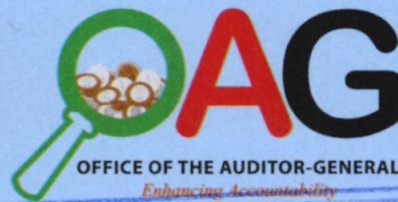


REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 APR 2026	DAY. <i>Tuesday</i>
TABLED BY:	<i>Hon. Naomi Wago, CBS, MP Deputy Majority Whip</i>
CLERK-AT-THE-TABLE:	<i>Inzoga Mwale, HSC</i>

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REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL HEROES COUNCIL

FOR THE YEAR ENDED

30 JUNE, 2025

Revised 30th June 2025



THE NATIONAL HEROES COUNCIL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

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The National Heroes Council
Annual Report and Financial Statements
For the year ended June 30, 2025.

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1. Acronyms and Definition of Key Terms

A: Acronyms

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank
VC	Vice Chancellor

B: Definition of Key Terms

B: Glossary of Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

2. Key Entity Information and Management

(a) Background information

The National Heroes Council is a State Corporation established under the Kenya Heroes Act, No 5 of 2014 under the Ministry of The Gender, Culture, the Arts and Heritage, under the State Department of Culture and Heritage. It was commenced through a Gazette notice No. 173 dated 4th September 2020. The Council's first Board was appointed through a Gazette Notice No.6935 dated 16th September 2020.

(b) Principal Activities

Vision.

The Council's Strategic Vision is "Excellence in honouring Heroes".

Mission.

"To promote nationalism by identifying, honouring and supporting National Heroes.

Functions of the National Heroes Council.

The Functions of the Council are established under Sec 5 of the Act as outlined below.

The Council is established to:

- Formulate and Implement policy relating to National Heroes;
- Identify and recommend national Heroes;
- Establish and oversee the management of the National Heroes Square;
- Oversee the design and creation of appropriate commemorative items of Honouring national Heroes;
- Enforce sanctions and penalties in respect of disgraced national Heroes;
- Oversee the keeping and maintenance of registers in which shall be entered the names of every national hero and the names of any dependent of any such hero;
- Administer State assistance to national heroes where necessary;
- Have custody and oversee the management of properties and institutions relating to heroes;
- Carry out or cause to be carried out periodic studies, research and evaluation of the national honours system and other systems in other jurisdiction;

The National Heroes Council
Annual Report and Financial Statements
For the year ended June 30, 2025.

- Conduct and Facilitate Civic Education in order to stimulate public discussion and awareness on pertinent issues relating to national heroes and
- Do such other things as may be incidental or conducive to the attainment of the objects for which it is established.

Core Values

- Patriotism
- Integrity
- Innovation
- Diversity
- Professionalism

The Council is established to Identify, Select and Recognise heroes, which is a continuous process.

- (c) The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEO	Charles Wambia
2.	Deputy Director Heroes Squire	Dr. David Mbutia
3.	Head of Corporate Services	Liston Koskei
4.	Corporation Secretary	Victor Akanga (Resigned on 20 th December, 2024)
5.	Deputy Director Public Education	Mrs Jacqueline Marita
6.	Deputy Director National Heroes Reward and Sanctions	Ms Zubeida Sheikh
7	Assistant Director /Manage Policy and Planning	CS Dr. Miriam Muthoka
8.	Manager Finance and Accounts	Jonathan Leisen
	Manager Audit	Irene Kageha A.
9.	Manager Human Resource	Ms Winnie Kiema
7.	Principal Supply Chain Management officer	Martin Maigua
8.	Principal Accountant	Simion Kimore

(d) Fiduciary Management

(e) The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEO	Charles Wambia
2	Corporation Secretary	Victor Akanga (Resigned on 20 th December, 2024)
3.	Head of Corporate Services	Liston Koskei
4.	Head of Finance	Jonathan Leisen
5.	Head of Procurement	Martin Maigua
6.	Principal Accountant	Simion Kimore
7.	Manager Audit	Irene Kageha A.

(Include positions regarded as top management in your organisation as per your organisational structure).

Key Entity Information and Management (continued)

(f) Fiduciary Oversight Arrangements

i.) Oversight by the Audit and Risk Committee

The Audit and Risk Committee for the Council plays its key role in ensuring fiduciary oversight over governance, internal controls and risk management in service delivery.

The specific role of the Audit, risk and governance committee of the Council includes:

- Evaluate adequacy of management procedures with regard to issues relating to risk management, internal controls and governance.
- Review and approve the audit charter and the internal audit annual work plans.
- Receive and Review the internal and external audit findings and recommendations and propose corrective and preventive action where necessary.
- Review the systems established to ensure sound financial management and internal controls, as well as compliance with policies, laws, regulations, procedures, plans and ethics.
- Review the effectiveness of the internal audit function.
- Initiate special audit/ investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the CEO.

- Any other relevant assignment by the Board.

ii.) Finance and Establishment committee

The Finance and Establishment Committee plays its Fiduciary role for the Council by ensuring a very effective supervisory role by carrying out financial management and control, human resource management, administration, procurement, ICT and resource mobilisation to support the delivery of the core mandate of the Council.

The specific fiduciary roles of the Committee are as follows:

- To ensure prudent management of the Council's financial resources
- To ensure compliance with statutory financial regulations and, that the Council has adequate financial resources to fund its programs
- To provide a general overview to the Council on the achievement of its Procurement Plans.
- To monitor management's strategy toward ensuring efficiency and integrity of the Council's procurement systems
- To assist the Council in ensuring that it upholds Government policy on performance contracting and other statutory obligations.
- To ensure that the Council has an optimum, well trained and motivated human resource to deliver its mandate.
- Review the corporate goals and objectives relevant to the performance of the management, including an annual review of their performance in light of these goals and objectives.
- Recommend a management succession plan for the Council and monitor the implementation of succession strategies approved by the Council.
- To advise on appropriate human resource policies in view of the changing needs of the Council.
- To advise on appropriate Information and Communication Technology strategies to support delivery of the mandate and in view of the changing needs of the Council.
- To advise on the acquisition and maintenance of office facilities and assets.
- To monitor the management of the Pension Scheme on behalf of the Council with a view to ensuring that the obligations of the Council are properly discharged.
- To review on a quarterly basis, the Council's financial, procurement, and human resource management reports; and make appropriate recommendations.
- To make recommendations to the Council on all matters relating to the welfare of the members of the Council.

(g) Entity Headquarters

P.O. Box 30001-00100,
Embankment Plaza, Mezzanine Floor,
Longonot Road, Upper Hill
Nairobi, KENYA

(h) Entity Contacts

Telephone: (254) 0719222666

E-mail: info@heroes.go.ke

Website: www.heroes.go.ke

(i) Entity Bankers

Kenya Commercial Bank

Account no. 1296610934

Nairobi High Court Branch

City Square 00200

NAIROBI, KENYA

(j) Independent Auditor

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(k) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice


Harambee Avenue


P.O. Box 40112



City Square 00200



Nairobi, Kenya


3. The Board of Directors/Council


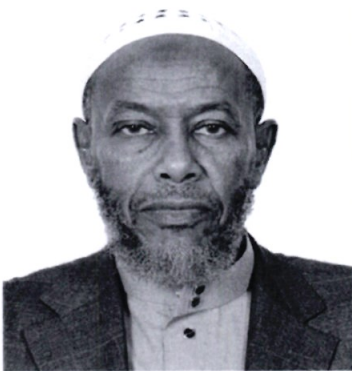
Ref.	Directors	Details
1.		<p>HON. JIMMY NURU ONDIEKI ANGWENYI MGH</p> <p>Hon. Jimmy Angwenyi is the current Chairperson of the National Heroes Council. He served as a member of Parliament Kitutu Chache Constituency in Kisii County. Between 2017-2022 he held the position of deputy majority leader in Parliament. During his tenure in public service, he served as an assistant Minister in the Office of the President; as a Commissioner at the Parliamentary Service Commission and a director at the Kenya Electricity Transmission Company Limited (KETRACO). Jimmy has also served as a lecturer of Accounting and Business Administration in both Kenyatta and Nairobi University and as Chairman in the Department of Business Studies and Economics at the University of Nairobi. At the beginning of his career, he worked in various capacities as a general manager and an accountant.</p> <p>He holds a Master’s in Business Administration (MBA) from Duke University USA and a Bachelor of Science in Commerce from Washington and Lee University USA.</p> <p>Mr. Angwenyi participated as an initiator of the CDF Bill/Act and PSC Bill/Act. He also contributed to the establishment of the African Parliamentary Network against Corruption, initiated water projects and increased the number of secondary schools in Kitutu Chache North Constituency. He is a seasoned professional with a wealth of knowledge in public service dedicated to driving positive change and impactful policy contributions in various roles within the public sector.</p>

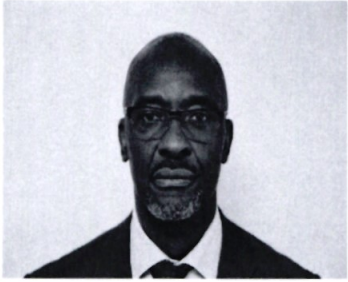

2.		<p>Ms. FAITH CHEPNGETICH CHIRCHIR</p> <p>Ms. Faith Chirchir is a current member of the Council and is serving as the alternate/representative of the Principal Secretary of the National Treasury and Economic Planning.</p> <p>Ms. Chirchir holds a Bachelor of Law (LLB) from Kampala International University. She is a law professional with extensive experience and expertise in the legal field and is currently serving as a legal counsel in The National Treasury and Economic Planning. She has also served as a Registrar of Companies in the Office of the Attorney General and Department of Justice and as a legal counsel in the Ministry of Education and the Ministry of Environment and Forestry.</p> <p>Utilizing her diverse experience, Ms. Chirchir participated in the establishment of the National Council for Nomadic Education where she contributed to the formulation of the Basic Act Regulations. She also represented Kenya in UNEA 5 an initiative held in Nairobi to end plastic use as well as represented the country during COP 15 on the Convention of Biological Diversity where the Global Biodiversity Framework was passed.</p> <p>Faith is serving as a secretary at the Capital Markets Tribunal. She has also served as a board member at the Kenya Institute for the Blind and is a council member of Machakos University. Additionally, Faith has certification in arbitration from the Chartered Institute for Arbitrators as well as a management qualification.</p>
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<p>3.</p>		<p>MS. IRENE ODINDO</p> <p>Irene is the Alternate Member to the Principal Secretary. She currently serves at the State Department for Culture The Arts and Heritage as an Assistant Director, Culture where she has been a key member of the team. With over 18 years of experience in Government administration, project implementation and management, research, and capacity building, she brings a wealth of expertise and commitment to national service. Ms. Odindo holds a Bachelor’s Degree in Education and a Master’s Degree in International Development. She has a strong professional foundation in corporate governance, development communication, and monitoring and evaluation (M&E). Her career has been marked by a focus on youth development, cultural development and strategic initiatives that harness community capacity to promote social and economic empowerment. Throughout her career, she has worked with public institutions, NGOs, and international development agencies overseeing full program lifecycles.</p>
<p>4.</p>		<p>Ms. SHEILA JEPKEMOI MAMMET HSC</p> <p>Ms. Sheila Mammet is a current member of the Council serving as the designated representative of the Attorney General. She is a dedicated Kenyan patriot and was awarded HSC honours by H.E Uhuru Kenyatta in 2018. This honour was received from having participated in defending the Kenyan Government in an international arbitration against Kenya which saved the Kenyan Government financial expenses of approximately 200 billion. Ms. Sheila holds a Master’s in Law (LLM) from the University of Geneva and a Bachelors (LLB) Law Degree from Moi University.</p>

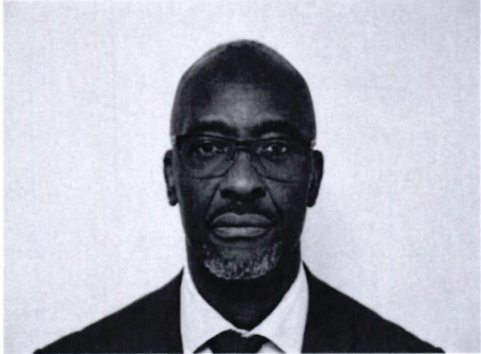
5.		<p>HON. GITU WA KAHENGERI OGW</p> <p>Hon. Gitu wa Kahengeri is a statesman. He participated in the liberation struggle movement that led to the country gaining independence. He continues to lobby for recognition and remembrance of liberation struggle heroes and heroines.</p> <p>Additionally, Hon. Gitu is known for his unwavering dedication to public service. He served as the first member of parliament for Juja Constituency. During his time as a member of parliament, he contributed to major policy reforms and development projects aimed at changing the lives of his electorate.</p> <p>Hon. Gitu has had a fulfilling career spanning decades where he has emerged as a beacon of integrity and leadership. He continues to leave an indelible mark on the fabric of our nation.</p>
6.		<p>LEONARD MAMBO MBOTELA OGW</p> <p>Mr. Leonard Mbotela is a current independent member of the Council. He is a celebrated journalist famously known for his role in the realm of radio and a career in the media industry spanning over 5 decades. He started his career as a sports commentator where he would announce sports and make Kenyans feel as if they were watching football games “live”. Mr. Mambo fully earned and secured his place in the media industry through his famous programme “Je Huu ni Ungwana” a programme he used to address societal issues using satire and wit thus contributing to positive behaviour change.</p> <p>Today, Mr. Mambo is a living legend and remains a role model and an important figure in the media industry; he is sought after to provide guidance to young media personalities. Mr. Mambo passed away on February 2025.</p>

<p>7.</p>		<p>BISHOP RT. REV. DAVID LEBARLEYIA</p> <p>Rev. David Lebarleyia is a current independent member of the National Heroes Council. He is a seasoned and devoted religious minister with years of unwavering commitment to spiritual and community leadership. He is the current Bishop of ACK Diocese of Maralal and is also serving as the chairman of Samburu County Pastors Association and is one of the Founding Directors of ACK Maralal Schools. He also worked as a vicar and archdeacon with the Anglican Church of Kenya and as a project officer on the Samburu Bible Translation Project at the Bible Translation and Literacy.</p> <p>Rev. Lebarleyia attained a Bachelor of Science in Community Development from Laikipia University and is currently pursuing a Master of Arts at the Kenya Methodist University. He also holds a Diploma in Theology from St Paul University.</p> <p>He previously served as a board member of the Kenya Film and Classification Board and Chaplain of Laikipia University Maralal Campus. He has undergone training in board management and corporate governance.</p>
<p>8.</p>		<p>MR. JOHN KARANJA</p> <p>Mr. John Karanja is a current member of the National Heroes Council serving as a Senior Inspector State Corporations at the Office of the Prime Cabinet Secretary. He previously worked at the Ministry of Interior and Coordination of National Government as an ICT Officer as well as Senior Inspector State Corporations at the Executive Office of the President, Cabinet Affairs Office. John has an MSC in ICT Management and a BSc. in Information Technology from the Jomo Kenyatta University of Agriculture and Technology.</p> <p>He contributed to the team that conceptualized and implemented the design and development of the Integrated State Corporations Management Information System (ISCMIS) which has enabled real time updates of state corporation's details and automated electronic board evaluation.</p> <p>John has certifications in management as well as countering violent extremism.</p>


<p>9.</p>		<p>MR. HUSSEIN KADIDA</p> <p>Mr. Hussein Ka-Dida is a current independent member of the National Heroe Council. He has achieved remarkable contributions to the educational sector where he focused on improving educational standards in various areas.</p> <p>Mr. Kadida has also served in various leadership capacities including;</p> <ul style="list-style-type: none"> • Chairman Borana Council of Elders in Moyale between 2007-2013 • Member National Council of Elders • Co-Chair, Marsabit Sub-County Peace Committee • Chairman, Multi-Ethnic Peace Committee in Moyale between 2011 2014, and; • He is a current member of the Conflict Monitoring Committee Inte peace. <p>Through his efforts, Mr. Kadida has gained recognition from the Directorat of cohesion Integration and Coordination of Non State Actors, for pragmati mediation efforts towards peace building following the 2013/2014 inter-ethni violence in Moyale.</p>
	 <p>MR. ABDULLAHINUR SHEIKH KASSIM</p>	<p>He holds MA in Economic Policy Management - McGill University – Canada MA in International Development Studies - Ohio University – USA, B.Sc. in Agricultural Economics and Business - Nova Scotia Agricultural College in conjunction with Dalhousie University – Canada, Diploma in Range Management - Egerton Agricultural College – Kenya. Served as a IOM Head of Sub Office Jubaland on November 2016 to March 2022, He was also elected as the Regional WASH focal point for Banadir and Lower Shabelle April 2015 to October 2016. He also served as Senior Programme Officer - South Central, Somali on October 2013 to October 2016: International Organization for Migration (IOM), Mogadishu, Somalia</p> <p>Had undertaken short missions/assignments to the following African and Middle Eastern countries: Tanzania, Uganda, Rwanda, Burundi, DRC Congo Ethiopia, Somaliland, Djibouti, Eritrea, Sudan, Chad, Malawi, Botswana South Africa, Ghana, Ivory Coast, The Gambia, Guinea Conakry Madagascar, Egypt, and Syria.</p>

<p>10.</p>	 <p>Mr. Charles Wambia, OGW CEO/Director & Secretary to the Governing Council.</p>	<p>Mr. CHARLES WAMBIA Pursuing a Doctorate degree in leadership and governance at the Jomo Kenyatta University of Agriculture and Technology. He holds a Master degree in Public Policy and Administration from Kenyatta University, Masters of Business Administration (MBA) from Moi University, a Diploma in Finance (KCA University) and Bachelor of Arts (Hon) (University of Nairobi). He has in-depth knowledge of leadership and administration of public institutions in Kenya. Additionally, he has held various leadership positions in the public service spanning over 20 years in various positions and rising to the position of Director Administration in the state Department of Culture and Heritage. He also trained in Casino Finance and Regulation at Atlantic University College (U.S.A.) and is a CPS (finalist). He was awarded an Honorary doctorate degree in Commander of Peace by I Change Nairobi.</p>
<p>11.</p>	 <p>CS. Victor O. Akanga Corporation Secretary/ Deputy Director, Legal Services</p>	<p>Is an Advocate of the High Court of Kenya and a member of the Law Society of Kenya. Holds a Masters in Strategic Management from the University of Nairobi. CPS (K) qualified and a member of the Institute of Certified Secretaries (ICS-K). Holds a post Graduate diploma from Kenya School of Law and Bachelor of Law (LLB). A specialist in Governance and Law and holds various Certifications in Leadership and Governance. He resigned in December 2024.</p>

4. Key Management Team

	Management	Details
1.	 <p>Mr. Charles Wambia, OGW CEO/ Director & Secretary to the Governing Council Pursuing a Doctorate degree in leadership and governance at the Jomo Kenyatta University of Agriculture and Technology. He holds a Master’s degree in Public Policy and Administration from Kenyatta University, a Masters of Business Administration (MBA) Moi University, a Diploma in Finance (KCA University) and Bachelor of Arts (Hon) (University of Nairobi). He has in-depth knowledge of leadership and administration of public institutions in Kenya. Additionally, he has held various leadership positions in the public service spanning over 20 years in various positions and rising to the position of Director Administration in the state department of Culture and Heritage. He also trained in Casino Finance and Regulation at Atlantic University College (U.S.A) and is a CPS (finalist). Awarded a doctorate degree in peace</p>	<p>He is responsible for day-to-day management and direction of the Council, He executes and communicates the Council’s strategic decisions and policies to staff and other relevant stakeholders, provides linkage between the Council and the management, enhances collaboration and engagement with stakeholders and partners in support of development of the Council while implementing the mandate and ensures compliance with the relevant legislation.</p>

<p>2.</p>	 <p>CS. Victor O. Akanga Corporation Secretary/ Deputy Director, Legal Services</p> <p>Is an Advocate of the High Court of Kenya and an active member of the Law Society of Kenya.</p> <p>Holds a Masters in Strategic Management from the University of Nairobi. CPS (K) qualified and active member of the Institute of Certified Secretaries (ICS-K)</p> <p>Holds a post Graduate diploma from Kenya School of Law and Bachelor of Law (LLB).</p> <p>A specialist in Governance and Law and holds various Certifications in Leadership and Governance. He has since resigned.</p>	<p>Providing legal advisory services to the Council in order to ensure compliance with the Kenya heroes Act No. 2014 and all legislation and regulations affecting the operations of the Council as well as offering secretarial services to the Board.</p>
<p>3.</p>	 <p>Dr. David Mbuthia Deputy Director Squares, Monuments and Research</p> <p>PhD in Heritage Management (History and Archaeology) from University of Pau and the Adour</p>	<p>Responsible for Researching, establishing, preserving, maintaining and managing the National Heroes Square and her monuments.</p>

	<p>Countries, France; an M.Sc. in Applied Ecology and Conservation from University of East Anglia, UK; a postgraduate certificate in Museum Public Programming from University of Victoria, Canada; and a B.Sc. In Environmental Studies from Kenyatta University, Kenya.</p>	
4.	 <p>Mr. Liston Koskei, Deputy Director Corporate Services Master of Business Administration (Strategic Management), Bachelor of Commerce (Accounting), CPA (K) and Diploma in Human Resources, Certificate in Kaizen. A member of ICPAK. Has over 20 years work experience in private and public sectors. Experienced in leadership, finance management and human resources management, business process improvement and in supply chain management.</p>	<p>Ensuring optimal utilisation of Council resources, enhancing effective corporate communication of the Council and leveraging on technology to achieve its mandate; Coordinating provision of services in the functional areas of Finance and Accounts; Human Resources and Administration; and, Information and Communication Technology.</p>
5.	 <p>Mrs Jacqueline Marita,</p>	<p>Oversee the keeping and maintenance of registers in which shall be entered the names of every national hero and the names of any dependant; Promoting a positive corporate brand as well as image and visibility of the Council, at</p>

	<p>Deputy Director Public Education, Awareness and Corporate Communication</p> <p>Holds a Master's degree in Corporate Communication from Bournemouth University in England, a Master's degree in Business Administration (MBA) from the European School of Management and Technology in Germany and a Master's degree in Public Administration with distinction from Doha Institute for Graduate Studies in Qatar. Bachelor's degree in Education from Kenyatta University. She is a member of the Public Relations Society of Kenya (PRSK).</p>	<p>inculcating a heroic culture in Kenya, through implementing the communications strategy, ensuring compliance with the corporate brand manual, planning events, and stakeholder management as well as development and dissemination of Information, Education And Communication (IEC) materials.</p>
6.	 <p>Ms Zubeida Sheikh, Deputy Director Heroes Rewards, Sanctions and State Assistance</p> <p>Holds a Master of International Studies from the University of Nairobi and is currently pursuing a PhD in Public Policy and Management at Kenyatta University as well as a certificate in women and leadership from European Business University, Luxembourg. A Bachelor of Law Degree (LLB) from Coventry University in the United Kingdom. A certified mediator by the Mediation Training Institute International. A member of the Law Society of Kenya (L.S.K) as well as Africa Colloquium of Legal Counsel. Awarded by Mercy Corps for extraordinary service she provided in the implementation of USAID funded Kenya Livestock Market System-</p>	<p>Responsibilities include: to carry out the forms of recognition and awards a may provide state assistance in pursua to Heroes Act, Section 5, 21, 23 and 2 Moreover, in pursuant to Heroes Act, Section 29 to be responsible for implementation of regulations responsible for imposing withdrawal of heroes' honours and awards.</p>

	<p>Strengthening Community Capacity to resilience and Growth (2017-2022). An advocate of the High Court of Kenya.</p>	
<p>7.</p>	 <p>CS Dr. Miriam Muthoka Assistant Director/Manager Policy and Planning PhD in Business Administration from Jomo Kenyatta University of Science and Technology, a Master of Business Administration (MBA) - Strategic Management from the University of Nairobi and Bachelor’s Degree in Business Administration and Accounting from Daystar University. She also has Bachelor of Law (LLB) from Mount Kenya University. A Certified Public Secretary-CPS (K) and a Member of the Institute of Certified Secretaries and Kenya Institute of Management in Good Standing. A Management Consultant, Researcher and Corporate Governance expert in the public and private sector with over 15 years’ experience. Awarded 2nd runners up in the Corporate Secretary of the year Awards, 2019 by ICS.</p>	<p>Responsible for Coordinating Strategy and Planning, Corporate Research Monitoring and Evaluation, Quality & Risk Management of the Council; formulation of the corporate strategy, annual work plans, and monitoring implementation; Corporate performance contract management; resource mobilisation and absorption for the Council; corporate research and disseminating findings; Formulating and coordinating the implementation monitoring and evaluation policy.</p>

<p>8.</p>	 <p>Jonathan Leisen Assistant Director/ Manager Finance and Accounts</p> <p>Master of Business Administration (Finance) from University of Nairobi, Master of Public Policy and Management from Strathmore University, Bachelor’s Degree in Business Management (Finance and Accounting) from Moi University, CPA (K) and A member of ICPAK. Senior Management and Leadership. He has over 15 years working experience in Public finance.</p>	<p>Developing and overseeing the implementation of a dynamic Finance strategy; Ensuring effective and efficient management of the Council's resources including finances and other assets and liabilities; Ensuring provision of meaningful, accurate and timely financial and management accounts and reports to the Director and the Board. Ensuring Compliance with Public Financial Management Act, IPSAS and IFRS and ISO Standards and other legal and regulatory policies; Construct and monitor a reliable internal system</p>
<p>9.</p>	 <p>Ms Irene Kageha Asava Assistant Director/ Manager Internal Audit</p> <p>Master of Business Administration (Finance), Bachelor of Commerce (Finance) both from The University of</p>	<p>Review and advise on Risk Management, Compliance, Controls and Governance processes; Keep the Board and Audit and Risk Committee informed on controls and risks facing the Council and emerging trends and successful practices in Internal Auditing and Risk Management; Carry out special assignments including investigations and recommending controls to mitigate risks; Championing Corruption Prevention activities in the Council.</p>

	<p>Nairobi, CPA-K, Information Security Management System (ISMS) (ISO/IEC 27001:2013) Certified Implementer, RIMS-CRMP. Member ISACA, ICPAK, Risk Institute Management Society (RIMS), Institute of Risk Management Kenya (IRM) & Institute of Internal Auditors (IIA). Over 10 years' experience in Internal Audit & Risk Management in both private and public sectors.</p>	
<p>10.</p>	<div data-bbox="322 833 679 1182" data-label="Image"> </div> <p>Ms. Winfred Ndunge Kiema</p> <p>Assistant Director/Manager, Human Resources & Administration</p> <p>Master's degree in Human Resource Management from Jomo Kenyatta University of Agriculture and Technology and a Bachelor's degree in Human Resources Management from Moi University. A Diploma in Personnel Management from Nairobi Technical Training College. Full member of the Institute of Human Resources Management (IHRM). Over 12</p>	<p>Responsible for employee attraction, development and retention in the Council. It is also responsible for office administration and provision of common office services.</p>

	years' experience in Human Resource Management and Administration.	
11.	 <p>CPA. Kimore Simion Principal Accountant.</p> <p>Bachelor of commerce (BCOM) From The Catholic University of Eastern Africa (CUEA), Masters of Business Administration (JKUAT), CPA (K) and a Member of (ICPAK). (SMC and SLDP) Kenya School of Government. Over 10 years' experience in Finance, Accounting, Financial statement reporting, tax and Audit in Public and private Sector.</p>	<p>Responsible for budgeting and budgetary control, cash management, management of accounts Payables and receivables, asset management, financial reporting and accounting of the Council finances. Custodian of council accountable documents, and coordinating the council Audit.</p>
12.	 <p>Mr Martin Maigua, Principal Procurement Officer</p> <p>Holds a Master's Degree in Procurement and Logistics Management (Jomo Kenyatta University of Agriculture and Technology), Bachelor's Degree in Purchasing and Supplies Management (Jomo Kenyatta University of</p>	<p>Prepare the annual procurement and disposal plans and implement the annual procurement and disposal plan Implementing, monitoring and managing all procurement contracts as prescribed in the procurement manual/policies/procedures to ensure adherence to the law; Drafting of advisory/professional opinion on procurement matters and forwarding to the MSCM; Preparing contract documents for goods, works and services; Overseeing periodic and annual stocktaking exercise;</p>

	<p>Agriculture and Technology), Diploma in Purchasing and Supplies Management (Jomo Kenyatta University of Agriculture and Technology) and Diploma in Purchasing and Supplies Management (Chartered Institute of Purchasing and Supply). Member of Kenya Institute of Supplies Management (KISM) and Chartered Institute of Purchasing and Supply Management (CIPS). Over 10 years' experience in Supply Chain Management.</p>	<p>Coordinating disposal of assets activities; and Preparing draft statutory reports to PPRA.</p>
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5. Chairman’s Statement

I am pleased to present the Annual Report and Financial Statements of the National Heroes Council for the Financial Year 2024/2025. This period marked continued progress in fulfilling our mandate under the Kenya Heroes Act, 2014. Guided by our Strategic Plan 2023/24–2027/28, the Council implemented targeted initiatives to strengthen institutional capacity, streamline operations, and support the identification and celebration of national heroes.

Key achievements included the development of 10 governance and operational policies to enhance transparency, compliance, and efficiency—among them the Finance, ICT, Risk management, Quality Assurance, Heroes Recognition, Research, Communication, Whistle blower and Procurement Policies. The Strategic Plan continued to serve as a guiding framework for aligning programs and performance with long-term objectives. Progress was evident in areas such as policy formulation, institutional coordination, and stakeholder engagement.

To deepen accountability, the Council signed a Performance Contract with the Government and introduced a staff performance appraisal system (SPAS). These tools have been central in fostering a results-oriented culture and ensuring alignment between individual efforts and organizational targets.

Despite these gains, challenges persisted. Inadequate staffing and low funding constrained implementation of outreach activities, public awareness campaigns, and operational effectiveness. The continued delay in operationalizing the Heroes Fund remains a key setback in providing structured support to identified heroes. Additionally, limited public awareness of the Council’s mandate hampers national visibility and grassroots engagement.

As we reflect on this year’s achievements, it is clear the Council has laid a strong foundation for institutional growth and alignment with national development priorities. I extend my sincere appreciation to Council Members for their strategic guidance and to the Secretariat staff for their dedication, professionalism, and resilience.

Looking ahead, we remain committed to strengthening partnerships, increasing visibility, and expanding our impact. With continued support from Government and stakeholders, the Council will uphold its duty to preserve and celebrate the legacy of Kenya’s heroes—ensuring their stories inspire future generations.


Hon. Jimmy Nuru Angwenyi, MGH
Council Chairman

6. Report of the Chief Executive Officer

The financial year 2024/25 presented both opportunities and challenges in executing the Council's programs. Despite resource constraints, the National Heroes Council (TNHC) upheld prudent financial management, transparency, and strategic prioritization to support its mandate under the Kenya Heroes Act, 2014 and Strategic Plan 2023/24–2027/28.

A key highlight was the successful nomination and national recognition of **142 heroes**, celebrated during Mashujaa Day in Kwale County—affirming TNHC's role in honouring selfless service and promoting national unity. The Council also developed and adopted **11 key institutional policies**, including on finance, procurement, ICT, communication, and risk management.

TNHC signed a Performance Contract with the Government and rolled out an internal performance appraisal system. Staff capacity was enhanced through training in productivity, cohesion, and asset & liability management, supported by National Productivity Competitive Centre, National Treasury, and the Directorate of National Cohesion. Technology adoption remained a strategic focus, with the planned rollout of technological advancement to enhance collaboration, automation, and secure data management. Notable progress was made in planning for **hero sites, civic education**, and strengthening stakeholder partnerships.

Despite achievements, the Council faced challenges including staff shortages, funding gaps, and the delayed operationalization of the Heroes Fund. Limited public awareness also constrained deeper grassroots engagement.

Looking ahead, NHC is committed to Operationalizing the Heroes Fund, Mobilizing resources via partnerships, Expanding public awareness, addressing staffing and capacity gaps, Strengthening M&E mechanisms for accountability, Deepening inter-agency and county-level collaborations.

I sincerely thank the Council Members, Secretariat, Government, and partners for their invaluable support. Together, we will continue to preserve and celebrate the legacy of Kenya's heroes—past, present, and future.



Mr. Charles Wambia, OGW
Chief Executive Officer

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

The Council's Strategic Vision is "Excellence in Honoring Heroes". The Mission is "To promote nationalism by identifying, Honouring and Supporting National Heroes". The Council has Five (5) Key Result Areas, several Strategic objectives within the current Strategic Plan for the Financial Year 2023/2024- 2027/2028. These Key Result Areas are:

1. Honour and Award Heroes
2. Administer State Assistance to National Heroes and Dependants
3. Research and Knowledge Management
4. Policy, Legal and Institutional Framework
5. Institutional Capacity

In compliance with performance management standards and in line with set performance objectives, the Council developed its annual work plan for the year under review. The Chief executive Officer cascaded the work plan to the various departments and divisions for implementation. Performance Contract targets were developed in line with the corporate strategies, to support the implementation of the Strategic direction of the Council as well as the Government BETA plan. Assessment of the Board and management performance against its annual work plan was done on a quarterly basis and appropriate monitoring and controls measures were adopted. The National Heroes Council achieved its performance targets set for the FY 2024/2025 period for its overall strategy, as indicated in the table below:

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Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Policy, Legal and Institutional Framework	To strengthen internal policies and regulations	Approved Policies	<ul style="list-style-type: none"> Management review and development of draft policies Board approval of Policies 	Approved and signed Policies
2023/2024-2027/2028 Strategic Plan Development and approval	To develop and Implement the Council Strategic Plan 2023/2024-2027/2028	2023/2024-2027/2028 finalised Launched and Implemented	<ul style="list-style-type: none"> Finalization of drafts/editing Collaboration with KSG in development Collaboration with Bomas of Kenya for Launch 	2023/2024-2027/2028 Strategic Plan Approved and Launched
Honouring of National Heroes	To Identify and honour National Heroes	Identification and Selection criteria approved	Board's approvals of lists	Heroes Honoured
		Long and short list of Heroes nominees developed and approved	Planning Meetings with the parent ministry & other state actors	
		Mashujaa day celebrations held		
Public education and awareness creation	To create public education and awareness	Exhibition held	Held exhibitions on Public service week at KSG	Public awareness created
		Documentaries produced	Documentaries with KCB done	
		Publications done	The Council created awareness on facebook, x platform, you tube and	

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			Instagram platforms as well as TV and radio programmes and print media	
Offer state assistance	To offer State Assistance	State assistance offered to 2 beneficiaries	Offering financial support	State assistance offered
Strengthening Heroes Council Internal Capacity	To Leveraging on digital technology for service delivery	Domain name heroes.go.ke Registered	Communication and collaboration with Konza Technopolis	Domain preserved and registered
	To offer staff training on asset and liability management by National Treasury Asset Management Unit	Staff trained	Collaboration with National Treasury	Asset Committee Trained Asset register updated in the recommended format & Template
	To offer staff training on National Values	Staff trained	Collaboration with Directorate of National Cohesion and Values	Staff Trained on National Values
	Staff trained on Productivity and performance management	Staff trained	Collaboration with National Productivity and Competitiveness Centre	Staff Trained on Productivity management

(Under this section therefore, the management should include performance against the strategic objectives of the organisation. The management should outline the strategic Pillars, activities towards their achievement and outputs under each strategic pillar. The organisation should also briefly outline how they have tied achievements to performance contracts)

8. Corporate Governance Statement

The National Heroes Council remains firmly committed to upholding the principles of sound corporate governance in the discharge of its mandate. In line with the Kenya Heroes Act, 2014 and in full compliance with the Mwongozo Code of Governance for State Corporations, the Council has continued to strengthen its governance structures to ensure accountability, transparency, and ethical leadership.

The Council operates under a well-defined governance framework that clearly separates oversight and management functions, promotes stakeholder inclusivity, and upholds public interest. Regular Council meetings, performance contracting, internal policy development, and risk management processes have been institutionalized to promote effective decision-making and strategic direction. Furthermore, the Council ensures adherence to statutory obligations, internal controls, and values-based leadership in all areas of operation.

The Council is committed to applying and maintaining the highest standards of corporate governance as it recognizes this to be a key contributor to the long-term success, value and sustainability of the organisation.

Good corporate governance enables effective and efficient decision making and gives a structural aid for the Council to discharge their duty to promote the success of the Council while taking into account the interest of stakeholders. Effective Corporate Governance is achieved through a combination of strong policies, process and structures, underpinned by the right values and culture.

The operations of the Council are guided by the Kenya Heroes Act, 2014 (the Act) and other relevant Acts of Parliament and Regulations.

Council Independence, Separation of Roles and Responsibilities

The National Heroes Council operates as an independent statutory body as established under the Kenya Heroes Act, 2014. In accordance with the Mwongozo Code of Governance, the Council upholds the principle of separation of roles and responsibilities between the governing body and the Secretariat to ensure effective oversight and operational integrity.

The Board provides strategic leadership, policy direction, and oversight, while the Secretariat, under the leadership of the Chief Executive Officer, is responsible for the day-to-day management and implementation of Council decisions and programs. This separation ensures clarity in accountability, minimizes conflict of interest, and promotes efficiency in execution.

Board Members act collectively and independently in decision-making, free from undue influence, and in the best interest of the public. All governance actions are informed by a strong commitment to transparency, inclusivity, national values, and adherence to the legal and regulatory frameworks that guide public institutions in Kenya.

Meetings Attended by Board Members

The law provides that the Council shall hold at least one meeting in every quarter. The Council holds regular scheduled meetings every year and special meetings as and when necessary. In case of non-attendance of a Council, the information is communicated to the Chairman in advance.

The table 1 below shows Council membership and attendance at scheduled Board meetings in the financial year.

Table 1: Attendance of Council Meetings

S/No	Council Member	Meetings Held	Meetings Attended	% Attendance
1	Hon. Jimmy N.O. Angenyi, MGH	5	5	100%
2	Ms. Faith Chepngetich Chirchir	5	5	100%
3	Irene Odindo	5	1	20%
4	Ms. Sheila Jepkemoi Mammet, OGW	5	5	1000%
5	Hon. Gitu Wa Kahengeri, OGW	5	5	100%
6	Rev. David Lebarleyia	5	5	100%
7	Mr. Hussein Kadida	5	5	100%
8	Mr. John Karanja (In attendance)	5	5	100%
9.	Mr. Abdullahi Kassim (gazetted on 16th May 2025)	5	1	20%
9	Mr. Leonard Mambo Mbotela, OGW (Passed on February, 2025)	5	3	60%

The Council Secretary who is also the Chief Executive Officer, is responsible for implementing the decisions of the Council and the day to day operations of the Council. The Corporation Secretary provides administrative support to the operations of the Council and convenes Board meetings as directed by the Chairman of the Board. The Board Secretary provides advice on corporate governance principles and plans and also on the implementation of corporate governance programs such as Board evaluation.

Board Committees and Responsibilities

The Board discharges its functions through committees. All committees of the Council are chaired by a member of the Council appointed by the Board. A number of members of the management team are incorporated in the Board Committees as invitees to add value to key Council decisions. This structure ensures that the Council pays attention to critical areas of the Council's business and provides timely guidance on arising opportunities and mitigation of risks.

To enhance efficiency and effectiveness in discharge of its duties, the Council has formed three (3) committees:

- a) Finance & Establishment Committee
- b) Heroes Programmes Committee
- c) Audit, Risk and Governance Committee

Finance & Establishment Committee

The role of the Finance & Establishment Committee is to ensure a very effective supervisory role of the Council in carrying out financial management and control, human resource management, administration, procurement, ICT and resource mobilisation to support the delivery of the core mandate of the Authority.

The specific terms of reference of the Committee are as follows:

- i. To ensure prudent management of the Council's financial resources
- ii. To ensure compliance with statutory financial regulations and, that the Council has adequate financial resources to fund its programs
- iii. To provide a general overview to the Council on the achievement of its Procurement Plans.
- iv. To monitor management's strategy toward ensuring efficiency and integrity of the Council's procurement systems
- v. To assist the Council in ensuring that it upholds Government policy on performance contracting and other statutory obligations.
- vi. To ensure that the Council has an optimum, well trained and motivated human resource to deliver its mandate.
- vii. Review the corporate goals and objectives relevant to the performance of the management, including an annual review of their performance in light of these goals and objectives.
- viii. Recommend a management succession plan for the Council and monitor the implementation of succession strategies approved by the Council.
- ix. To advise on appropriate human resource policies in view of the changing needs of the Council.
- x. To advise on appropriate Information and Communication Technology strategies to support delivery of the mandate and in view of the changing needs of the Council.
- xi. To advise on the acquisition and maintenance of office facilities and assets.
- xii. To monitor the management of the Pension Scheme on behalf of the Council with a view to ensuring that the obligations of the Council are properly discharged.

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- xiii. To review on a quarterly basis, the Kenya Heroes Council's financial, procurement, and human resource management reports; and make appropriate recommendations to the Council.
- xiv. To make recommendations to the Council on all matters relating to the welfare of the members of Kenya Heroes Council.

During the period under review the committee held 3 meetings as shown below.

Table 2: Attendance of Committee Meetings

S/No	Board Member	Meetings Held	Meetings Attended	% Attendance
1	Mr. Hussein Kadida	3	3	100%
2	Mr. John Karanja (In attendance)	3	3	100%
3	Hon. Gitu Wa Kahengeri, OGW	3	3	100%
4	Ms. Faith C. Chepchirchir	3	3	33%
5	Ms. Irene Odindo	3	1	33%
5.	Mr. Leonard Mambo Mbotela, OGW	3	1	33%
6.	Ms. Abdullahi Kassim	3	1	33%

Heroes Programmes committee

The Heroes Programme Committee is a Core Mandate Committee of the Council. The Committee was established to advise the National Heroes Council on recognition of heroes, establishment of a criteria for the identification, selection and honouring of national heroes and provision for the categories of heroes,

The specific terms of reference of the Committee are as follows:

- i. The Committee shall recommend to the Council on development of the National Heroes Programmes strategy of the National Heroes Council within the framework approved by the Council.
- ii. Consider, define and recommend to the Council the scope of Heroes Programmes areas relevant to Council;
- iii. Develop policy guidelines and procedures relating to national heroes for approval by the Council;
- iv. Develop policy guidelines and procedures to manage the consultancies by Council for approval by the Council;
- v. Play an advisory role to the Cabinet Secretary for the parent Ministry through the Council on matters pertaining to Heroes Programmes;
- vi. Advice on the protection of sites, monuments and artefacts pertaining to the National Heroes;

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- vii. To consider the establishment of monuments in honour of deserving heroes
- viii. Plan, monitor and evaluate the Heroes Programmes output of Council;
- ix. Vet, monitor and inspect Heroes Programmes in consultation with other research regulatory bodies;
- x. Advise the Council on the need to initiate review of legislation, policies and procedures governing relevant Heroes Programmes.
- xi. Play an advisory role through the board on matters relating to heroes and international conventions to the Cabinet Secretary:
- xii. Any other duties that the Council shall assign.

During the period under review the committee held 3 meetings as shown below.

Table 3: Attendance of Committee Meetings

S/No	Board Member	Meetings held	Meetings Attended	% Attendance
1	Hon. Gitu Wa Kahengeri, OGW	3	3	100%
2	Ms. Sheila J. Mammet, OGW	3	3	100%
3	Rev. David Lebarleiya	3	3	100%
4	Mr. John Karanja (in attendance)	3	3	100%
5	Mr. Abdullahi Kassim	3	1	33%
6	Mr. Leonard Mambo Mbotela, OGW	3	1	33%

Audit, Risk and Governance Committee

The purpose of the Audit Committee is to support the Council to enhance oversight over governance, internal controls and risk management in service delivery.

The specific role of the Audit, risk and governance committee of the Council includes:

- a) Evaluate adequacy of management procedures with regard to issues relating to risk management, internal controls and governance.
- b) Review and approve the audit charter and the internal audit annual work plans.
- c) Review the internal and external audit findings and recommendations and propose corrective and preventive action where necessary.
- d) Review the systems established to ensure sound financial management and internal controls, as well as compliance with policies, laws, regulations, procedures, plans and ethics.
- e) Initiate special audit/ investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the CEO.

During the period under review the committee held 3 meetings as shown below.

Table 4: Attendance of Committee Meetings

S/No	Board Member	Meetings Held	Meetings Attended	% Attendance
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1	Rt. Bishop, Rev. David Lebarleiya	3	3	100%
2	Ms. Sheila J. Mammet	3	3	100%
3	Ms. Irene Odindo	3	1	33%
4	Mr. John Karanja (In attendance)	3	3	100%
5	Mr. Hussein Kadida	3	3	100%

Board Remuneration

The non-executive Board members are paid a taxable sitting allowance as approved by the Cabinet Secretary responsible for finance following guidelines from the State Corporations Advisory Committee. The Chairman is paid honoraria at a rate approved by the Government. Transport expenses are reimbursed on travel for Council business at the prevailing Automobile Association of Kenya (AA) rates. The members are also entitled to outpatient and inpatient medical cover, and a personal accident cover.

Board Capacity Development

Training and development programs have been organised to equip the Council with the necessary skills for effective discharge of their duties and enhancing their understanding of the Council's mandate. During the year under review, the audit, risk and governance committee was trained on audit committee roles, guidelines, zero fault audit and risk management integration. In the current Financial Year, the Council has scheduled the Board members to undergo training by SCAC on Board Induction on Mwongozo.

Conflict of Interest, Code of Conduct and Ethics

The Council has developed a Code of Conduct, Ethics and Performance Manual to guide the Council members and staff of the Council on ethical conduct. The code requires that all Council members and employees disclose any interest that conflicts or may possibly conflict with the interests of the Council. If a conflict of interest is declared, it is a requirement that the Council member affected is excluded from any discussion or decision over the matter in question.

Sustainability

The Council continues to be fully supported through Exchequer grants. Management confirms that with the support from the Government, the Council will continue in business for the foreseeable future. For this reason, the Council continues to adopt the going concern basis when preparing financial statements.

Risk Management and Internal Control

The Council has put in place a comprehensive risk management framework which identifies and manages risk. The Council continues to be guided by this risk management framework in its daily operations. The Risk Management policy has established a risk steering committee within management to support management of risk within the Council. The management through operationalization of the risk framework is in the process of developing risk registers to help in identifying, tracking and managing potential risks within the Council operations.

The Audit, Risk and Governance Committee of the Council regularly reviews the effectiveness of the internal control system. The Assistant Director, Internal Audit functionally reports to the Audit Committee and serves as its Secretary.

9. Management Discussion and Analysis

SECTION A: Operational and Financial Performance

SECTION B: Key Projects and investment Decisions (Implemented/ongoing)

The Council did not make any major project and investment decisions during the year under review.

Development and Launch of Strategic Plan 2023/24-2027/28

The Council successfully finalised and launched its first Strategic Plan for the period 2023/24-2027/28 to outline its Broad Corporate strategy. The Strategic plan has identified key result areas and strategic Objectives that will enable it to fully implement its mandate in the next five (5) years.

SECTION C: Compliance with Statutory Requirements

The Council is a good Corporate Citizen committed to discharging its mandate within the confines of the law and complying with statutory requirements. During the period under review, the National Heroes Council was not exposed to any contingent liabilities arising from non-compliance with Statutory Requirements.

SECTION D: Major Risks Facing the Council

The Council has an approved Risk Management Policy which provides a framework of dealing with the Council's Risks. Key among them are;

Operational Risks

i.) Occupational safety, Health & environmental Risks

The Council is still rolling out its staff establishment and therefore the numbers of staff will increase. This is likely to put pressure on the available office since it has remained constant leading to staff congestion which poses a risk on the safety and health of staff members and visitors. As a result, the Council aspires to maximise on the available space as it seeks for budget for expansion of office space.

ii.) Under staffing

The mandate of the Council is expansive and its roll out continues. There is however a need to have more staff in order to achieve and fully implement it effectively and efficiently. The Council is supported by Interns and on ICT and other operational areas. As a mitigation strategy, there is a plan to recruit more staff in line with the staff establishment, as well as engaging the Public Service to second interns in various departments of the council. The Council will seek funds to recruit staff for key operation area(s).

iii) Reputational Risks

The council is exposed to potential negative publicity; whether true or false, this may have a negative impact on the council's services or lead to costly litigations. As a mitigation strategy, the council is putting in place measures to ensure that its mandate is clearly understood among its internal and

external stakeholders, adherence to its Citizen Service Delivery Charter, a customer feedback measure, communication and enforcing the council's code of conduct as well as implementing the whistle blowing policy.

iv) Litigation Risks

Due to the nature of the mandate of the Council as far as nominations of heroes is concerned, there is a likelihood some interested parties feeling aggrieved by the decisions of the Council and thereby instituting legal processes which is a major risk. Other legal risks may arise from breach of contracts that the Council is bound to stakeholders. As a mitigation measure, the council endeavoured to comply with the provisions of the law and other binding instruments as well as strengthening its legal capacity, acquisition of relevant insurance covers and having a robust case management system.

v) Inadequate Financing/Liquidity Risk

The Council faces the risk of inadequate cash due to low budget allocations from the exchequer and reliance on government funding to finance its activities. As a result, the Council's activities were negatively affected. Management continued to lobby the National Treasury to increase the Council budget to enable undertaking of its core mandate. As a mitigation measure, the council is trying to collaborate with development partners, putting in place austerity measures as well as developing internal revenue generation strategies.

SECTION E: Material Arrears in Statutory/Financial Obligation

The Council has settled all its financial obligations for the year and complied with statutory deductions

10. Environmental and Sustainability Reporting

i) Sustainability Strategy and Profile

The Council Management through the Leadership of the Chief Executive Officer has continued to implement key Strategic Objectives in line with BETA plan, ensuring that the Council operations are sustainable and environment friendly. The government goal of planting 15 Billion trees in the next Ten years has been incorporated in the Councils policies and frameworks for purposes of adopting sustainable environment approaches in its operations. The Council has undertaken an assessment of Strength, Weakness, Opportunity and Threat as well as a political, Economic, Social, Technological and Legal in order to develop appropriate strategies to respond to the environmental challenges and tap into existing opportunities in the Industry for building a competitive advantage. The emerging issues have also been analysed to ensure uptake of broad trends and best practices, uptake of supporting and sustainable priorities and creating references to inform future strategies. The expected outcome is envisaged to support key achievements and provide solutions to the Council challenges/ failures.

ii) Environmental Performance

In order to support the government in the implementation of BETA Plan, specifically the environment and Climate Change, The Council has initiated the process of development of various policy documents, including the Environmental Policy that will guide the execution of environmental activities, and attain sustainable environmental operations. In addition, the Council has aligned its Corporate Strategy to the Sustainable Development Goal No. 7- Environmental Conservation which aims at attaining a healthy and sustainable environment for present and future generations through initiatives such as tree planting. Towards this, the Council undertook a corporate social responsibility activity on tree planting at Kwale County, Kitengela and Machakos GK Prisons. The initiative was geared towards environmental conservation and Climate Change, in addition to implementing environmental criteria as highlighted in the Heroes Act under the categories for awards.

iii) Employee Welfare

The Council has approved Human Resource Instruments including Human Resource Procedure Manual, Career Guidelines, Organisational Structure and Job Description Manual approved in May 2021. The Human Resource Policies take into account the gender ratio, and they were developed through stakeholder involvement and are renewed from time to time. The Council has provided a budget for Training staff, and has incorporated in the work plan capacity building activities to help in improving skills and managing careers as well as an appraisal and reward systems. The Council has a draft Occupational Safety and Health (OSH) Policy.

iv) Market place practices

a) Responsible competition practice.

The Council has Health Competition Practices and has a proper mechanism of dealing with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors. It employs collaborations and partnerships with institutions in the Industry in the Heritage and Culture space.

b) Responsible Supply chain and supplier relations

The Council has maintained good business practices and treats its suppliers responsibly by honouring contracts and respecting payment practices. There exists a draft policy drawn from the Public procurement and Asset Disposal Act, 2015 and the Procurement regulations of 2020 to guide the procurement activities at the Council.

c) Responsible marketing and advertising

The Council undertakes responsible and ethical marketing practices by aligning itself with the government Agenda on advertisement.

d) Product stewardship

The Council has mechanisms to safeguard consumer rights and interests through the implementation of its Mandate.

v) Corporate Social Responsibility / Community Engagements

The Council has a draft Corporate Social Responsibility (CSR) Policy that guides its CSR activities. In Collaboration. The Council carried out tree planting exercises at Kitengela and Machakos GK Prisons as well as Nandi County. A total of 23,205 trees were planted to contribute to the 15 Billion Trees in Ten years under the BETA plan. It further conducted a community engagement activity in Kwale County to contribute and support culture and Heritage initiatives and sustainable Environment.

11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the Council's affairs.

i) Principal activities

The principal activity of the Council is identification, recognition and honouring of heroes

ii) Results

The results of the Council for the year ended June 30, 2025, are set out on page 1 to 39

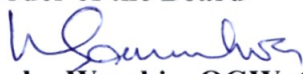
iii) Directors

The members of the Board of Directors who served during the year are shown on roman ix to xv These are the Council members who were appointed to steer the Council Mandate for the next three (3) years.

iv) Auditors

The Auditor-General is responsible for the statutory audit of the Council in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board


Charles Wambia, OGW, COP

Chief Executive Officer/Secretary to the Board

12. Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act, require the Directors to prepare financial statements in respect of that Council, which give a true and fair view of the state of affairs of the Council at the end of the financial year/period and the operating results of the Council for that year/period. The Directors are also required to ensure that the Council keeps proper accounting records which disclose with reasonable accuracy the financial position of the Council. The Directors are also responsible for safeguarding the assets of the Council.

The Directors are responsible for the preparation and presentation of the Council's financial statements, which give a true and fair view of the state of affairs of the Council for and as at the end of the financial year (period) 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; (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; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Council 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 and the State Corporations Act. The Directors are of the opinion that the Council's financial statements give a true and fair view of the state of Council's transactions during the financial year ended June 30, 2025, and of the Council's financial position as at that date. The Directors further confirms the completeness of the accounting records maintained for the Council's which have been relied upon in the preparation of the Council's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The Council's financial statements were approved by the Board on 25/08 2025 and signed on its behalf by:


.....

Hon. Jimmy Nuru Angwenyi, MGH
Chairperson of the Council


.....

Charles Wambia, OGW
Accounting Officer

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL HEROES COUNCIL 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.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the National Heroes Council set out on pages 1 to 37, 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 the National Heroes Council 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.

Basis for Opinion

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

Material Uncertainty Related to Going Concern

The statement of financial position reflects current assets and liabilities balances of Kshs.9,960,509 and Kshs.17,068,435 respectively resulting to a negative working capital of Kshs.7,107,926, further the statement of financial performance reflects amounts of Kshs.123,433,426 in respect to total revenue and Kshs.150,738,493 in respect to total expenditure resulting in an operating loss of Kshs.27,305,067. The Council may be technically insolvent and therefore unable to meet its obligations as and when they fall due on the basis of the negative working capital position. My opinion is not modified in respect of this matter

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, a number of paragraphs were raised. However, Management has not resolved the prior year matters and has not explained the delay in resolving the issues as at 30 June, 2025.

Other Information

The Management is responsible for the Other Information set out on pages ii to xli which comprise of Key Entity Information and Overall Performance, Board of Directors

Report, Key Management Team, 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, 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 National Heroes Council 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 the Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Under Staffing of the Council

Review of Human Resources documents revealed that the Council has an approved staff establishment of seventy-three (73), while the in-post was nineteen (19) leading to a shortage of fifty-four (54) staff or 74% of the approved workforce. Further, it was noted that most departments were being manned by a single staff who initiates an activity to finalization without segregation of duties due to the understaffing.

In the circumstances, the efficiency and effectiveness in delivery of services could not be confirmed.

2. Failure to Establish Heroes Fund and National Heroes Square

Review of documents revealed that the Council had not established the National Heroes Fund and the National Heroes Square. This was a contravention of Section 21 (1) of the National Heroes Act, 2014, which requires the Council to establish the National Heroes Fund for the benefit of Heroes in need of financial assistance. Further, Section 26 of the Act provides for establishment and maintenance of the National Heroes Squares.

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

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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the 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. Failure to Tag the Assets

The statement of financial position reflects property, plant and equipment amounting to Kshs.32,015,307 as disclosed under Note 16 to the financial statements. However, the assets were not tagged for ease of monitoring and control on their usage.

In the circumstances, the existence of effective internal control system on management of fixed assets could not be confirmed.

2. Lack of Financial and Audit Expertise in the Audit Committee

Review of the Council's Audit Committee profiles revealed that none of the members had finance or audit qualifications. This deprives the Committee of the technical expertise needed for effective financial oversight and weakens the Council's overall financial governance.

In the circumstances, the effectiveness of the governance system 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 those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (accrual Basis) and for maintaining effective internal control 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 control, risk management and 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the 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 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


10 December, 2025

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

	Notes	2024/2025	2023/2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other government entities	6	123,433,426	188,360,000
Total revenue		123,433,426	188,360,000
Expenses			
Use of goods and services	7	70,336,883	80,722,851
Employee costs	8	57,876,409	58,427,114
Board Expenses	9	10,407,880	11,044,318
Depreciation and amortization expense	10	10,229,689	6,807,030
Repairs and maintenance	11	675,000	3,462,059
Contracted services	12	1,212,631	882,340
Total expenses		150,738,492.74	161,345,712
Surplus/ (deficit) before tax		-27,305,066.64	27,014,288
Surplus/(deficit) for the period/year		-27,305,066.64	27,014,288

The notes set out on pages 6 to 37 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:



Name: Charles Wambui
Accounting Officer

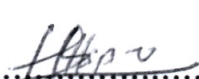
Date 27/11/2025



Name: KEMOTE SIMON
Head of Finance

ICPAK M/No: 14,107

Date 27/11/2025



Name: Hon. Simon Argerenger
Chairman of the Board

Date 28/11/2025

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15 Statement of Financial Position as at 30 June 2025

	Notes	2024/2025	2023/2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	13	246,544	288,661
Receivables from Non-Exchange Transactions	14	8,452,784	33,129,714
Prepayments	15	1,261,181	4,044,668
Total Current Assets		9,960,509	37,463,043
Non-Current Assets			
Property, Plant and Equipment	16	32,015,307	31,379,823
Intangible Assets	17	28,125	2,095,650
Total Non- Current Assets		32,043,432	33,475,473
Total Assets(A)		42,003,941	70,938,515
Liabilities			
Current Liabilities			
Trade and Other Payables	18	2,437,272	2,037,337
Employee Benefit Obligation	19	14,631,160	8,605,903
Total Current Liabilities		17,068,432	10,643,240
Total Liabilities (B)		17,068,435	10,643,903
Net Asset (A-B)		24,934,508	60,294,612
Represented by:			
Accumulated Surplus		24,935,508	60,295,276
Net Asset		24,935,508	60,295,612

The financial statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:



Name **CHARLES WAMBUA**
 Accounting Officer

Date **27/11/2025**



Name
 Head of Finance

ICPAK Member Number: **14,107**

Date **27/11/2025**



Name **HON JIMMY AKGWIENYA**
 Chairman of the Board

Date **28/11/2025**

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

Description	Ordinary share capital	Revaluation reserve	Retained earnings	Proposed dividends	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
As at July 1, 2024			60,295,276	-	60,295,276
Prior Year Adjustment			-8,054,701		-8,054,701
Surplus/ (deficit) for the year	-	-	-27,305,067	-	-27,305,067
As at June 30, 2025	-	-	24,935,508	-	24,935,508

Note:

Prior Year adjustment of Ksh. – 8,054,701 relates to the following Corrective entries:

- Recognition of prior year payment made which was not captured as accounts payables of Ksh. 7,227,059
- Reclassifications of intangible asset to Office equipment of Ksh. 827,642

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

	Notes	2024/2025	2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other government entities	6b	140,093,983	163,246,660
Total receipts		140,093,983	163,246,660
Payments			
Use of goods and services	7b	76,648,769	92,965,729
Employee costs	8b	49,176,527	49,821,212
Board Expenses	9	10,407,880	11,044,318
Repairs and maintenance	11b	675,000	3,462,059
Contracted services	12	1,212,631	882,340
Total payments		138,120,809	158,175,657
Net cash flows from/(used in) operating activities	20	1,973,174	5,071,002
Cash flows from investing activities			
Other receivables (CFAO Motors)	14	0	-7,610,000
Purchase of Computers and Ict Equipment's	16	-1,062,014	-22,992,207
Purchase of Furniture and Fittings	16	-953,276	-
Net cash flows from/(used in) investing activities		-2,015,290	-30,602,207
Net increase/(decrease) in cash & Cash equivalents		-42,116	-25,531,204
Cash and cash equivalents at 1 July		288,661	25,819,866
Cash and cash equivalents at 30 June 2024	13	246,544	288,661

(PSASB has now prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting).

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
Revenue						
Transfers from Other Government entities	101,433,435	22,000,000	123,433,435	140,093,983	16,660,548	113%
Total Income	101,433,435	22,000,000	123,433,435	140,093,983	16,660,548	113%
Expenses						
Use of Goods and Services	37,266,563	20,000,000	57,266,563	76,648,749	-19,382,186	134%
Employee costs	53,941,872		53,941,872	49,176,529	4,765,342	91%
Remuneration of Directors	8,275,000	2,000,000	10,275,000	10,407,880	-132,000	101%
Repairs and Maintenance	700,000		700,000	675,000	25,000	96%
Contracted Services	1,250,000		1,250,000	1,212,631	37,360	97%
Total Expenditure	101,433,435	22,000,000	123,433,435	138,120,789	-14,687,354	112%
Deficit for the period				1,973,194		

Reconciliation between Deficit in Financial Performance and Comparison of Budget as prepared on Cash Basis

Surplus (Deficit) as per the performance	-	27,305,067
Add depreciation and amortization		10,229,689
Add difference in Receivables		16,660,557
Less deference in payable paid	-	6,311,883
Add net accrued employee costs		8,699,878
Surplus as per the budget		1,973,174

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Note

The comparison of expenditure was prepared on cash basis and therefore:

- The over expenditure in use of goods was as a result of accounts payables paid during the year and Prior year expenses not captured as accounts payables*
- Under expenditure in Employees cost is as a result of statutory deductions which are to paid on or before 9th of next Month and staff who exited during the year*

19. Notes to the Financial Statements

1. General Information

National Heroes Council is established by and derives its authority and accountability from Heroes Act no. 5 of 2014. The Entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The Entity’s principal activity is Identifying and honouring Kenyan Heroes and Heroines.

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 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 *Entity*. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, *Heroes Act*, and 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 in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

- ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024*

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i>
	<i>Applicable 1st January 2025</i>

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Standard	Effective date and impact:
	<p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

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Standard	Effective date and impact:
	<ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>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 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>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></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>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></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>

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year

Notes to the financial statements (continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The *Entity* 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 *Entity* 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 *Entity* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

The *Entity* recognizes revenue from rendering of services 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.

Sale of goods

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

Interest income

Interest income 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.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

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

b) Budget information

The original budget for the Current FY was approved by the National Assembly on *18 June 2024*. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of Ksh. *20,000,000* on the 2024/2025 budget following the governing body's approval.

Notes to the Financial Statements (Continued)
Summary of Significant Accounting Policies (Continued)

Budget information (continued)

The *Council's* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of 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 xxx of these financial statements.

c) Taxes

Current income tax

Current income tax 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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable *Council* and the same taxation authority.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Sales tax

Expenses and assets are recognized net of the amount of sales tax, except:

- i) When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- ii) When receivables and payables are stated with the amount of sales tax included
The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. *Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an xx-year period or investment property is measured at fair value with gains and losses recognised through surplus or deficit.* **(Council to amend appropriately based on the model adopted)** Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

e) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. 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.

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Council*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Council* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Council*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

g) Intangible assets

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

h) Research and development costs

The *Council* expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the *Council* can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii) Its intention to complete and its ability to use or sell the asset.
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset.
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

i) 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 does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).*

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 entity 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 entity's 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 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 an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity 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 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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Fair value through surplus or deficit

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

Impairment

The entity 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 entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in the notes

b) Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

j) 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.
- 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 of 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 *Entity*.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

k) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

m) Contingent liabilities

The Entity 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.

n) Contingent assets

The Entity 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 Entity 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.

Notes to the Financial Statements (Continued)
Summary of Significant Accounting Policies (Continued)

o) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. *Entity to state the reserves maintained and appropriate policies adopted.*

p) Changes in accounting policies and estimates

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

q) Employee benefits

Retirement benefit plans

The *National Heroes Council* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. *(the entity to retain information relating to defined benefits or contributions, where both schemes are managed full policy applies)*

r) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

s) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

t) Related parties

The *Entity* 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 *Entity*, or vice versa. Members of key management are regarded as related parties and comprise *the directors, the CEO and senior managers. (Entity to amend accordingly)*

u) Service concession arrangements

The *Entity* analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

v) Cash and cash equivalents

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

w) Comparative figures

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

x) 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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *Entity'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:

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 Entity 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 Entity. 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 based on the assessment of experts employed by the Entity.
- 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

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Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. 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.

(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

Notes to the Financial Statements (Continued)

6. Transfers from Other Government entities

Description	2024/2025	2023/2024
	KShs	KShs
Unconditional Grants		
Operational Grant	123,433,426	188,360,000
Total Unconditional Grants	123,433,426	188,360,000
Conditional Grants amortised/ transferred to revenue	0	0
Total Government Grants And Subsidies	123,433,426	188,360,000

b) Transfers from Ministries, Departments and Agencies (MDAs)

Name of The Entity Sending The Grant	Amount recognized to Statement of Financial performance. *	Amount deferred under deferred income.	Amount recognised in capital fund.	Total transfers 2024/2025	2023/2024
	KShs	KShs	KShs	KShs	KShs
SDCH	123,433,426	0	0	123,433,426	188,360,000
Total	123,433,426	0	0	123,433,426	188,360,000

(Ensure that the amount recorded above as having been received from the Ministry fully reconciles to the amount recorded by the sending Entity Ministry. An acknowledgement note/receipt should be raised in favour of the sending Ministry. The details of the reconciliation have been included under appendix xxx)

**Amount recognised in the statement of financial performance should be the recurrent grant and the development grant to the extent that there are no conditions attached. Total of column 1 should tie to note 6(the part on unconditional grants).*

6b Transfers from other government entities

Description	2023/2024	2022/2023
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	<i>KShs</i>	<i>KShs</i>
<i>Total</i>	123,433,426	<i>188,360,000</i>
<i>Add: non exchange receivable received for previous year</i>	25,113,340	
<i>Less: Exchange receivables from non-exchange transactions</i>	8,452,784	<i>25,113,340</i>
Total transfers received in Cash	140,093,983	163,246,660

Notes to the Financial Statements (Continued)

7. Use of Goods and Services

Description	2024/2025	2023/2024
	Kshs	Kshs
Electricity and Water	642,802	1,040,897
Subscriptions	22,400	598,018
Consumables	1,119,130	2,022,908
Administrative Costs	0	369,523
Fuel and Oil	723,707	905,198
Housing levy employer contribution	238,581	
NSSF employer contribution	442,378	
Insurance	6,147,820	2,586,007
Hospitality Services	745,503	921,538
Development of Strategic Plan	0	10,904,459
Printing and Stationary	2,046,787	297,646
Rent Expenses	12,326,160	13,305,862
Telecommunication	1,127,050	1,095,850
Cleaning Services	2,140,465	1,372,344
Training Expenses	10,681,240	10,465,775
Core Mandate	20,269,778	12,234,687
Travel, Subsistence & Other Allowances	11,116,209	5,897,419
Bank Charges	184,323	285,597
Club Membership	0	304,571
Public Awareness	0	14,692,432
Staff Clothing	0	1,052,008
News Papers	53,100	71,011
Audit Fees	300,000	300,000
Postage	9,450	0
Total	70,336,883	80,723,749

**Travel, accommodation, subsistence and other allowances- Where this cost has been budgeted under employee costs, please report it under note 17. (Provide brief explanation expenditure variations compared to the previous year)*

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7b Use of Goods and Services

Description	2024/2025	2023/2024
	Kshs	Kshs
TOTALS	70,336,883	80,723,853
Less accrued expenses	2,437,272	0
Prepayments	-	4,451,042
Add Payables paid during the year	1,517,544	7,791,836
Prior year adj. Strategic plan	7,231,613	
Total Use of Goods paid in Cash	76,648,769	92,965,729

8. Employee Costs

Description	2024/2025	2023/2024
	KShs	KShs
Basic Salaries	32,087,783	33,646,300
Commuter allowances	1,878,000	1,998,533
Housing Benefits and Allowances	6,918,000	7,213,167
Responsibility Allowance	1,770,000	2,426,333
Leave Allowance	3,005,739	2,504,948
Gratuity and Pension	10,569,945	7,857,936
Interns salary /stipend	150,000	-
Acting Allowance	46,374	-
Entertainment Allowance	912,000	-
Extraneous Allowance	42,000	-
Top up Allowance	256,568	-
Non-Practicing Allowance	240,000	-
Other Employed related costs		2,779,897
Employees Costs	57,876,409	58,427,114

(b) Employee Cost

Description	2024/2025	2023/2024
	Kshs	Kshs
Total	57,876,409	58,427,114
Less Accrued employee cost	14,631,160	8,605,902
Add Accrued Employee cost paid during the year	5,931,278	-
Total Employee costs paid in Cash	49,176,527	49,821,212

9. Board Expenses

Description	2024/2025	2023/2024
	KShs	KShs
Chairman/ Directors' Honoraria	1,044,000	750,726
Sitting Allowances	6,471,200	7,382,759
Medical Insurance	2,120,345	367,393.4
Induction and Training	554,535	1,403,440
Travel and Accommodation	217,800	1,140,000
Other Allowances		-
Total	10,407,880	11,044,318

Notes to the Financial Statements (Continued)

10. Depreciation and Amortization Expense

Description	2024/2025	2023/2024
	Kshs	Kshs
Property, Plant and equipment	10,224,064	6,457,755
Intangible Assets	5,625	349,275
Total depreciation and Amortization	10,229,689	6,807,030

11. Repairs and Maintenance

Description	2024/2025	2023/2024
	Kshs	Kshs
Property and Equipment		2,780,882
Vehicles	589,800	420,079
Office equipment	22,500	
Computers and accessories	62,700	261,098
Total Repair and Maintenance	675,000	3,462,059

11b. Repair and Maintenance

Description	2024/2025	2023/2024
	Kshs	Kshs
Total	675,000	3,462,059
Less accrued expenses	-	-

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Total Repair and Maintenance paid in Cash	675,000	3,462,059
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12. Contracted Services

Description	2024/2025	2023/2024
	Kshs	Kshs
Internet Services	1,212,631	882,340
Total	1,212,631	882,340

Notes to the Financial Statements (Continued)

13. Cash and Cash Equivalents

Description	2024/2025	2023/2024
	Kshs	Kshs
Current Account	246,544	288,661
Total Cash and Cash Equivalent	246,544	288,661

(The amount should agree with the closing and opening balances as included in the statement of cash flows. List all the bank accounts. Provide brief explanation on cash variations compared to the previous year)

Detailed analysis of the Cash and Cash Equivalent

Financial Institution	Account Number	2024/2025	2023/2024
		Kshs	Kshs
a) Current Account			
Kenya Commercial Bank		246,544.14	288,661
Sub-Total		246,544.14	288,661
Grand Total		246,544.14	288,661

14. Receivables from Non-Exchange Transactions

Description	2024/2025	2023/2024
	Kshs	Kshs
Receivables SDCH	8,452,783.50	25,113,340.00
CFAO motors		7,610,000.00
Salary Advance		406,374
Total receivables from Non-Exchange Transactions	8,452,783.50	33,129,714

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15. Prepayments

Description	2024/2025	2023/2024
	Kshs	Kshs
Prepayments	1,261,181	4,044,668
Total Prepayments	1,261,181	4,044,668

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Notes to the Financial Statements (Continued)

16. Property, Plant and Equipment

Cost	Office Equipment	Office Partitioning	Motor vehicles	Furniture, Fittings	Computers and Ict Equipments	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As at 1st July 2023	-	-	7,500,000	4,918,867	6,431,330	18,850,197
Additions	1,525,718	16,879,536	-	2,831,838	1,755,115	22,992,207
Disposals	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-
As at 30th June 2024	1,525,718	16,879,536	7,500,000	7,750,705	8,186,445	41,842,404
Addition			7,610,000	953,276	1,062,014	9,625,290
Disposals						
Transfer /Adjustments	-				2,749,200	2,749,200
As At 30th June 2025	1,525,718	16,879,536	15,110,000	8,703,981	11,997,659	54,216,894
Depreciation and Impairment						
As at 1st July 2024			1,250,000	614,858	2,139,968	4,004,826
Depreciation	190,715	2,109,567	1,250,000	891,981	2,015,492	6,457,755
Impairment	-		-	-	-	-
Transfer/Adjustment/Reclassification	-	-	-	-	-	-
As at 30th June 2025						
Depreciation	190,715	2,109,942	2,518,333	1,087,997	3,999,220	9,906,207
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfers/Adjustment	-				1,832,800	1,832,800
As at 30th June 2025	381,430	4,219,509	5,018,333	2,594,836	9,987,480	22,201,588
Net book value						
As at 30th June 2024	1,335,003	14,769,969	5,000,000	6,243,866	4,030,985	31,379,823
As at 30th June 2025	1,144,288	12,660,028	10,091,667	6,109,145	2,010,179	32,015,307

The Motor vehicle Acquired during the year under review was received on 30 June 2024 therefore depreciation was not factored into

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Notes to the Financial Statements (Continued)

16 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Office Equipment	1,525,718	381,430	1,144,288
Office Partitioning	16,879,536	4,219,509	12,660,028
Motor Vehicles	15,110,000	5,018,333	10,091,667
Computers and Related Equipment	11,997,659	9,987,480	2,010,179
Office Furniture, And Fittings	8,703,981	2,594,836	6,109,145
Total	54,216,894	22,201,588	32,015,307

17. Intangible Assets

Description	2024/2025	2023/2024
	Kshs	Kshs
Cost		
At the beginning of the year		2,794,200
Additions		
At the end of the year	45,000	2,794,200
Additions-Internal development		-
At the end of the year	11,250	2,794,200
Amortizations and Impairment	5,625	
At the beginning of the year	16,875	349,275
Amortization	-	349,275
At the end of the year	-	698,550
NBV	28,125	2,095,650

18. Trade and Other Payables

Description	2024/2025	2023/2024
	Kshs	Kshs
Capital payables	-	-
Employees Payables	-	-
Other Payables	2,437,272	2,037,337
Total Trade and other payables	2,437,271.6	2,037,337

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			Comparative FY
Ageing analysis (Trade and other payables)	2024/2025	% of the total	
Under one year	2,037,337	84	2,037,337
1-2 Years	399,935	16	
2-3 Years	-	-	
Over 3 Years	-		
Total (Tie to above total)	2,437,272	100	2,037,337

19. Employee Benefit Obligations

Description	Defined benefit plan	Post- emplo yment medic al	Grat uity	Current Financial	Total	2023/2024
					Kshs	Kshs
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-		14,631,160.19	14,631,160.19	8,605,903
Non-Current Benefit Obligation	-	-		-	-	
Total Employee Benefits Obligation	-	-		14,631,160.1	14,631,160.19	8,605,903

20. Cash Generated from Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Surplus for the year before tax	-27,305,067	27,014,288
Adjusted for:		
Depreciation	9,906,207	6,457,755
Amortization	5,625	349,275
Working Capital Adjustments:		
Decrease in receivables;	16,660,557	-25,113,340
Decrease in prepayments:	3,189,860	-3,649,276
Increase in employee payables:	6,025,258	7,414,266
Increase in other Payables	399,935	-7,401,965
Prior year Adjustment: development of strategic plan	-8,690,417	-
Prior year Adjustment: Website expensed	1,781,214	-
Net Cash flow from operating activities	1,973,174	5,071,002

21. Financial Risk Management

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The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on 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 Entity 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 Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity 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 assessment 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 Entity's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

Notes to the Financial Statements (Continued)

Financial Risk Management

ii) Market risk

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

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accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity'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 Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period.

b) Interest rate risk

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

Management of interest rate risk

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

Financial Risk Management

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

22. Events after the Reporting Period

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

23. Ultimate and Holding Entity

The Entity is a State Corporation/ or a Semi-Autonomous Government Agency under the Ministry of Gender Culture the Arts and Heritage. Its ultimate parent is the Government of Kenya.

24. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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20. Appendices

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)
1	Lack of Approved Annual work plan	The Council strategic plan is operational	Resolved	30/06/2024
2	Non-compliant with number of full board meetings	The Council is in compliant with Board Meetings	Resolved	30/06/2024
3	Non-adherence to two third Gender rule on Board	The Board has adhered to a two third Gender	Resolved	30/06/2024
4	Non-Execution of Annual Governance Audit	The Council has complied with Governance Audit	Resolved	30/06/2024
5	Failure to prepare work for Board Activities	The Board Almanac is currently operational	Resolved	30/06/2024
6	Over expenditure in Board Activities	5% of O&M in the last year report is Ksh. 2, 106, 165, will be resolved upon Budget enhancement.	Not resolved	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;

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- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Entity responsible for the implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to the National Treasury.

W. Gumbo

Chief Executive officer

Date: *27/11/2025*

Appendix II: Transfers from Other Government Entities

MDA 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	
SDCH	Appendix III	Recurrent	140,093,983	123,433,426	-	-	8,452,784	-	140,093,983

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Appendix III- Inter-Entity Confirmation Letter
 Name of Transferring entity State Department of Culture and Heritage
 Name of Beneficiary entity The National Heroes Council

Confirmation of amounts received by The National Heroes Council as at 30 th June 2024/2025					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
EFT	01-07-2024	25,113,340		25,113,340	Recurrent for 2024/2025
EFT	12-08-2024	8,452,783.65	-	8,452,783.65	Recurrent for 2024/2025
EFT	11-09-2024	8,452,783.65	-	8,452,783.65	Recurrent for 2024/2025
EFT	9-10-2024	10,000,000	-	10,000,000	Recurrent for 2024/2025
EFT	9-10-2024	8,452,783.65	-	8,452,783.65	Recurrent for 2024/2025
EFT	17-10-2024	2,000,000	-	2,000,000	Recurrent for 2024/2025
EFT	06-11-2024	8,452,783.65	-	8,452,783.65	Recurrent for 2024/2025
EFT	03-12-2024	6,905,580	-	6,905,580	Recurrent for 2024/2025
EFT	13-01-2025	6,339,590.50	-	6,339,590.50	Recurrent for 2024/2025
EFT	10-02-2025	6,339,587.75	-	6,339,587.75	Recurrent for 2024/2025
EFT	12-03-2025	6,339,587.75	-	6,339,587.75	Recurrent for 2024/2025
EFT	18-03-2025	2,000,000	-	2,000,000	Recurrent for 2024/2025
EFT	8-04-2025	4,399,595	-	4,339,595	Recurrent for 2024/2025
EFT	29-04-2025	20,000,000	-	20,000,000	Recurrent for 2024/2025
EFT	02-05-2025	8,452,783.50	-	8,452,783.50	Recurrent for 2024/2025
EFT	10-06-2025	8,452,783.50	-	8,452,783.50	Recurrent for 2024/2025
Total		140,093,982.60		140,093,982.60	

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

Head of Accounts Department - Disbursing Entity: *[Signature]* Date *27/11/2025*
 Name *S. John* Sign *[Signature]* Date *27/11/2025*

Head of Accounts Department - Beneficiary Entity: *[Signature]* Date *27/11/2025*
 Name *H.M.P.A.E. SIMON* Sign *[Signature]* Date *27/11/2025*

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Appendix IV: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Tree planting	Tree planting in Kajiado					462,000		GOK	Kitengela Prisons
Tree planting	Tree planting in Machakos						462,000	GOK	MACHKOS PRISON
Tree planting	Tree planting in Nandi County						329,865	GOK	NANDI COUNTY

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