Kamau	Member	✓				1
Prof. Lois Musikali	Member			✓	✓	2

**Board Remuneration**

Board members were entitled to the allowances as per the Office of the President Circular Ref. No. OP/CAB.9/21/2 dated 25th November 2004 listed below, which are included in Note 11, Council Allowances and Expenses.

Allowance	Person	Amount
Honoraria	Chairperson	80,000
Telephone	Chairperson	7,000
Accommodation (Local)	Chairperson and Members	18,200
Accommodation (International)	Chairperson and Members	As per the SRC Circular
Sitting	Chairperson and Members	20,000
Mileage	Chairperson and Members	Recommended AA Rates

**Board Induction and Continuous Skills Development**

As practice new Board members are offered an induction program to assist them in familiarizing with their responsibilities, general principles of Corporate Governance and Board practices. For the year under review, the Council trained its Board Members on matters Governance.



REPUBLIC OF KENYA



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### 9. Management Discussion and Analysis

#### Directorate of Standards, Licensing, Supervision and Compliance - SLSC

During the Financial Year, Council conducted four (4) legal audits and two (2) Inspections towards licensing Legal Education Providers.

i. Trend analysis for the Audits and Inspections of Legal Education Providers.

FY	No. of LEPs Audited	No. of LEPs Inspections
2017/2018	1	2
2018/2019	6	5
2019/2020	5	3
2020/2021	13	8
2021/2022	5	1
2022/2023	13	8
2023/2024	4	5
2024/2025	4	2



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**



Members of CLE Council, Staff and the Strathmore University Staff during an Inspection visit.



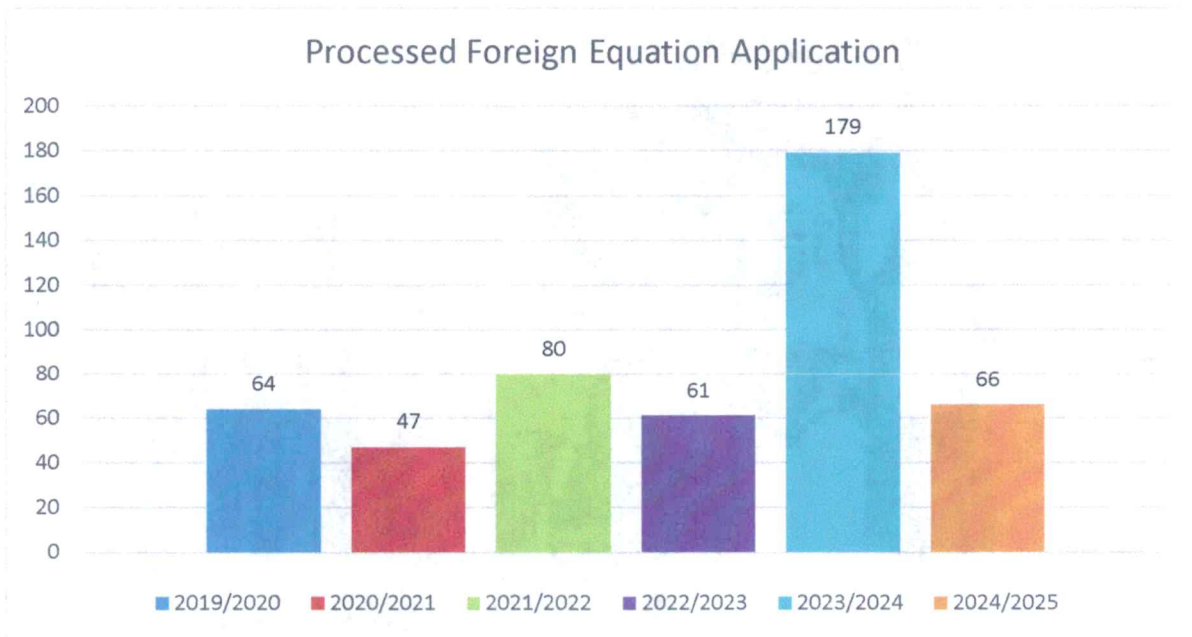


**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

Members of CLE Council, Staff and the Kenyatta University Staff during an Audit visit.

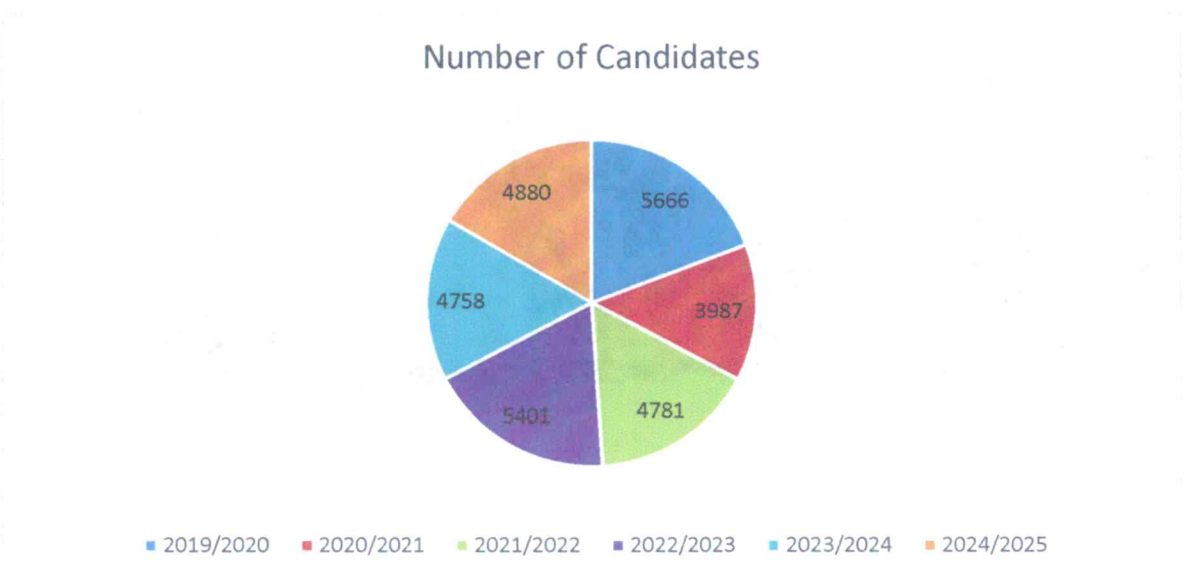
ii. Trend analysis on the number of Foreign Equation Qualifications processed



**Directorate of Examination - EXAMINATION**

During the financial year, the Council administered Bar Examination to 4,880 candidates while 1,751 candidates qualified for gazetted and admission to the Roll of advocates.

i. Trend analysis on the number of Candidates sitting the ATP Exams

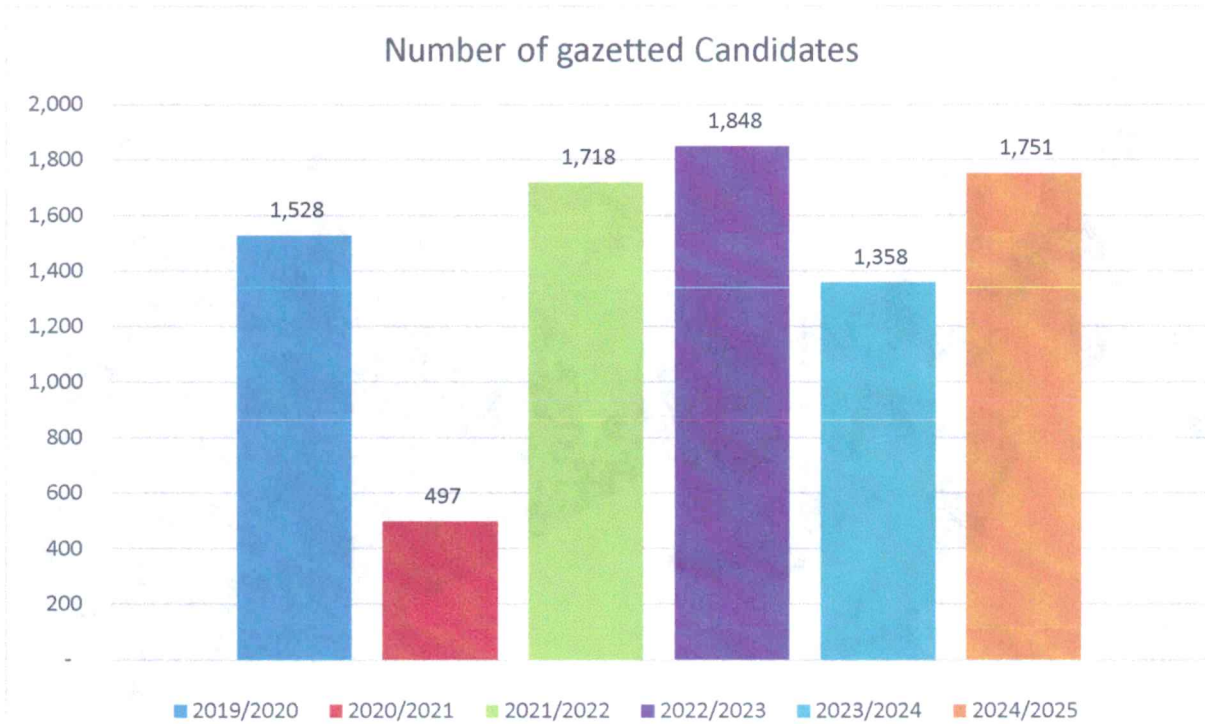




**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

ii. Trend analysis on the number of Candidates gazetted



**Information and Communication Technology**

During the year under review, Council finalised the development of ICT policies. CLE’s Information Communication Technology Strategic Plan reaffirms the CLE’s ICT priorities and emphasizes its commitment to providing robust, efficient, flexible, and secure information technology solutions. This plan seeks to ensure a coherent and unified approach to the acquisition, deployment, management and operation of ICT in the public service in order to achieve secure, efficient, flexible, integrated and cost-effective deployment and use of ICT. CLE recognizes that information technology plays an important role in the delivery of its mandate of promoting the quality of legal education in the country.

The ICT Policy development retreat was held from 3rd to 6th September 2024 at Machakos County. The retreat brought together key stakeholders from various directorates and divisions to collaboratively review the existing ICT framework and develop updated strategies and policy recommendations. Key outcomes from the retreat included the development of a draft revised ICT Policy, identification of capacity-building needs and the formulation of an implementation roadmap.



REPUBLIC OF KENYA



## COUNCIL OF LEGAL EDUCATION Annual Report and Financial Statements for the year ended June 30, 2025



*CLE Staff during the retreat to develop the ICT Policy*

The emerging information age is having a significant impact on service delivery especially those that are focused on ICT utilization and the development of ICT. To achieve an exceptional return on investment in the utilization of ICTs and exceed expectations in service delivery, Council must embrace ICT. With an appropriate ICT Road Map, CLE shall improve service delivery.

In the period under review, as part of its ongoing digital transformation efforts, CLE implemented an Electronic Document Management System (EDMS). The EDMS has streamlined the creation, storage, retrieval, and sharing of documents across all Directorates and Divisions, significantly reducing reliance on paper-based processes. This transition has not only enhanced operational efficiency but also improved information security and strengthened compliance with established records management standards. As a key component of CLE's broader automation agenda, the EDMS plays a vital role in preserving institutional knowledge while promoting environmentally sustainable practices.

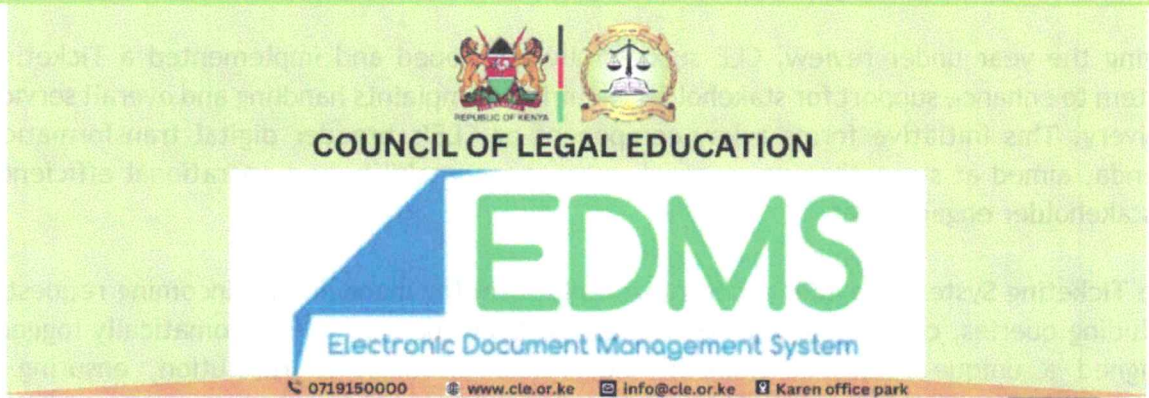


**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**



Communities & Collections All of DSpace ▾ Statistics

🔍 Log In ▾



Search the repository ...

🔍 Search

### Communities in DSpace

Select a community to browse its collections.

Now showing 1 - 5 of 14

[CEO'S OFFICE](#) 0

[CLE STRATEGIC PLAN/ANNUAL WORK PLAN/ANNUAL REPORTS](#) 0

[CORPORATE COMMUNICATION DIVISION](#) 0

[DIRECTORATE OF EXAMINATION RECORDS](#) 14587

[DIRECTORATE OF STANDARDS, LICENSING SUPERVISION AND COMPLIANCE](#) 0

◀ 1 2 3 ▶

In the period under review, CLE undertook a comprehensive revamp of its Enterprise Resource Planning (ERP) system as part of its digital transformation agenda. A key milestone in this process was the integration of the ERP system with the eCitizen platform. This strategic initiative is intended to streamline service delivery by enabling seamless online transactions, improving data accuracy, and enhancing the overall user experience for stakeholders accessing CLE services.

Through this integration, stakeholders can now benefit from efficient payment processing, automated workflows, and real-time system updates, which support timely service provision and improved operational transparency. The initiative also aligns with the government's broader objective of delivering public services through unified and digitized platforms.

Additionally, CLE enhanced the ERP reporting capabilities for candidates. The system was revamped to allow candidates to download key examination related reports, including, Individual result slips for each examination series, Performance breakdowns per question and Remark result slips showing comparisons between original and remarked scores.



**COUNCIL OF LEGAL EDUCATION**

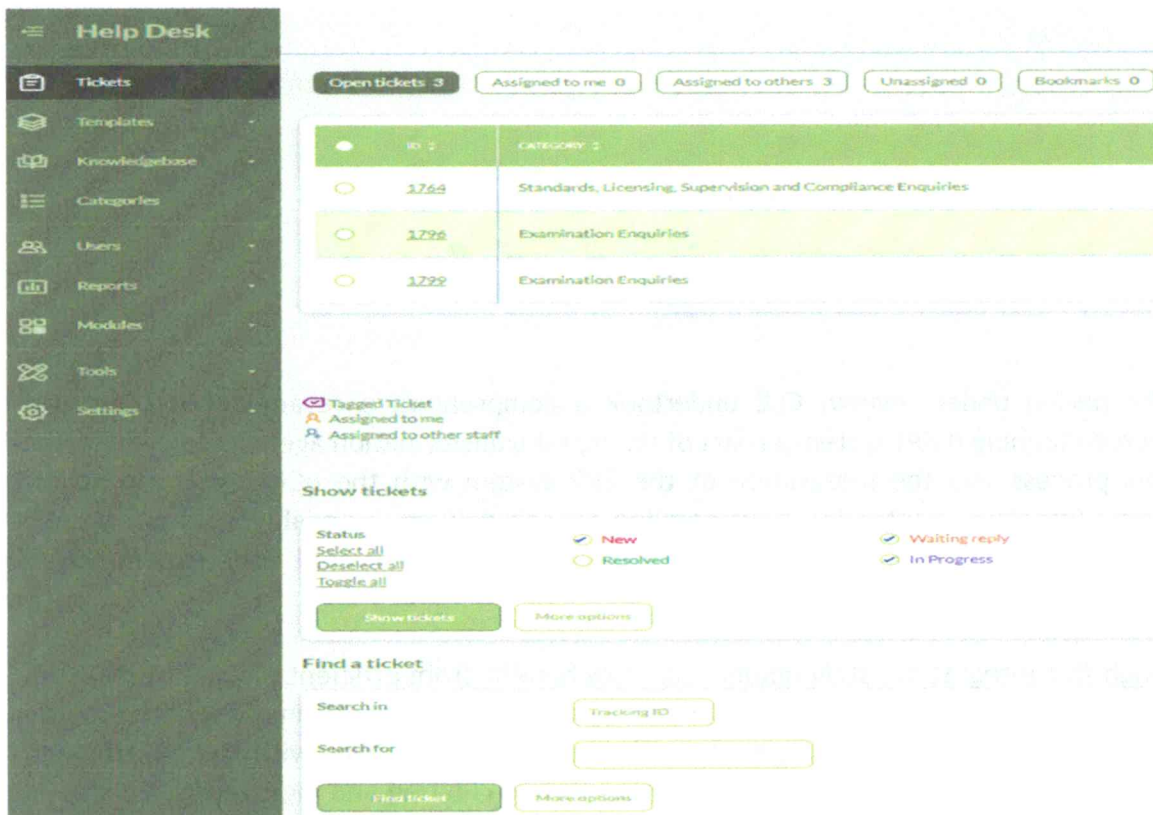
**Annual Report and Financial Statements for the year ended June 30, 2025**

These improvements significantly enhance access to critical academic information and support CLE’s commitment to transparency, accountability, and service excellence.

During the year under review, CLE successfully developed and implemented a Ticketing System to enhance support for stakeholder inquiries, complaints handling and overall service delivery. This initiative forms a key component of CLE’s broader digital transformation agenda, aimed at strengthening responsiveness, accountability and operational efficiency in stakeholder engagement.

The Ticketing System provides a centralized platform for managing all incoming requests, including queries, complaints and service issues. Each submission is automatically logged, assigned a unique reference number and tracked through to resolution, ensuring a transparent and systematic approach to issue management.

This innovation has significantly improved CLE’s service delivery capacity and reflects CLE’s commitment to leveraging technology for improved governance and user experience.



*Snapshot of the CLE’s Ticketing System*

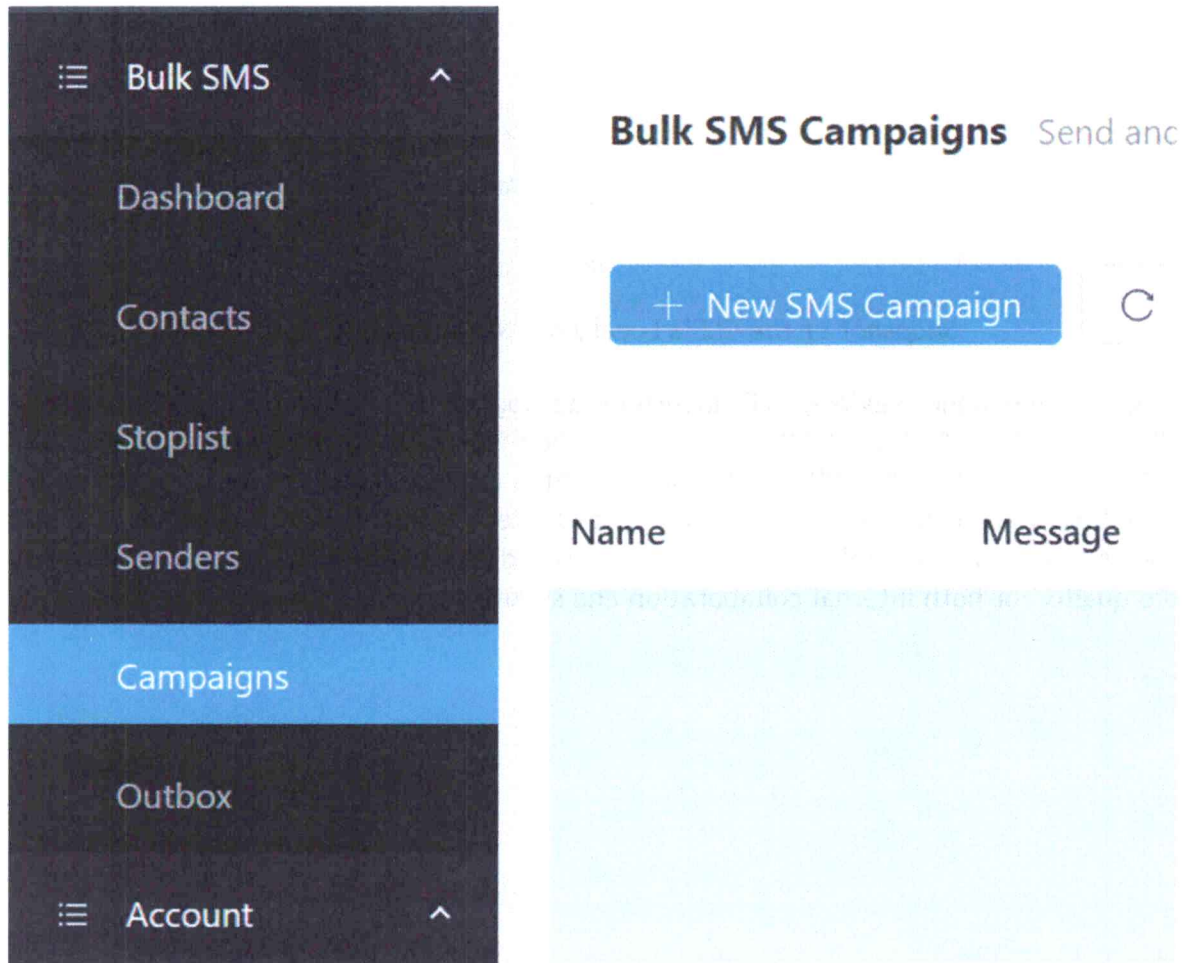
During the year under review, CLE adopted a Bulk SMS system as part of its efforts to enhance communication with stakeholders. This initiative was driven by the need for a fast, reliable and cost-effective channel to disseminate critical information to large audiences, particularly candidates and other external stakeholders.



### COUNCIL OF LEGAL EDUCATION

#### Annual Report and Financial Statements for the year ended June 30, 2025

The Bulk SMS system enables CLE to send timely and targeted messages related to examination, registration, system notifications, and general announcements. By leveraging this platform, CLE has significantly improved outreach and reduced communication gaps during key operational cycles.



Snapshot of the CLE’s Bulk SMS System

During the year under review, CLE undertook a significant upgrade and segmentation of its Local Area Network (LAN) to enhance network performance, security, and reliability. The upgrade was driven by increased digital service demands, the implementation of new systems, and the need to support secure and efficient connectivity across all CLE directorates and divisions.

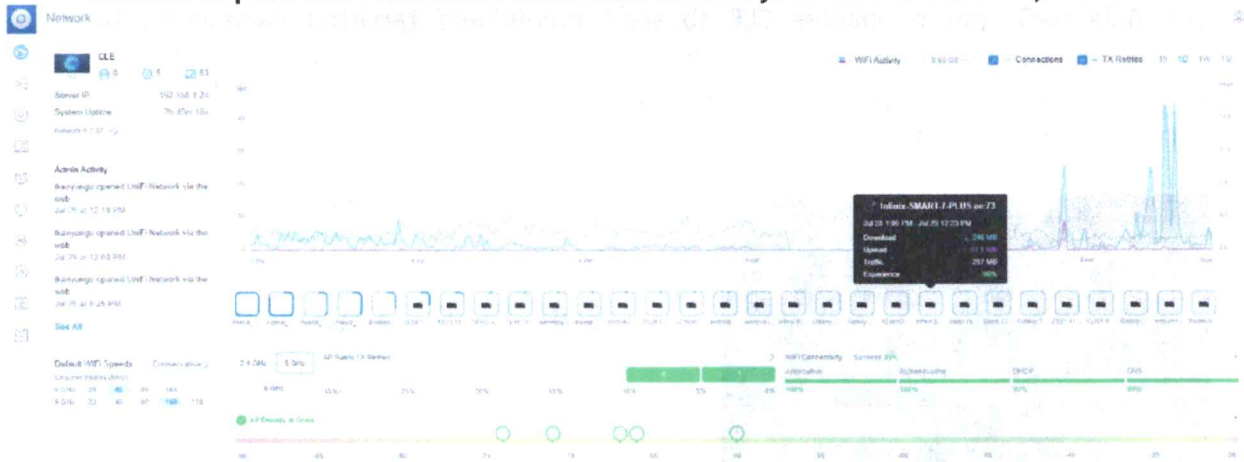
The LAN upgrade involved replacing outdated network hardware, tripling the bandwidth capacity from 50 Mbps to 150 Mbps and improving overall infrastructure to support high-speed data transmission.

Segmentation of the network was also implemented to isolate critical systems thereby improving traffic management, reducing congestion, and minimizing cybersecurity risks.



### COUNCIL OF LEGAL EDUCATION

## Annual Report and Financial Statements for the year ended June 30, 2025



Snapshot of the CLE’s Local Area Network Controller

During the year under review, CLE undertook an upgrade of its Private Branch Exchange (PBX) system from S-series to P-series, to enhance internal and external communication capabilities. The upgraded PBX system incorporates modern telephony features including call routing, voicemail-to-email, call logging, and integration with digital platforms. It also supports Voice over IP (VoIP) technology, which reduces operational costs and improves audio quality for both internal collaboration and stakeholder engagement.



Snapshot of the CLE’s Private Branch Exchange (PBX)

During the year under review, CLE adopted biometric access control and undertook a comprehensive upgrade of its Closed-Circuit Television (CCTV) system as part of ongoing efforts to strengthen physical security and streamline access management across its premises.



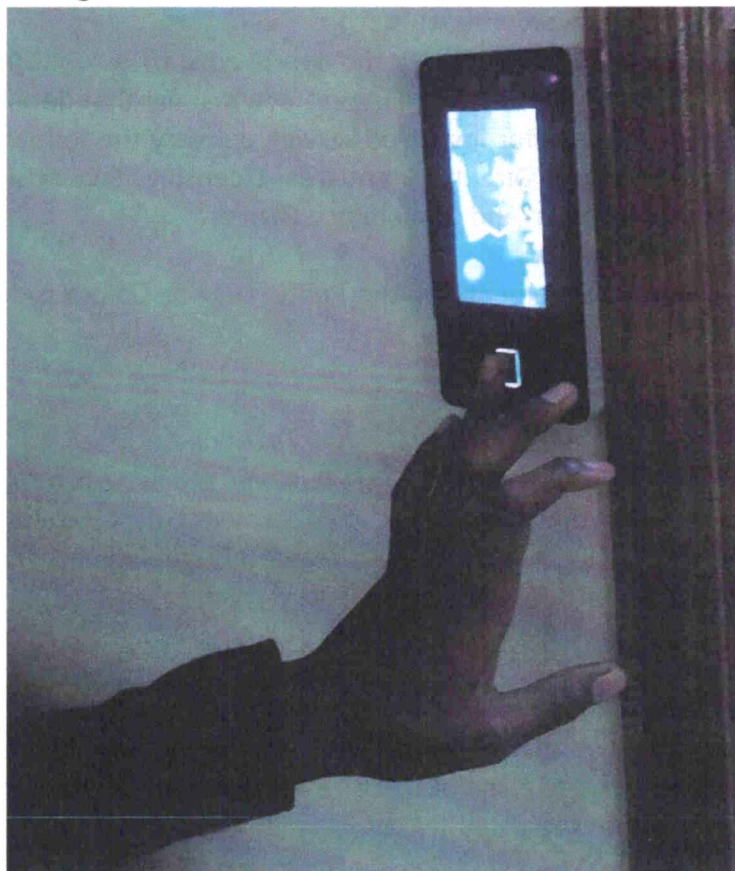
## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

The biometric access control system, which incorporates both facial and fingerprint recognition technology, was deployed at key entry and exit points. This advanced authentication method ensures that only authorized personnel can access restricted areas. The implementation has significantly improved security by eliminating the use of unsecured physical keys and enhancing accountability through the maintenance of detailed digital access logs.

Concurrently, CLE upgraded its CCTV infrastructure by installing high-resolution surveillance cameras and expanding coverage across all critical zones, including entry points, corridors, and sensitive operational areas. The enhanced system offers increased storage capacity, real-time monitoring and remote access functionality, enabling quicker response to incidents and improved situational awareness.

These security enhancements represent a critical investment in safeguarding CLE's personnel, assets, and institutional infrastructure, while aligning with best practices in modern facilities management.



Staff member accessing CLE's premise

CLE has recognized and accepted the importance and role of ICT in service delivery and it is committed to investing in ICT. With the guided assistance of the ICT Authority, CLE developed this ICT strategic plan to guide it in the utilization and development of ICT. To



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

support the implementation of this strategy, the CLE shall establish an ICT Management Committee.

The plan aims at aligning technology and innovations with the corporate ICT strategic goals and objectives that give a roadmap towards equitable, fair and efficiency in the Council.

#### Strengthening Institutional Capacity

CLE completed the development and review of key policies to guide its operations. These included among others;

- i. The Revenue Policy;
- ii. The Asset Management Policy;
- iii. The Investment Asset;
- iv. Whistle Blower Policy; and
- v. Corporate Social Investment Policy.

#### Human Resource Capacity Development

Recruitments were done in compliance with the approved staff establishment and relevant GoK circulars. CLE has a comprehensive human resource manual that details the recruitment process. To enhance HR capacity for improved service delivery the following positions were recruited; Director Examination, Director Standards, Licensing, Supervision & Compliance, ICT Officer and Senior Supervision and Compliance Officer.

Approved Human Resource Instruments by the Public Service Commission (PSC) are in the process of implementation.

#### Enterprise Risk Management

The Board integrated risk management into the business planning processes of the Council as part of strategic, operational and line management responsibilities. This ensured effective management of risks that threaten to adversely impact the discharge of its core mandate and relationships with its stakeholders.

As part of the implementation of the enterprise risk management plan, the Board ensured the strengthening of the risk management function with a number of activities, which include; a review of the risk registers, staff capacity building, business continuity and risk assessment conducted within the year.

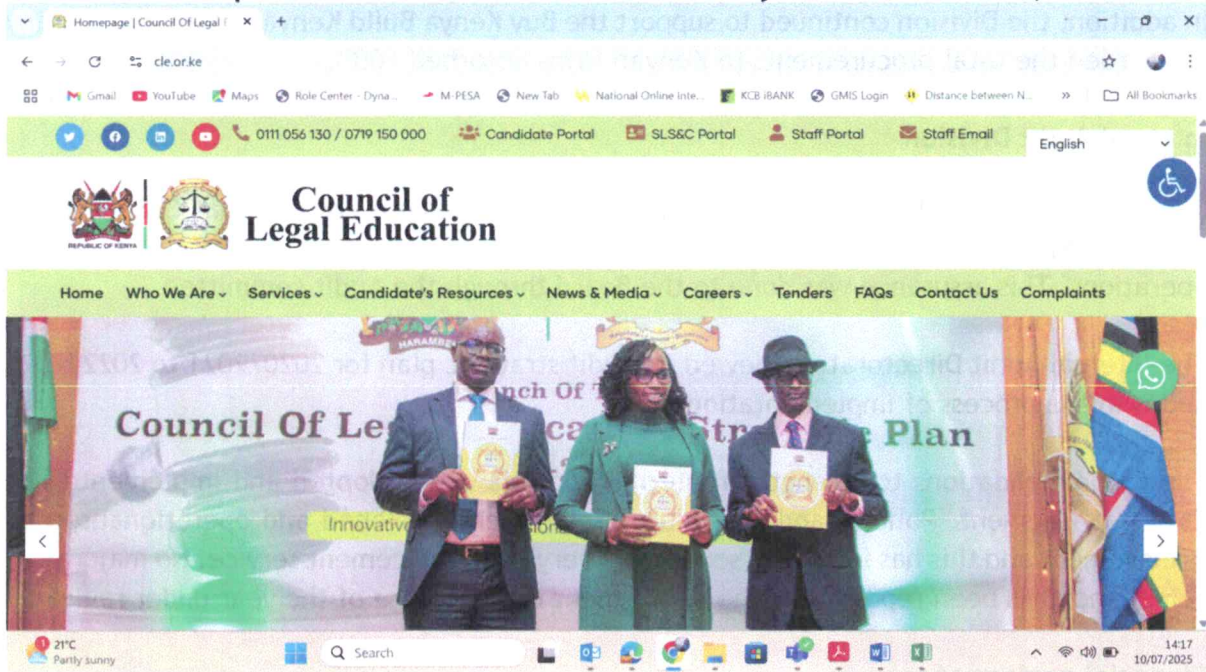
#### Corporate Communication

To boost the corporate image of the organization, a retreat to revamp the website was held in the year.



### COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025



Revamped website



CLE has an X handle that is used for communication to the Stakeholders

### Supply Chain Management

The Division facilitated the procurement of goods and services required by user Directorates and Divisions while complying with the Procurement Laws and Regulations.

Supply Chain Management, facilitated the utilization of 100% of the procurement budget. This was the total number of contracts awarded to firms owned by women, youth and persons with disability (Special Groups).



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

In addition, the Division continued to support the Buy Kenya Build Kenya initiative, whereby it awarded the total procurements to Kenyan firms absorbed 100%.

#### Internal Audit Division

During the period under review, the Internal Audit department ensured that CLE complied with the PFM Act, 2012, and other regulatory frameworks that govern the Council's operations. This assurance was done to the Board through the Audit committee.

The Internal Audit Directorate reviewed its audit strategic plan for 2020/2021 to 2022/2023 and is in the process of implementation.

The recommendations to strengthen internal controls were adopted and implemented by CLE's Management. Policies and procedures have been developed and operationalised by management and this has improved service delivery in the placement service. No major non-compliance has been reported by the department in the course of the year under review.

#### Financial performance

In the period under review, the Council's revenue reduced from **Kshs.346.4 Million** in 2023/2024 to **Kshs.273 Million** in 2024/2025. This was attributed to the reduced Government transfer to the Council.

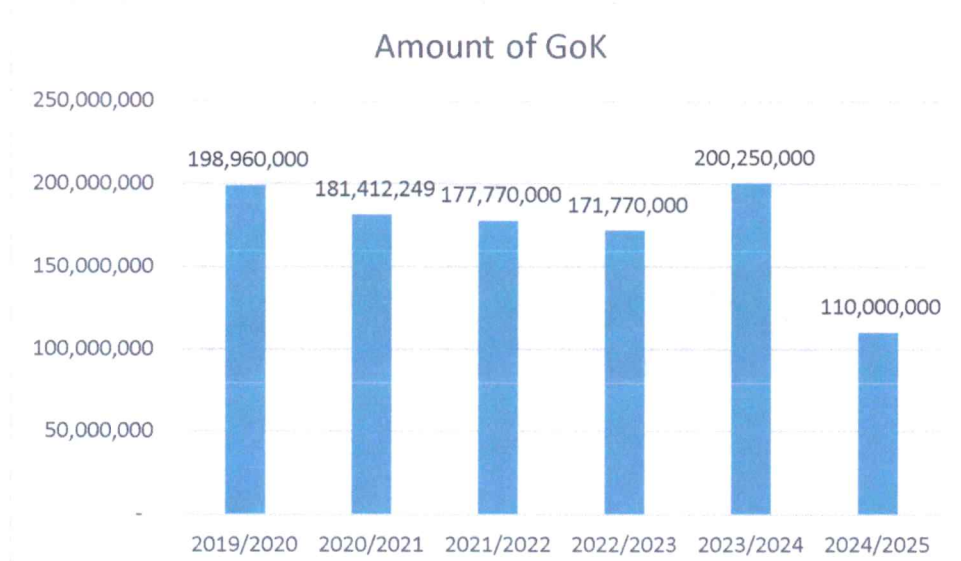
Total recurrent expenditure reduced from **Kshs. 346.3 Million** in 2023/2024 to **Kshs.280.1 Million** in 2024/2025. This is attributed to the Council institution of austerity measures on some cost items and reduction in activities due to the budget cuts.



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**i. Trend analysis on the GoK transfers**



**ii. Trend analysis on the actual AIA receipts**

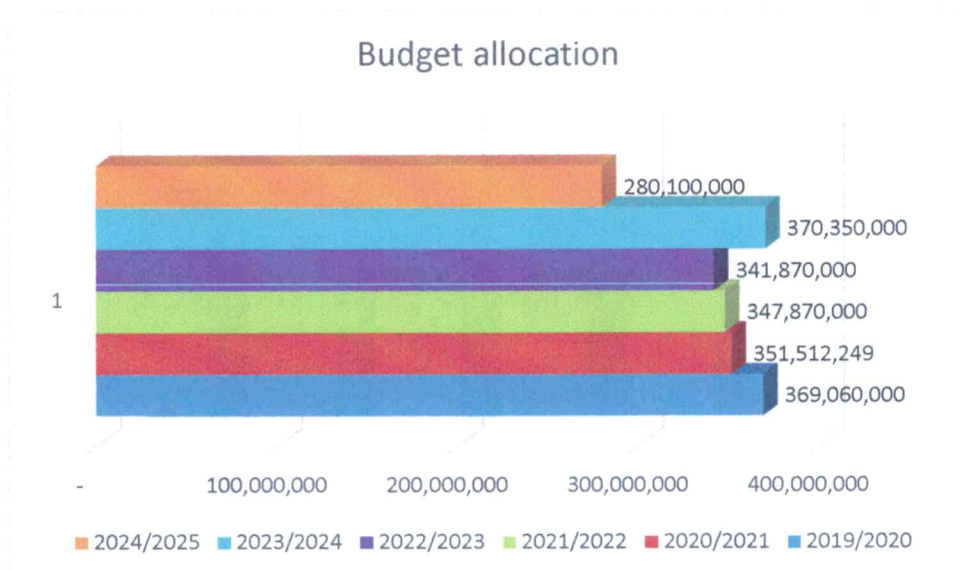




**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

iii. Trend analysis on the Budget allocation



**Council of Legal Education compliance with statutory requirements**

During the Financial Year 2024/2025 CLE complied with statutory requirements. Where CLE has not remitted statutory deductions to the agencies, provisions for payables have been provided as per the accounting policies and the International Public-Sector Accounting Standards (IPSAS).



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**  
**10. Environmental and Sustainability Reporting**

---

The Council of Legal Education works on transforming lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, putting the citizen first, delivering relevant services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

**i) Sustainability strategy and profile**

Under the UN Sustainable Development Goals (SDGs), SDG number 4 introduces inclusive and equitable quality education and promotes lifelong learning opportunities for all. CLE has been at the forefront of harnessing technology to the advantage of students and Legal Education Providers in service delivery for efficiency and convenience.

CLE has an ERP system that is linked to the Candidate's portal and payment made through Ecitizen has not only made our student's registration easier but convenient for students as they are able to access different services offered by CLE, view provisional results and make any query without the need to visit our offices. Other services including application for licensing by legal service provider and application for equation of foreign qualification, have been onboarded on the Ecitizen for ease of convenience. Ultimately, CLE endeavour to have all its services accessible through this online platform that is effective and efficient and therefore sustainable.

**ii) Environmental performance**

CLE has established an Environmental Sustainability Committee to champion matters to do with safeguarding the environment. In addition, being a service corporation, CLE has automated its core functions and use of emails resulting in a considerable reduction in paper-based transactions and therefore, contributing towards the sustenance of the environment. Further, used toner cartridges are disposed of through accredited waste disposal firms approved by NEMA ensuring environmentally friendly methods of disposal. During the period under review, CLE planted 1,620 trees in Ngong forest, to assist in sustaining the environment around areas of reduction of soil erosion and pollution in the



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

Country's

waterways.



*Staff and the community posing for a photo after planting trees in Ngong forest on 23<sup>rd</sup> May 2025*



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**



*SSHE Committee member poses for a photo with one of the forest rangers during the tree planting exercise on 23<sup>rd</sup> May 2025 in the Ngong forest.*



*CLE Staff Pose for a Photo During Trees Planting Event in the Ngong forest.*



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**



*The Director Standards, Licensing Supervision & Compliance plants a tree in the Ngong forest to converse the environment.*

**iii) Employee welfare**

The Council of Legal Education developed and implemented the Succession Planning and Talent Management Policy with a view to improving job satisfaction and performance among its staff. CLE further developed a Records Management Policy that is designed to enhance its ability to maintain accurate, reliable records; providing controlled, ready access while retaining those worthy of preservation as part of the vital set-up necessary to meet the challenges faced on records management and past policy decisions.

The Council implemented the HR Instruments and HR Manual as approved by the Public Service Commission (PSC).

To ensure employees performed work that accomplished the business needs of CLE, all employees' key performance indicators were aligned with the strategic goals of their Divisions and their performance was reviewed at the end of the year. Employees received feedback during a formal performance review exercise on how effective their performance was relative to the expectations. The Management applied performance ratings in a fair and



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

consistent manner and the rewards were consistent with the employees' performance and qualifications.

With regard to Occupational Health and Safety (OSHA), CLE has continued to ensure Safety and Health of its staff are prioritised by ensuring that the fumigation of offices is done every quarter and additional fire extinguishers were installed at CLE premises.

#### iv) Marketplace practices

CLE has continuously ensured that its marketplace practices are fair, competitive and transparent. Among others, the CLE adheres to the following practices.

##### a) Responsible competition practice.

CLE's preferred choice of procurement is competitive bidding, mainly open tenders, requests for quotations and requests for proposals. This ensures that firms are given equal opportunity to compete. Council has zero tolerance for corruption and enforces segregation of duties in its activities, especially in constituting procurement processing committees

##### b) Responsible Supply chain and supplier relations

CLE utilised the mass media to sensitise the public on the procurement opportunities in the organisation. CLE maintains a register of suppliers, which is updated often. Once a contract is awarded, CLE, through the Supply Chain Management Division, ensures full implementation and performance of obligations.

##### c) Responsible marketing and advertisement

CLE's advertisements are conducted in compliance with Government guidelines, professional and ethical standards. Public communication and publicity campaigns are guided by an approved Corporate Communication Policy.

##### d) Product stewardship

The Legal Education Providers, Law students and their parents/guardians are the primary consumers of our services. We endeavour to satisfy their needs through satisfaction surveys, stakeholder forums and public outreach.

#### v) Corporate Social Responsibility / Community Engagements

As part CLE's commitment to community engagements, Staff together with the Ngong forest community and other Stakeholders, planted 1,620 trees for the conservation of the environment.



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

CLE also donated furniture, computers and other electronics to the following;

1. St. Mary's Primary School - Karen
2. Olympic Primary School - Kibra
3. Karen Police Station
4. Kandisi Police Station
5. Prisons HQ
6. Langata Women's prison



*The Secretary/CEO and CLE Staff pose for a photo with the Officer in charge of the Langata Women Prison while donating sanitary towels. Afterwards, they planted trees to commemorate the event.*



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**



*The Secretary/CEO, Staff Members, Teachers and Students at the Olympic Primary School, Kibra pose for a photo as CLE donates furniture items.*



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**



*The Secretary/CEO, Staff Members, Teachers and Students at the St. Mary's Primary School, Karen pose for a photo as CLE donates furniture items.*



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

## **11. Report of the Directors**

---

The Council submits this report together with the financial statements for the year ended June 30, 2025, which show the state of the Council of Legal Education affairs.

### **i) Principal Activities**

Council of Legal Education was established by the Legal Education Act Cap 16 B. The principal activities of the Council as per Section 8 of the Legal Education Act Cap 16 B are:

- a) Regulate legal education and training in Kenya;
- b) Accredite and licence legal education providers;
- c) Supervise legal education providers; and
- d) Advice Government on Legal Education and Training.
- e) Recognize and approve qualifications obtained outside Kenya for purpose of admission to the roll.
- f) Administer professional examination prescribed under section 13 of Advocates Act, 2014.

### **ii) Results**

The Financial statements of the Council of Legal Education for the year ended June 30, 2025 are set out on pages 1 to 8.

### **iii) Council Members**

The members of the Council who served during the year are shown on pages ix to xiv. In the financial year, the Council member representing the Private Universities retired and the end of their term and were replaced.

### **iv) Surplus remission**

In accordance with Regulation 219 (2) of the PFM Act Regulations 2015, regulatory entities shall remit into the Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the year-end of each financial year.

The Council of Legal Education did not remit any surplus in the year to the Consolidated Fund.



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**v) Auditors**

The Auditor-General is responsible for the statutory audit of the Council of Legal Education in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for the period ended June 30, 2025.

By Order of the Board

.....  
**Ms. Jennifer Gitiri, HSC**  
**SECRETARY TO THE COUNCIL**



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### 12. Statement of Directors Responsibilities

---

Section 81 of the Public Finance Management Act, 2012 and Section 28 of the Legal Education Act Cap 16 B require Council to prepare financial statements in respect of the Council of Legal Education, which give a true and fair view of the state of affairs of the Council of Legal Education at the end of the financial year and the operating results of the Council of Legal Education for that year. The Council is also required to ensure that the Council of Legal Education keeps proper accounting records which disclose with reasonable accuracy of the financial position of the Council of Legal Education. The Council is also responsible for safeguarding the assets of the Council of Legal Education.

The Council is responsible for the preparation and presentation of the Council of Legal Education's financial statements, which give a true and fair view of the state of affairs of the Council of Legal Education for the year ended on June 30, 2025. 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 Council of Legal Education;
- 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 Council of Legal Education;
- v) Selecting and applying appropriate accounting policies; and
- vi) Making accounting estimates that are reasonable in the circumstances.

The Council accepts responsibility for the Council of Legal Education Financial Statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public-Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012, the State Corporations Act and Legal Education Act Cap 16 B. The Council is of the opinion that the Council of Legal Education's financial statements give a true and fair view of the state of



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

Council's transactions during the financial year ended June 30, 2025, and of the Council of Legal Education's financial position as of that date.

The Council further confirms the completeness of the accounting records maintained for the Council of Legal Education, which have been relied upon in the preparation of the Council of Legal Education's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Council to indicate that the Council of Legal Education will not remain a going concern for at least the next twelve (12) months from the date of this statement.

**Approval of the financial statements**

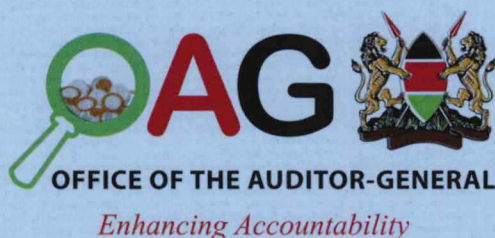
The *Council's* financial statements were approved by the Board on 14/7/ 2025 and signed on its behalf by:

**Prof, Collins Odote**  
Chairperson

**Ms. Jennifer Gitiri, HSC**  
AG. Chief Executive Officer

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
Email: 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 COUNCIL OF LEGAL EDUCATION FOR THE YEAR ENDED 30 JUNE, 2025**

---

### **PREAMBLE**

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment, and internal controls, developed and implemented by those charged with governance for orderly, efficient, and effective operations of the entity.

Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 Council of Legal Education for the year ended 30 June, 2025*

## REPORT ON THE FINANCIAL STATEMENTS

### **Opinion**

I have audited the accompanying financial statements of Council of Legal Education set out on pages 1 to 46, which comprise of the statement of financial position as at 30 June, 2025, 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.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Council of Legal Education as at 30 June, 2025 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 the Public Finance Management Act, 2012 and the Council of Legal Education Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Council of Legal Education Management in accordance with ISSAI 130 on the 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 opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues as at 30 June, 2025.

### **Other Information**

The Management is responsible for the other information set out on pages v to lxi, which comprises Key Council Information and Management, Chairman's Statement, Report of

the Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors, and Statement of Directors' Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council's financial statements, my responsibility is to read the Other Information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

## REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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**

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE 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 effect of the matters 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 governance were not effective.

### **Basis for Conclusion**

#### **1. Lack of a Dedicated Budget for the Internal Audit Function**

Review of the Council of Legal Education 2024/2025 budget revealed that the Internal Audit Unit relies on the Council's management for its financial resources. This

dependency poses a risk to the department's independence as outlined by Regulation 162 of the Public Finance Management (National Government) Regulations, 2015, which requires both organizational and functional independence for the internal audit function. Without a dedicated budget, the department is constrained in key areas, including defining and executing its audit scope without external influence, accessing essential tools and training, and delivering objective assurance and advisory services.

In the circumstances, the effectiveness of the internal audit function to support governance, risk management, and internal control processes could not be confirmed.

## **2. Understaffing of the Council**

As reported previously, review of staff establishment and payroll complement report for 2024/2025 revealed that the Council had forty (40) employees as at 30 June, 2025 against the approved establishment of eighty-nine (89). This represents a staffing shortfall of forty-nine (49), or 55%.

In the circumstances, the adequacy of segregation of duties and the effectiveness of service delivery to the stakeholders 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 controls, 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 the Board of Directors**

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 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 Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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.

The Board of Directors is responsible for overseeing the Council's financial reporting process, reviewing the effectiveness of how 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 governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015, and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not, 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 addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management, and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**08 October, 2025**



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**

Annual Report and Financial Statements for the year ended June 30, 2025

**14. Statement of Financial Performance for the year ended 30 June 2025**

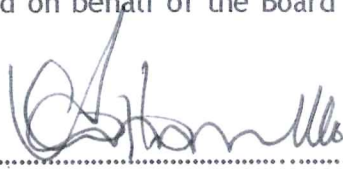
	Notes	2024-2025 Kshs	2023-2024 Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other governments entities	6	110,000,000	200,250,000
		<b>110,000,000</b>	<b>200,250,000</b>
<b>Revenue from exchange transactions</b>			
Rendering of services	7	155,208,379	134,442,029
Finance income	8	7,794,400	11,686,200
		<b>163,002,779</b>	<b>146,128,229</b>
<b>Total revenue</b>		<b>273,002,779</b>	<b>346,378,229</b>
<b>Expenses</b>			
Use of goods and services	9	71,166,450	110,528,539
Employee costs	10	99,875,410	133,139,101
Council Allowances and Expenses	11	7,646,757	14,446,917
Depreciation and amortization expense	12	16,442,942	14,448,536
Repairs and maintenance	13	2,775,735	2,076,153
ICT related costs	14	5,237,393	7,868,733
Examination Expenses	15	76,905,704	63,836,212
Loss on Disposal	16	174,716	-
<b>Total expenses</b>		<b>280,225,107</b>	<b>346,344,191</b>
<b>(deficit)/Surplus for the year</b>		<b>(7,222,328)</b>	<b>34,038</b>
<b>Total (deficit)/Surplus</b>		<b>(7,222,328)</b>	<b>34,038</b>

The notes set out on pages 9 to 42 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 8 were signed on behalf of the Board of Directors by:

  
 Ms. Jennifer Gitiri, HSC  
 Chief Executive Officer  
 Council of Legal Education

  
 CPA Duncan Nalwenge  
 Assistant Director Finance  
 & Accounts  
 ICPAK M/No: 14700

  
 Prof. Collins Odote  
 Chairperson  
 Council of Legal Education

Date: 28/8/25

Date: 28/8/25

Date: 28/8/25



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**  
**15. Statement of Financial Position as at 30 June 2025**

	Notes	2024-2025 Kshs	2023-2024 Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	17	198,627,924	71,178,925
Receivables from Exchange Transactions	18	7,890	9,476,131
Inventories	19	4,594,962	5,294,143
Investments	20	-	145,161,120
<b>Total Current Assets</b>		<b>203,230,776</b>	<b>231,110,319</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	21	35,963,064	40,657,944
Intangible Assets	22	-	2,285,375
Bar Examination Loan	23	119,000,000	119,000,000
<b>Total Non- Current Assets</b>		<b>154,963,064</b>	<b>161,943,319</b>
<b>Total Assets</b>		<b>358,193,840</b>	<b>393,053,638</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	24	6,647,806	29,644,797
Unutilized Deposits from Customers	25 (a)	14,629,922	22,885,346
Prepaid Fees	25 (b)	4,215,000	-
Current Provision-Audit fees	29	600,000	1,200,000
<b>Total Current Liabilities</b>		<b>26,092,728</b>	<b>53,730,143</b>
<b>Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Non- Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>26,092,728</b>	<b>53,730,143</b>
<b>Net Assets</b>			
Accumulated Surplus		117,614,095	104,509,251
Revaluation Reserves		17,989,079	30,087,470
Bar examination loan		119,000,000	119,000,000
Asset Replacement		61,383,175	72,870,923
Capital Fund		16,114,763	12,855,851
<b>Total Net Assets</b>		<b>332,101,112</b>	<b>339,323,495</b>
<b>Total Net Assets and Liabilities</b>		<b>358,193,840</b>	<b>393,053,638</b>



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

The financial statements set out on pages 1 to 8 were signed on behalf of the Board of

Directors by:

Ms. Jennifer Gitiri, HSC  
AG. Chief Executive  
Officer  
Council of Legal Education

CPA Duncan Nalwenge  
Assistant Director Finance  
& Accounts

Prof. Collins Odote  
Chairperson  
Council of Legal Education

ICPAK M/No: 14700

Date: .....

Date: .....

Date: .....



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**16. Statement of Changes in Net Assets for the year ended 30 June 2025**

Note	Retained Earnings	Revaluation Reserve	Asset Replacement Reserve	Capital/Development Grants/Funds	Capitalization of bar examination loan	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As at July 1, 2023	160,026,677	38,896,064	74,972,423	14,252,606	119,000,000	407,147,770
Surplus for the period	34,038					34,038
Prior Year adjustment to Capitalize Assets	-					-
Prior Year adjustment on depreciation of Revalued Assets	-	-				-
Prior Year Adjustment on depreciation of Intangible Assets	-	-		2,141,687		2,141,687
Capitalization of Assets	(2,101,500)			2,101,500		-
Depreciation of Capitalized Assets	5,639,942			(5,639,942)		-
Depreciation of Revalued Assets	8,808,594	(8,808,594)				-
Transfer of Depreciation to on Disposal of Revalued Assets	-	-				-
Asset Replacement Fund	2,101,500		(2,101,500)			-
Transfer to Car Loan & Mortgage Scheme	(70,000,000)					(70,000,000)
As at June 30, 2024	104,509,252	30,087,470	72,870,923	12,855,851	119,000,000	339,323,496
As at June 30, 2024	104,509,252	30,087,470	72,870,923	12,855,851	119,000,000	339,323,496
Surplus for the period	(7,222,328)					(7,222,328)
Prior Year adjustment to Capitalize Assets	-					-
Prior Year adjustment on depreciation of Revalued Assets	-	-				-
Prior Year Adjustment on depreciation of Intangible Assets	-	-				-
Capitalization of Assets	(11,487,748)			11,487,748		-
Depreciation of Capitalized Assets	8,228,836			(8,228,836)		-
Depreciation of Revalued Assets	8,213,891	(8,213,891)				-
Disposal of Revalued Assets	3,884,500	(3,884,500)				-
Asset Replacement Fund	11,487,748		(11,487,748)			-
Transfer to Car Loan & Mortgage Scheme	-					-
As at June 30, 2025	117,614,095	17,989,079	61,383,175	16,114,763	119,000,000	332,101,112

A transfer of Kshs. 70 M was done to the Staff CLE Car and Mortgage Scheme in the FY 2023/2024.



COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

17. Statement of Cash Flows for the year ended 30 June 2025

	Note	2024/2025	2023/2024
	s	KShs	KShs
<b>Cash flows from operating activities</b>			
Transfers from other governments entities	6	110,000,000	200,250,000
Rendering of services	7	155,208,379	134,442,029
Finance income	8	7,794,400	11,686,200
<b>Total Receipts</b>		<b>273,002,779</b>	<b>346,378,229</b>
<b>Payments</b>			
Use of goods and services	9	(71,166,450)	(110,528,539)
Employee costs	10	(99,875,410)	(133,139,101)
Board Expenses	11	(7,646,757)	(14,446,917)
Repairs and maintenance	13	(2,775,735)	(2,076,153)
ICT related costs	14	(5,237,393)	(7,868,733)
Examination Related Costs	15	(76,905,704)	(63,836,212)
Loss on Disposal	16	(174,716)	
<b>Total payments</b>		<b>(263,782,165)</b>	<b>(331,895,655)</b>
<b>Working Capital Adjustments</b>			
Decrease/(Increase) in receivables		9,468,380	(7,781,412)
Decrease/(Increase) in inventory		699,181	(518,963)
Transfer to HELB Loan Fund		-	-
Increase/(Decrease) in current liabilities		(27,637,470)	22,408,149
Transfer to Car & Mortgage Reserve		-	(70,000,000)
Prior year adjustment		-	-
<b>Total working capital Adjustments</b>		<b>(17,470,049)</b>	<b>(55,892,227)</b>
<b>Net cash flows from/ (used in) operating activities</b>		<b>(8,249,435)</b>	<b>(41,409,652)</b>
<b>Cash flows from investing activities</b>			



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

Increase in purchase of investments (Treasury Bills)	19	145,161,120	59,744,490
Purchase of PPE	20	(11,487,748)	(2,101,500)
Proceeds from Sale of PPE		1,850,346	-
Loss on disposal	16	174,716	-
<b>Net cash flows used in investing activities</b>		<b>135,698,434</b>	<b>57,642,990</b>
<b>Cash flows from financing activities</b>			
Transfer to HELB	22	-	-
Transfer to Staff car Loan and Mortgage		-	-
Remission to National Treasury		-	-
<b>Net cash flows from financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash &amp; Cash Equivalent</b>		<b>127,448,999</b>	<b>16,233,338</b>
Cash and cash equivalents at 1 July	16	71,178,925	54,945,586
<b>Cash and cash equivalents at 30 June</b>	<b>16</b>	<b>198,627,924</b>	<b>71,178,925</b>



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025**

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
<b>Revenue</b>						
GoK Grants - Recurrent	60,000,000	50,000,000	110,000,000	110,000,000	-	100
Rendering of Services	170,100,000	-	170,100,000	155,208,379	14,891,621	91
Finance Income	-	-	-	7,794,400	(7,794,400)	
<b>Total Income</b>	<b>230,100,000</b>	<b>50,000,000</b>	<b>280,100,000</b>	<b>273,002,779</b>	<b>7,097,221</b>	
<b>Expenses</b>						
Use of Goods and Services	59,154,000	13,580,864	72,734,864	71,166,450	1,568,414	98
Employee costs	101,721,000	1,759,192	103,480,192	99,875,410	3,604,782	97
Remuneration of Directors	4,140,000	3,410,937	7,550,937	7,646,757	(95,820)	101
Repairs and Maintenance	3,080,000	420,000	3,500,000	2,775,735	724,265	79
ICT Related Expenses	3,300,000	8,781,359	12,081,359	5,237,393	6,843,966	43
Bar Examination Expenses	58,705,000	22,047,648	80,752,648	76,905,704	3,846,944	95
Loss on disposal	-	-	-	174,716	(174,716)	
<b>Total Expenditure</b>	<b>230,100,000</b>	<b>50,000,000</b>	<b>280,100,000</b>	<b>263,782,165</b>	<b>16,317,835</b>	
<b>Surplus/(Deficit) for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,220,613</b>		

**Budget Reallocation**

The budget was revised by the Council when it was noted that the number of students attempting the ATP examinations would go down and this would affect the collection of the budgeted A-I-A.

ICT Related Cost - by the close of the financial year, Konza Metropolis had not invoiced CLE for the services.

Reconciliation of the Financial Performance and the Budget vs Actual



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

<i>Description</i>	<i>Amount in Kshs.</i>
<i>Surplus/(Deficit) for the period as per the Financial Performance</i>	<i>(7,222,329)</i>
<i>Depreciation for the period</i>	<i>16,442,942</i>
<i>Surplus/(Deficit) as per the Budget vs Actual</i>	<i>9,220,613</i>



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

## 19. Notes to the Financial Statements

### 1. General Information

The Council of Legal Education is established by and derives its authority from the Legal Education Act Cap 16 B. Council of Legal Education is wholly owned by the Government of Kenya and is domiciled in Kenya.

### 2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Council of Legal Education accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Council of Legal Education.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, Section 28 of the Legal Education Act, Cap. 16B and the International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

### 3. Adoption of New and Revised Standards

- i. *New and amended standards and interpretations in issue effective but not yet effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 47- Revenue	<b><i>Applicable 1st January 2026</i></b> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

Standard	Effective date and impact:
	<p>standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>This Standard will have no impact on the Council.</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><b>Applicable 1st January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>is Standard will have no impact on the Council.</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><b>Applicable 1st January 2026</b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>State the expected impact of the standard to the Entity if relevant</p>

*ii. Early adoption of standards*

Council of Legal Education did not early-adopt any new or amended standards in year 2024/2025.



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

#### 4. Summary of Significant Accounting Policies

##### a) Revenue recognition

##### i) Revenue from non-exchange transactions

##### Fees, taxes and fines

The Council of Legal Education recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Council and the fair value of the asset can be measured reliably.

##### Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Council and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that have been acquired using such funds.

##### ii) Revenue from exchange transactions

##### Rendering of services

The Council recognizes revenue from the services it renders by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**Interest income**

This is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**b) Budget information**

The original budget for FY 2024/2025 was approved by the National Assembly. Subsequent revisions and additional appropriations were made to the approved budget in accordance with specific approvals from the Council and The National Treasury and Economic Planning. The additional appropriations are added to the original budget by the Council of Legal Education upon receiving the respective approvals from the Council and The National Treasury and Planning to conclude the final budget. Accordingly, the Council of Legal Education received budget increment of Kshs. 50 M in the year.

Council of Legal Education budget is prepared on a different basis from the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement on financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section Budget vs Actual of these financial statements.



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**c) Taxes**

The Council has been classified as a Service State corporation category 3A and heavily relies on Government funding thus not subject to the provision of section 219(2) of the Public Finance Management Regulations, 2015 under the Public Finance Management Act, 2012.

The Council is an agent for the KRA with the mandate to withhold tax and remit to KRA. The withheld taxes are recognized as current liabilities until paid to the relevant authority.

**Current income tax**

The assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Council operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

**d) 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 Council recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. Depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life. Full depreciation is charged on the year of acquisition.



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**e) Intangible Asset**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in non-exchange transactions is their fair value at the date of exchange. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the surplus or deficit in the period in which they were incurred. The useful life of the intangible assets is assessed as either finite or indefinite

**f) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The Council of Legal Education does not have any hedge relationships and therefore, the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**a) Financial assets**

**Classification of financial assets**

The Council of Legal Education classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Council of Legal Education management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets equity if it is held within the management model



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**  
**Notes to the Financial Statements (Continued)**  
**Summary of Significant Accounting Policies (Continued)**

whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless the Council of Legal Education has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the Council of Legal Education classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets / equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

#### Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

#### Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity is measured at fair value through surplus or deficit. A business model where the Council of Legal Education manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through a surplus or deficit model.

#### Impairment

The Council of Legal Education assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The Council of Legal Education recognizes a loss allowance for such losses at each reporting date.

#### b) Financial liabilities

##### Classification

The Council of Legal Education classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

#### g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Council of Legal Education.

#### h) **Contingent liabilities**

The Council 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 or service potential is remote.

#### i) **Contingent assets**

The Council does not recognize a contingent asset but discloses details of a 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 Council in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

#### j) **Nature and purpose of reserves**

The Council creates and maintains reserves in terms of specific requirements as below:

- i) Retained Earnings - this is the sum of all accumulated surplus and deficits as at the reporting date



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

- ii) Asset Replacement Reserve - this represents funds set aside by the Council to help in replacement of assets effected as per the State Corporations ACT Chapter 446 Section 16
- iii) Bar Education Loan fund reserve - this represents funds set aside for the legal Education Revolving Fund.
- iv) CLE Car Loan and Mortgage Scheme - this represents funds set aside to benefit Staff from subsidized loans to assist in ownership of cars and mortgage.

#### k) Changes in accounting policies and estimates

The Council recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

#### l) Employee benefits

##### Retirement benefit plans

The Council provides retirement benefits for its employees and directors.

##### i) Retirement Benefit Plans

The Council operates a defined contribution pension scheme. The assets of the scheme are held in a separate trustee-administered fund, which is funded by contributions from both the Council at 20% and employees at 10% of their basic salary. The scheme is managed by Jubilee Insurance Umbrella Pension Scheme. The Council's contribution is charged as expenses in the year to which they become payable. Currently, the Council contributes monthly 31% gratuity to Jubilee Insurance Umbrella Scheme for CLE Scale 1 and 2.

The Council and its employees also contribute to the National Social Security Fund, a statutorily defined contribution pension scheme. The Council's contributions in respect of retirement benefits are charged as expenses in the year to which they become payable.

##### ii) Short- Term Employee Benefits

The cost of short-term employee benefits, such as leave pay, is recognized during the period in which the employee renders related services.



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

#### m) **Related parties**

The Council 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 Council, or vice versa. Members of key management are regarded as related parties and comprise the Board of Directors, the CEO and Senior Managers.

#### n) **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at the bank, short-term deposits on call and highly liquid investments with an original maturity of three (3) months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short-term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

#### o) **Comparative figures**

The comparative figures for the year ended June 30, 2024, are given for ease of reference.

#### p) **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 June 30, 2025.

#### 5. **Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Council's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Council based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Council. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset is based on the assessment of experts employed by the Council.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

**Provision for depreciation and amortization**

The following rates were applied for purposes of providing for the usage of the assets and providing for their replacement;

Motor Vehicles	20%
Plant and equipment	20%
Computers, Computer Accessories and Infrastructure (old rates)	33.3%
Computers, Computer Accessories and Infrastructure (new rates)	25%



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

Furniture, Fittings and equipment  
Intangible Assets

12.5%  
33.3%



**COUNCIL OF LEGAL EDUCATION**

Annual Report and Financial Statements for the year ended June 30, 2025

Notes to the Financial Statements (Continued)

**Note 6: Transfers from Other Government entities**

Description	2024-2025	2023-2024
	KShs	KShs
<b>Unconditional Grants</b>		
Operational Grant	110,000,000	200,250,000
<b>Total Government Grants and Subsidies</b>	<b>110,000,000</b>	<b>200,250,000</b>

**Note 6b) Transfers from Ministries, Departments and Agencies (MDAs)**

Name of The Council Sending the Grant	Amount recognized to Statement of Financial performance KShs	Amount deferred under deferred income KShs	Amount recognized in capital fund. KShs	Total transfers 2024-2025 KShs	Prior year 2023-2024 KShs
State Law and Department of Justice	110,000,000	-	-	110,000,000	200,250,000
<b>Total</b>	<b>110,000,000</b>	<b>-</b>	<b>-</b>	<b>110,000,000</b>	<b>200,250,000</b>

*The entire amount recorded above as having been received from the Office of the Attorney General is fully reconciled to the amount recorded by the Ministry.*

**Note 7: Rendering of Services**

Description	2024-2025	2023-2024
	KShs	KShs
Accreditation fees	11,200,000	7,300,000
Equating Foreign qualification	661,566	540,156
Examination	75,751,000	62,782,202
Resits	54,680,813	52,109,671
Remarks	12,915,000	11,610,000
Experiential Learning	0	100,000
<b>Total Revenue from The Rendering of Services</b>	<b>155,208,379</b>	<b>134,442,029</b>



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

Council of legal education levies fees for services rendered as per Legal Education Act, 2012 and Legal Education (Accreditation and Quality Assurance) Regulation 2016.

Council charged Licencing fees @ Kshs. 1,600,000.00 per institution

Council charges equation of foreign qualification @ Kshs. 10,000 per candidate

Council charges Kshs. 5,000 per unit bar examination for nine units

Council charges Kshs. 10,000 per unit for re-sits

Council charges Kshs. 15,000 per unit for re-marks

Council charges Kshs. 50,000 for experiential learning

#### Note 8: Finance Income

Description	2024-2025	2023-2024
	Kshs	Kshs
Interest income from Treasury Bills	7,794,400	11,686,200
<b>Total Finance Income</b>	<b>7,794,400</b>	<b>11,686,200</b>

This is interest received from investment in Treasury Bills as at June 30, 2024.

#### Note 9: Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs	Kshs
Advertising and publicity	2,208,605	2,827,464
Office rent	27,371,908	36,440,301
Strategic Plan Development	-	1,509,664
Newspapers and Journals	345,993	422,822
Printing and Stationery	4,693,105	2,104,087
Cleaning materials and Services	88,036	189,882
Security services	1,520,000	2,197,920
Travel and accommodation	3,825,441	3,494,863
Fuel	2,548,583	2,874,857
Insurance expenses	515,631	1,021,609
Postage and delivery	33,525	51,566
Telephone and Faxes	3,477,363	4,419,559



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

Description	2024-2025	2023-2024
	Kshs	Kshs
Electricity and Electrical items	1,027,929	1,467,989
Professional fees	680,682	7,755,259
Official entertainment	-	2,834,569
Staff welfare	2,358,516	910,093
Training and Development	883,367	1,473,620
Conferences and workshops	10,275,850	23,305,383
Bank Charges	348,638	441,189
Audit Fees	600,000	600,000
Staff Uniform	-	-
Corporate Communications	-	617,720
Other Taxes, Levies and Penalties	1,208,839	1,800,429
Core Mandate/SP/PC Expenditure	7,154,439	11,767,695
<b>Total use of Goods and Services</b>	<b>71,166,450</b>	<b>110,528,539</b>

**Note 10: Employee Costs**

Description	2024-2025	2023-2024
	Kshs	Kshs
Basic Salaries	61,767,833	69,888,464
House Allowance	15,884,548	16,995,730
Commuter Allowance	4,602,205	4,925,451
Leave allowance	1,570,144	1,627,656
Medical Scheme Expenditure	1,063,774	19,480,299
NSSF Employer contribution	1,354,167	712,071
Pension employer contribution	11,027,934	10,839,495
Gratuity Contribution	1,323,520	3,761,912
Club Subscription	-	-
WIBA & GPA	-	3,596,647
Housing Levy	1,281,285	1,311,376
<b>Total Employee costs</b>	<b>99,875,410</b>	<b>133,139,101</b>



**COUNCIL OF LEGAL EDUCATION**

Annual Report and Financial Statements for the year ended June 30, 2025

**Note 11: Council Allowances and Expenses**

Description	2024-2025	2023-2024
	Kshs	Kshs
Chairman's Honoraria	1,044,000	1,027,161
Sitting Allowance	3,480,000	4,860,200
Induction and Training	2,587,020	6,022,595
Travel and Accommodation	535,737	2,536,961
Other Allowances	-	-
<b>Total</b>	<b>7,646,757</b>	<b>14,446,917</b>

**Note 12: Depreciation and Amortization Expense**

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment	14,157,566	12,214,055
Intangible assets	2,285,376	2,234,482
<b>Total depreciation and amortization</b>	<b>16,442,942</b>	<b>14,448,537</b>

**Note 13: Repairs and Maintenance**

Description	2024-2025	2023-2024
	Kshs	Kshs
Building repair & Maintenance	550,071	212,996
Plant and equipment repair and maintenance	1,184,444	619,420
Motor vehicle repair and maintenance	1,041,220	1,243,737
<b>Total Repairs and Maintenance</b>	<b>2,775,735</b>	<b>2,076,153</b>

**Note 14: ICT Related Costs**

Description	2024-2025	2023-2024
	Kshs	Kshs
Web Hosting	-	390,930
Internet and E-mail	4,600,339	3,942,753
Computer Repairs and Maintenance	225,000	323,848
Software and hardware maintenance	412,054	2,636,202
Ecitizen Onboarding	-	575,000



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

Total ICT costs	5,237,393	7,868,733
-----------------	-----------	-----------

**Note 15: Examinations Expenses**

Description	2024-2025	2023-2024
	Kshs	Kshs
Hire of Examination Administration Centres	3,772,659	3,037,000
Exam Setting & Moderation	9,526,385	6,034,170
Exam Marking, Moderation & Checking	17,749,143	16,555,652
Exam Marking Centres	26,237,576	22,518,200
Examination Invigilation	4,694,852	6,886,980
Examination Printing	7,260,688	331,510
Exam Answer Booklets	-	1,805,100
Projects and Oral Examination	7,664,400	6,667,600
<b>Total Examinations costs</b>	<b>76,905,704</b>	<b>63,836,212</b>

**Note 16: Loss on Disposal**

Description	2024-2025	2023-2024
	Kshs	Kshs
Loss on disposal of asset	174,716	-
<b>Total loss on disposal</b>	<b>174,716</b>	<b>-</b>

The loss on disposal was realized as as assets were disposed in the year

**Note 17 (a): Cash and Cash Equivalents**

Description	2024-2025	2023-2024
	Kshs	Kshs
Current account	198,627,924	71,178,925
Cash in hand	-	-
<b>Total Cash and Cash Equivalents</b>	<b>198,627,924</b>	<b>71,178,925</b>



**COUNCIL OF LEGAL EDUCATION**

Annual Report and Financial Statements for the year ended June 30, 2025

**Note 17 (b): Detailed Analysis of the Cash and Cash Equivalents**

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
<b>a) Current Account</b>			
National Bank of Kenya - Payment	01023033161101	121,985,123	47,352,009
National Bank of Kenya - Revenue	01023033161100	534,401	534,401
Kenya Commercial Bank - Payment	1305654781	76,108,400	23,292,515
<b>Sub- Total</b>		<b>198,627,924</b>	<b>71,178,925</b>
<b>b) Others (Specify)</b>			
Cash In Hand		-	-
<b>Sub- Total</b>		<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>198,627,924</b>	<b>71,178,925</b>

**Note 18: Receivables from Exchange Transactions**

Description	2024-2025	2023-2024
	Kshs	Kshs
<b>Receivables</b>		
Accounts Receivable	-	5,775,797
Prepayments	-	3,610,864
Staff Advances	-	-
Other Receivables	7,890	89,470
<b>Total Current Receivables</b>	<b>7,890</b>	<b>9,476,131</b>

Ageing Analysis- Receivables	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	7,890	100%	9,242,994	97.5%
Between 1-2 years	-	%	89,470	1%
Over 3 years	-	%	143,667	1.5%
<b>Total</b>	<b>7,890</b>	<b>100%</b>	<b>9,476,131</b>	<b>100%</b>



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

#### Note 19: Inventories

Description	2024-2025	2023-2024
	Kshs	Kshs
Consumable stores	4,594,962	5,294,143
<b>Total inventories</b>	<b>4,594,962</b>	<b>5,294,143</b>

The Council inventories is broken down as below;

Description	2024-2025	2023-2024
	Kshs	Kshs
General Stationery	4,347,697	5,009,566
Cleaning Materials	176,300	186,091
Examination Booklets	-	-
Beverages	70,965	56,486
Electrical Items	-	42,000
<b>Total inventories</b>	<b>4,594,962</b>	<b>5,294,143</b>

#### Note 20: Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
<b>a) Investment in Treasury bills and bonds</b>		
Central Bank of Kenya	-	145,161,120
<b>Total Investments</b>	<b>-</b>	<b>145,161,120</b>



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**Note 21: Property, Plant and Equipment**

	Furniture, Fittings & fixture	Motor Vehicle	Plant and equipment	Computer equipment	Computer equipment	Total
	12.5%	20%	20%	33.3%	25%	
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
At 1 July 2023	41,124,068	19,950,000	8,061,930	26,320,290	-	95,456,288
Additions	-	-	-	-	2,101,500	2,101,500
Disposals	-	-	-	-	-	-
<b>As At 30<sup>th</sup> June 2024</b>	<b>41,124,068</b>	<b>19,950,000</b>	<b>8,061,930</b>	<b>26,320,290</b>	<b>2,101,500</b>	<b>97,557,788</b>
<b>As At 30<sup>th</sup> June 2024</b>	<b>41,124,068</b>	<b>19,950,000</b>	<b>8,061,930</b>	<b>26,320,290</b>	<b>2,101,500</b>	<b>97,557,788</b>
Additions	2,099,000	-	1,420,768	-	7,967,980	11,487,748
Disposals/fully depreciated items	(1,598,500)	(1,100,000)	(876,000)	(310,000)	-	(3,884,500)
<b>As At 30<sup>th</sup> June 2025</b>	<b>41,624,568</b>	<b>18,850,000</b>	<b>8,606,698</b>	<b>26,010,290</b>	<b>10,069,480</b>	<b>105,161,036</b>
<b>Depreciation and Impairment</b>						
<b>As At 1 July 2023</b>	<b>8,864,213</b>	<b>9,278,937</b>	<b>2,252,439</b>	<b>24,290,200</b>	<b>-</b>	<b>44,685,789</b>
Depreciation	5,140,508	3,990,000	1,612,386	945,785	525,375	12,214,055
Disposal/fully depreciated asset	-	-	-	-	-	-
Prior Year Adjustments	-	-	-	-	-	-
<b>As At 30<sup>th</sup> June 2024</b>	<b>14,004,722</b>	<b>13,268,937</b>	<b>3,864,825</b>	<b>25,235,986</b>	<b>525,375</b>	<b>56,899,844</b>
<b>As At 1 July 2024</b>	<b>14,004,722</b>	<b>13,268,937</b>	<b>3,864,825</b>	<b>25,235,986</b>	<b>525,375</b>	<b>56,899,844</b>
Depreciation	5,203,071	3,770,000	1,721,340	945,785	2,517,370	14,157,566
Disposal/fully depreciated asset	(599,438)	(440,000)	(510,000)	(310,000)	-	(1,859,438)
<b>As At 30<sup>th</sup> June 2025</b>	<b>18,608,355</b>	<b>16,598,937</b>	<b>5,076,164</b>	<b>25,871,771</b>	<b>3,042,745</b>	<b>69,197,972</b>
<b>Net Book Values</b>						
<b>As At 30<sup>th</sup> June 2024</b>	<b>27,119,346</b>	<b>6,681,063</b>	<b>4,197,105</b>	<b>1,084,304</b>	<b>1,576,125</b>	<b>40,657,944</b>
<b>As At 30<sup>th</sup> June 2025</b>	<b>23,016,213</b>	<b>2,251,063</b>	<b>3,530,534</b>	<b>138,519</b>	<b>7,026,735</b>	<b>35,963,064</b>



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**NB: Fully Depreciated Assets**

No	Asset Class	Amount (Kshs.)
1	Computer and Computer Equipment	23,482,650

**Note 22: Intangible Assets**

Description	2024-2025	2023-2024
	Kshs	Kshs
<b>Cost</b>		
As At 1 July 2022	6,854,115	6,854,115
Accumulated Depreciation	-	-
<b>Net Book value</b>	-	-
Transfer from PPE	-	-
Additions	-	-
<b>As at 30 June 2023</b>	<b>6,854,115</b>	<b>6,854,115</b>
<b>Amortization and impairment</b>		
As at 1 <sup>st</sup> July 2023	6,710,427	4,475,945
Amortization	2,285,375	2,234,482
Prior Year Adjustments	-	-
<b>As at 30 June 2025</b>	<b>8,995,802</b>	<b>6,710,427</b>
Impairment loss	-	-
<b>NBV (Prior year adjustment)</b>	<b>(2,141,687)</b>	<b>143,688</b>
At the end of the year	6,854,115	2,141,687
<b>Adjusted Net Book Values as at 30th June 2025</b>	<b>-</b>	<b>2,285,375</b>

The intangible assets are being depreciated at the rate of 33.3%.

**NB: Fully Depreciated Intangible Assets**

No	Asset Class	Amount (Kshs.)
1	Intangible Assets	150,000



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**Note 23: Bar Examination Loan Transfer**

Description	2024-2025	2023-2024
	Kshs	Kshs
Opening Balance	119,000,000	119,000,000
Additions	-	-
<b>Total Bar Examination Loan Transfer</b>	<b>119,000,000</b>	<b>119,000,000</b>

Council of Legal Education partnered with Higher Education Loans Board to establish Bar Examination Loans to provide loans to candidates undertaking the ATP Examination. HELB administers the loan on behalf of CLE to ATP needy students.

**Note 24: Trade and Other Payables**

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade payables	4,093,112	25,995,750
Other payables	2,554,694	3,649,047
Provision for ATP Exam Administration	-	-
<b>Total trade and other payables</b>	<b>6,647,806</b>	<b>29,644,797</b>

Ageing Analysis- Trade and Other Payables	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,646,806	100%	29,471,697	99.4%
Between 1-2 years	-	%	173,100	0.6%
Over 3 years	-	%	-	%
<b>Total</b>	<b>6,646,806</b>	<b>100%</b>	<b>29,644,797</b>	<b>100%</b>



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**Note 25 (a): Unutilized Deposits**

Description	2024-2025	2023-2024
	Kshs	Kshs
Students' deposits	14,629,922	22,885,346
<b>Total Deposits</b>	<b>14,629,922</b>	<b>22,885,346</b>

Ageing Analysis- Unutilized Deposits	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	13,136,001	89.8%	7,935,000	34.7%
Between 1-2 years	416,709	2.8%	13,853,134	60.5%
Over 3 years	1,077,212	7.4%	1,097,212	4.8%
<b>Total</b>	<b>14,629,922</b>	<b>100%</b>	<b>22,885,346</b>	<b>100%</b>

The Unutilized Deposits are credits in the Candidates portal that is yet to be utilized by the Student registering to sit the examination, it is only recognized as a revenue upon the Student registration to sit the exams.

**Note 25 (b): Prepaid Fees**

Description	2024-2025	2023-2024
	Kshs	Kshs
Exam Fee Received in advance	4,215,000	-
<b>Total Prepaid Fees</b>	<b>4,215,000</b>	<b>-</b>

The Prepaid fees are as a result of Students who sat the April 2025 ATP Examination series seeking for their papers to be remarked. The activity is scheduled for July 2025.

**Note 26: Employee Benefit Obligation**

Council operates a defined contribution retirement benefit plan for eligible employees. The assets of the plan are held separately from those of the Council in funds under the control of trustees. The scheme is administered by an independent administration company and is funded by contributions from the Council and employees. Councils' obligations to the staff retirement benefits plan are charged to the Statement of Financial Position as they fall due or, in the case of service gratuity, as they accrue to each employee.



## COUNCIL OF LEGAL EDUCATION

### Annual Report and Financial Statements for the year ended June 30, 2025

The Council also makes contributions to the statutory defined contribution scheme, National Social Security Fund. This is a defined contribution scheme registered under the National Social Security Act. The Councils' obligations under the Scheme are limited to specific contributions legislated from time to time, which are currently at Kshs. 4,320 per employee per month for the employees whose salary are above Kshs. 72,000 and Kshs. 2,160 for employees whose salary is below Kshs. 72,000.

The total pension expense is recognized in the income statement of KShs. 11 million represents contributions paid to the plan by the Council at a 20% rate of the basic salaries. Employees contribute 10% of their basic salary. The employee contribution has been included in the employee costs. Currently, the Council contributes a monthly 31% gratuity amounting to Kshs. 1.3 million to Jubilee Umbrella Scheme Retirement Scheme for CLE Scale 1 and 2.

The table below outlines the amount remitted to the fund since inception and the payment of gratuity since April 2021. This has been done up to the end of 30<sup>th</sup> June 2023.

No	Financial Year	Employer	Employee	Gross
1	2013/2014	277,682	138,841	416,523
2	2014/2015	4,486,394	2,243,197	6,729,591
3	2015/2016	9,773,390	4,886,695	14,660,085
4	2016/2017	13,037,736	6,518,868	19,556,604
5	2017/2018	13,232,474	6,616,237	19,848,711
6	2018/2019	12,425,189	6,212,595	18,637,784
7	2019/2020	10,808,086	5,404,043	16,212,129
8	2020/2021	10,917,707	5,458,853	16,376,561
9	2021/2022	9,858,459	4,929,229	14,787,688.
10	2022/2023	10,947,035	5,473,518	16,420,553
11	2023/2024	10,839,495	5,419,747.5	16,259,242.5
12	2024/2025	11,027,934	5,513,967	16,541,901
<b>Totals</b>		<b>117,631,581</b>	<b>58,815,790.5</b>	<b>176,447,372.5</b>



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**  
**Gratuity**

No	Financial Year	Employer	Total
1	2020/2021	572,880	572,880
2	2021/2022	3,610,459	3,610,459
3	2022/2023	4,170,021	4,170,021
4	2023/2024	3,761,912	3,761,912
5	2024/2025	1,323,520	1,323,520
<b>Totals</b>		<b>13,438,792</b>	<b>13,438,792</b>

**Note 27: Surplus Remission**

In accordance with Section 219 (2) of the Public Financial Management Act regulations, 2015, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. For the year in review, the Council did not report any surplus funds.

**Note 28: Cash Generated from Operations**

	2024-2025	2023-2024
	Kshs	Kshs
Surplus/(Deficit) for the year before tax	(7,222,328)	6,261
Adjusted for:		
Depreciation	16,442,942	14,448,536
<b>Working Capital Adjustments:</b>		
Decrease/Increase in inventory	699,181	(518,963)
Decrease/Increase in Receivables	9,468,241	(7,781,412)
Increase/Decrease in Payables	(27,637,470)	22,435,926
Transfer to Staff Car Loan and Mortgage Fund	-	(70,000,000)
<b>Net Cash flow from Operating Activities</b>	<b>(8,249,435)</b>	<b>(41,409,652)</b>

**Note 29: Provision for Audit fees**

Description	2024-2025	2023-2024
	Kshs	Kshs
Bal b/f fees	1,200,000	1,800,000
Paid in the year	(1,200,000)	(1,200,000)
<b>Audit fee for the year</b>	<b>600,000</b>	<b>600,000</b>



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

Provision for Audit Fees	600,000	1,200,000
--------------------------	---------	-----------

**Note 30: Revaluation Reserve**

Description	2024-2025	2023-2024
	Kshs	Kshs
Revaluation reserve b/f	30,087,470	38,896,064
Prior year adjustment on depreciation of Revalued Assets	-	-
Depreciation of Revalued Assets	(8,213,891)	(8,808,594)
Transfer of Depreciation to Retained Earnings on Disposal	-	-
Assets disposed in the year	(3,884,500)	-
Prior Year Adjustment for the Revalued Asset	-	-
<b>Total</b>	<b>17,989,079</b>	<b>30,087,470</b>

**Note 31: Asset replacement reserve**

Description	2024-2025	2023-2024
	Kshs	Kshs
Asset replacement reserve b/f	72,870,923	74,972,423
Assets purchased in the year	(11,487,748)	(2,101,500)
<b>Total at end</b>	<b>61,383,175</b>	<b>72,870,923</b>

An asset replacement reserve was created in 2020/2021 for the provision of renewal of depreciating assets. This reserve is used to replace assets purchased in the year.

**Note 32: Car and Mortgage Reserve**

Description	2024-2025	2023-2024
	Kshs	Kshs
Car and Mortgage Reserve	-	-
Additional transfers	-	70,000,000
<b>Total Car and Mortgage Reserve</b>	<b>-</b>	<b>70,000,000</b>

Council has a staff Car Loan and Mortgage Scheme; the fund became operational in the FY 2021/2022. In the year under review, an amount of Kshs. 70 M was transferred to the Reserve.



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**Note 33: Prior Year Adjustment**

Description	2023-2024	2022-2023
	Kshs	Kshs
Prior year adjustment	-	-
<b>Total</b>	-	-

There were no prior year adjustments.

**34. Financial Risk Management**

The Council’s activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Council’s overall risk management programme focuses on the unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Council does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Council’s financial risk management objectives and policies are detailed below:

**i) Credit risk**

The Council has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessments in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Council’s management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Council’s maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2024</b>				
Receivables from exchange transactions	9,476,131	9,476,131	-	-
Receivables from non-exchange transactions	119,000,000	119,000,000	-	-
Bank balances	71,178,925	71,178,925	-	-
<b>Total</b>	<b>199655056</b>	<b>199655056</b>	-	-
<b>As at 30 June 2025</b>				
Receivables from exchange transactions	7,890	7,890	-	-
Receivables from non-exchange transactions	119,000,000	119,000,000	-	-
Bank balances	198,627,924	198,627,924	-	-
<b>Total</b>	<b>317,627,932</b>	<b>317,627,932</b>	-	-



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### Notes to the Financial Statements (Continued)

#### ii) Liquidity risk management

The ultimate responsibility for liquidity risk management rests with the Council's directors, who have built an appropriate liquidity risk management framework for the management of the CLE's short, medium and long-term funding and liquidity management requirements. The Council manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Council under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within twelve (12) months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
Trade payables	2,471,352	-	1,021,760	3,493,112
Current portion of borrowings	-	-	-	-
Provisions	600,000	-	-	600,000
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	<b>3,071,352</b>	<b>-</b>	<b>1,021,760</b>	<b>4,093,112</b>
<b>As at 30 June 2024</b>				
Trade payables	25,995,750	-	-	25,995,750
Current portion of borrowings	-	-	-	-
Provisions	600,000	-	600,000	1,200,000
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	<b>26,595,750</b>	<b>-</b>	<b>600,000</b>	<b>27,195,750</b>



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### Notes to the Financial Statements (Continued)

#### iii) Market risk

The Council has put in place an internal audit function to assist it in assessing the risk faced by the Council on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rates, equity prices and foreign exchange rates which will affect the CLE's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The CLE's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by the Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to CLE's exposure to market risks or the manner in which it manages and measures the risk.

#### a) Interest rate risk

This is the risk that CLE's financial condition may be adversely affected as a result of changes in interest rate levels. CLE's interest rate risk arises from bank deposits. These expose CLE to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the CLE's deposits.



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

### Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

#### iv) Capital Risk Management

The objective of the CLE's capital risk management is to safeguard the CLE's ability to continue as a going concern. CLE's capital structure comprises of the following funds:

	2024-2025	2023-2024
	Kshs	Kshs
Revaluation Reserve	17,989,079	30,087,470
Retained Earnings	117,782,615	104,509,252
Capital Reserve	16,114,763	12,855,851
<b>Total Funds</b>	<b>151,886,457</b>	<b>147,452,573</b>
Total Borrowings		
<b>Less: Cash And Bank Balances</b>	<b>(198,627,924)</b>	<b>(71,178,925)</b>
<b>Net Debt/(Excess Cash And Cash Equivalents)</b>	<b>(198,627,924)</b>	<b>(71,178,925)</b>
<b>Gearing</b>	<b>0%</b>	<b>0%</b>

### 35. Related Party Disclosures

#### Nature of related party relationships

Entities and other parties related to the CLE include those parties who have the ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.



## COUNCIL OF LEGAL EDUCATION

Annual Report and Financial Statements for the year ended June 30, 2025

Notes to the Financial Statements (Continued)

Government of Kenya

The Government of Kenya is the principal shareholder of the CLE, holding 100% of the CLE's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Council, both domestic and external.

### Other related parties include

- i) State Law Office and Department of Justice;
- ii) Council Members;
- iii) Key Management;

	2023-2024	2022-2023
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) Grants /transfers from the government</b>		
Transfers from State Law Office and Department of Justice	110,000,000	200,250,000
<b>Total</b>	<b>110,000,000</b>	<b>200,250,000</b>
<b>b) Key management compensation</b>		
Directors' emoluments	7,646,757	14,446,917
Compensation to key management	16,375,550	25,148,502
<b>Total</b>	<b>24,022,307</b>	<b>39,595,419</b>

### 36. Contingent Assets and Contingent Liabilities

#### Contingent Liabilities

CLE is involved in some Civil legal proceedings, the Council believe that based on the information currently available, CLE Council does not have any contingent liabilities which are likely to have material effect on the results of the CLE's operations, financial position or liquidity. Therefore, no provision has been made in the financial statements.

### 37. Events after the Reporting Period

There was no material adjusting and non-adjusting events after the reporting period.



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**38. Ultimate and Holding Council**

Council of Legal Education is a Semi-Autonomous Government Agency under the State Law and Department of Justice. Its ultimate parent is the Government of Kenya.

**39. Currency**

The financial statements are presented in Kenya Shillings (Kshs).



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**40. Appendix**

**Appendix 1: Implementation Status of Auditor-General’s Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Unmodified Opinion	<p><b>Irregular Payment of Allowance to Invigilators, Exam Markers and Moderators</b></p> <p>The statement of financial performance reflects an expenditure of Kshs.63,836,212 for examination expenses, as disclosed in Note 15 to the financial statements. The expenditure includes Kshs.2,859,500 incurred on marking, invigilation and setting of examinations. However, the rates used in paying allowances to the participants was not approval by the Salaries and Remuneration Commission contrary to Article 230 (b) of the Constitution of Kenya 2010 which mandates the SRC to advise the national and county governments on the</p>	<p><i>Management has so far changed the terms of appointing the Service Providers to Consultants as they are not recognized by SRC as Public or State Officers.</i></p>	Resolved	



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	remuneration and benefits of all public officers. In the circumstances, the Management was in breach of the law.			
	<p><b>Failure to Appoint Secretary to the Council</b></p> <p>As disclosed in page v of the Report on Key Council Information and Management the position of the Chief Executive Officer position has been held in an acting capacity for twenty-four months starting from 01 December, 2022. The first CEO served from 1 December, 2022 to 27 December, 2023, while the second acting CEO has been in position since 11 October, 2023. This is contrary to section 11(2) and (4) of the Council of Legal Education act, 2012, which states that the Secretary shall serve on full time basis and shall be responsible to the Council for the day to day running of the affairs of the Council,</p>	<p><i>Substantive Secretary/CEO to report on 1<sup>st</sup> September 2025.</i></p>	Resolved	31 <sup>st</sup> December 2025



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>and may perform such other duties as may be assigned by the Council.            In the circumstances the Council may not function at full capacity due to the absence of a substantive Secretary, leading to a potential breach of the law.</p>			
	<p><b>Inadequate Staffing</b></p> <p>Review of staff establishment and Payroll Compliment Report 2023/24 revealed that, the Council had forty-one (41) employees as at 30 June, 2024 against an establishment of eighty-seven (87) employees resulting in a deficit of forty-six (46) personnel.            In the circumstances, the adequacy of segregation of duties and effective service delivery to the stakeholders could not be confirmed.</p>	<p><i>Council sort approval for recruitment in phases where the first phase was completed in FY 2021/2022. Phase 2 of recruitment was to cost the Council Kshs. 42M as approved by the National Treasury and the Council sought the amount from the National Treasury in Supplementary 1 for the FY 2023/2024 as per letter to Parent Ministry. This was not granted incapacitating the Council from recruiting additional Staff.</i></p> <p><i>The Ministry of Public Service, Performance and Delivery Management issued a Circular Ref. No. MPSP&amp;DM.9/5 dated 3<sup>rd</sup> July 2024 suspending new and</i></p>	<p>Not resolved</p>	<p>30<sup>th</sup> June 2026</p>



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>ongoing recruitment in the Public Service. (Circular attached).</i></p> <p><i>The Council will continue engaging the Parent Ministry to intervene with the National Treasury in the budgetary allocation to enable the Council to recruit additional Staff to fill the approved Staff establishment.</i></p>		

.....  
 Ms. Jennifer Gitiri, HSC  
 Ag. Chief Executive Officer  
 Date.....



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**Appendix II: Projects implemented by Council of Legal Education**

Projects implemented by the State Corporation/ SAGA Funded by development partners and/ or the Government.

Project title	Project Number	Donor	Period/duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)

The Council did not have any projects implemented during the financial year 2024/2025.



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**Appendix IV: Transfers from Other Government Entities**

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
State Law Office and Department of Justice		Recurrent							
	02/10/2024	5,000,000	5,000,000	5,000,000	-	-	-	-	5,000,000
	31/10/2024	15,000,000	15,000,000	15,000,000	-	-	-	-	15,000,000
	29/11/2024	5,000,000	5,000,000	5,000,000	-	-	-	-	5,000,000
	03/01/2025	5,000,000	5,000,000	5,000,000	-	-	-	-	5,000,000
	07/02/2025	5,000,000	5,000,000	5,000,000					5,000,000
	12/03/2025	5,000,000	5,000,000	5,000,000					5,000,000
	12/03/2025	5,000,000	5,000,000	5,000,000					5,000,000
	08/04/2025	5,000,000	5,000,000	5,000,000					5,000,000
	29/04/2025	5,000,000	5,000,000	5,000,000					5,000,000
	06/05/2025	50,000,000	50,000,000	50,000,000					50,000,000
	09/06/2025	5,000,000	5,000,000	5,000,000					5,000,000
	27/06/2025	5,000,000	5,000,000	5,000,000					5,000,000
<b>Total</b>		<b>110,000,000.00</b>	<b>110,000,000.00</b>	<b>110,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,000,000.00</b>



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**  
**Appendix V- Inter-Council Confirmation Letter**

**Council of Legal Education**  
P.O. Box 829-00502  
Karen Office Park Acacia Block 2nd Floor  
Langata Road  
NAIROBI, KENYA

The Council of Legal Education wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by [Insert name of beneficiary Council] as at 30 <sup>th</sup> June 2024							
Reference Number	Date Disbursed	Amounts Disbursed by State Law Office and Department of Justice (KShs) as at 30th June 2024				Amount Received by Council of Legal Education (KShs) as at 30 <sup>th</sup> June 2024 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	-
	15,000,000	15,000,000	0	0	15,000,000	15,000,000	-
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	-
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	-
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	
	50,000,000	50,000,000	0	0	50,000,000	50,000,000	
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	
	5,000,000	5,000,000	0	0	5,000,000	5,000,000	
<b>Total</b>		<b>110,000,000</b>			<b>110,000,000</b>	<b>110,000,000</b>	<b>-</b>

In confirm that the amounts shown above are correct as of the date indicated.

**Head of Accountants department of beneficiary Council:**

Name ..... Sign ..... Date .....



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**Appendix VI: Reporting of Climate Relevant Expenditures**

Council of Legal Education Headquarters

Telephone: (254) 20 6980100

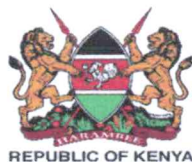
E: mail: [info@cle.or.ke](mailto:info@cle.or.ke)

Ms. Jennifer Gitiri, HSC

Name and contact details of contact person (in case of any clarifications) .....

Project Name	Project Description	Project Objectives	Project Activities					Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

The Council did not have any expenditure to report under this category during the financial year 2024/2025.



**COUNCIL OF LEGAL EDUCATION**

**Annual Report and Financial Statements for the year ended June 30, 2025**

**Appendix VII: Disaster Expenditure Reporting Template**

Date: 30 June 2023

Council of Legal education

<b>Period to which this report refers (FY)</b>	<b>Year</b>			<b>Quarter</b>		
<b>Name of Reporting Officer</b>	Ms. Jennifer Gitiri, HSC					
<b>Contact details of the reporting officer:</b>	Email; info@cle.or.ke			<b>Telephone</b>		
<b>Column I</b>	<b>Column II</b>	<b>Column III</b>	<b>Column IV</b>	<b>Column V</b>	<b>Column VI</b>	<b>Column VII</b>
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

The Council did not have any expenditure to report under this category during the financial year 2024/2025.



REPUBLIC OF KENYA



**COUNCIL OF LEGAL EDUCATION**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

