

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 12 MAR 2026

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REPORT

BY:

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Majority Party  
HON. DICKEN BAYAMP

CLERK-AT  
THE-TABLE:

MERICI CHUMO

PARLIAMENT  
OF KENYA  
LIBRARY

OF

THE AUDITOR-GENERAL

ON

PHYSIOTHERAPY COUNCIL OF KENYA

FOR THE YEAR ENDED

30 JUNE, 2025



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**PHYSIOTHERAPY COUNCIL OF KENYA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2025**

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

**Physiotherapy Council of Kenya  
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for the year ended June 30, 2024.**

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## **1. Acronyms and Definition of Key Terms**

### **A: Acronyms**

HR	Human Resource
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PCK	Physiotherapy Council of Kenya
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
SCAC	State Corporations Advisory Council
PSC	Public Service Commission
PRIC	Physiotherapy Research and Innovation Centre
SDPH&PS	State Department of Public Health and Professional Standards
FY	Financial Year

### **B: Definition of Key Terms**

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organization.

**Comparative Year-** Means the prior period.

## **2. Key Council Information And Management**

### **(a) Background information**

The Physiotherapy Council of Kenya was established under the Physiotherapists Act No. 20 of 2014(Rev 2019). The Council is based in Nairobi, Kenya, with its office located at Bemuda Plaza, Ngong Road. Currently we do not have any branches.

**Vision:** Highest standards of physiotherapy practice and training, fostering healthier communities both locally and globally.

**Mission:** To enhance the quality of physiotherapy training and practice by developing and enforcing standards, continuous professional development, ethical oversight, research and innovation.

#### **Core Values:**

- Innovative
- Responsive
- Ethical and professionalism
- Equity
- Transparency and accountability

### **(b) Principal Activities**

The principal mandate of the Council is to regulate Physiotherapy practice and training in Kenya and to advise the Government in relation to all aspects thereof.

The principal activities of the Council as per the act are to;

- (i) prescribe the minimum educational requirements for persons wishing to be registered as physiotherapists under this Act;
- (ii) consider and approve the qualifications of physiotherapists for the purposes of registration under this Act;
- (iii) cause to be maintained a register of all persons registered as physiotherapists in accordance with this Act;
- (iv) prescribe and conduct examinations for purposes of registration under this Act
- (v) collaboration with the approved institutions;
- (vi) in collaboration with the Council for University Education and Technical and Vocational Educational and Training Authority, approve and accredit institutions offering physiotherapy training leading to registration under this Act;
- (vii) license the private practice of physiotherapists;

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- (viii) establish and maintain a professional code of conduct for all persons registered under this Act;
- (ix) regulate the professional conduct of registered physiotherapists and take such disciplinary measures as may be appropriate to maintain proper professional standards.
- (x) establish, approve and accredit programs for continuing professional educational programs.
- (xi) cause to be published in the Kenya *Gazette* every calendar year or such other period as may be prescribed, the names of all registered physiotherapists.
- (xii) perform such other function as may be provided for in this Act or any other written law

**(c) Key Management**

The day-to-day management is under the following key organs:

No.	Designation	Name
1.	Registrar	<b>Douglas Kotut</b>
2.	Finance Officer	<b>Joywynne Ayuma Anyanje</b>
3.	Examination, Registration and Licensing Officer	<b>Michael Ochieng Otieno</b>

**(d) Fiduciary Management**

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

No.	Designation	Name
1.	Registrar	<b>Douglas Kotut</b>
2.	Finance and Administration Officer	<b>Joywynne Ayuma Anyanje</b>
3.	Examination, Registration and Licensing Officer	<b>Michael Ochieng Otieno</b>

**(e) Fiduciary Oversight Arrangements**

The Council has 5 Committees which ensure that its mandate is executed They include:

- (i) **Audit and Risk Committee:** Ensure compliance to statutory and legal requirements, Develop and present timely mitigation measures for individuals and institutions that are practicing without valid licenses, Coordinate with the Head of Secretariat to ensure timely and accurate safe storage of financial records, examination bank while tracking the Council's inventory as well, Ensure Quality controls on Council's documents and processes, Consider and present necessary amendments to the Physiotherapist Act and later to the Regulations, Monitor and analyse various presenting trends and advice the Council
- (ii) **Finance and Administration Committee:** Ensure compliance to statutory and legal requirements, Develop and present timely mitigation measures for individuals and institutions that are practicing without valid licenses, Coordinate with the Head of Secretariat to ensure timely and accurate safe storage of financial records, examination bank while tracking the Council's inventory as well, Ensure Quality controls on Council's documents and processes, Consider and present necessary amendments to the Physiotherapist Act and later to the Regulations, Monitor and analyse various presenting trends and advice the Council.
- (iii) **Examination, Registration and Licensing Committee:** Oversee and manage the administration and staging of the exams, Participate on Formal Review Panel (appeals) for examinations when required, Quarterly report on individuals and institutions practicing with valid licensures, Set and finalize set principles and guidelines for examination policy, Review and manage applicants/appeals (persons) wishing to be registered and licensed to practice, Develop and actualize the Continuous Professional Development program, for license renewal among others (CPD Guidelines & Clinical Protocols Finalization, Physiopedia Plus), Consider and present necessary amendments to the Physiotherapist Act and later to the Regulations, Automate Examinations, Registration and Licensing processes, and Monitor and analyse various presenting trends and advice the Council.
- (iv) **Inspection, Accreditation and Training Committee:** Analyse the facilities inspected for follow up on to the previous recommendations made, Map out pending facilities to be inspected and action the inspection Country wide, Finalize development of Health facility checklist and Essential list of Physiotherapy Equipment, Quarterly report on individuals and institutions practicing without valid licensures, Review and manage applicants/appeals (institutions) wishing to be registered and licensed to practice, Develop and actualize the Indexing, Internship and Clinical Instructorship

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program (Student & Internship logbooks, Clinical Instructor Manual), Consider regulating the physical based clinical interventions widely practiced outside the country and slowly gaining entrance in the Country, Consider and present necessary amendments to the Physiotherapist Act and later to the Regulations, Monitor and analyse various presenting trends and advice the Council.

- (v) **PCK Research and Innovation Centre Committee:** Visualize the dream of a PCK Innovation and Research Centre, Develop the legal and operational framework for the project, Plan and budget for the project, mobilize resources, supervise establishment of the centre, Submit quarterly progress reports to the full Council.

**(f) Council Headquarters**

P.O. Box 9318-00100

Bemuda Plaza

Ngong Road

Nairobi, KENYA

**(g) Council Contacts**

Telephone: (254) 20440 4110/ (254) 701165338

E-mail: [info@pck.gp.ke](mailto:info@pck.gp.ke) / [ceo@pck.go.ke](mailto:ceo@pck.go.ke)

Website: [www.pck.go.ke](http://www.pck.go.ke)

**(h) Council Bankers**

1. Kenya Commercial Bank Limited

Moi Avenue

P.O. Box 30081-00100

**NAIROBI, KENYA**

2. Co-operative Bank

Nairobi Business Centre

P.O Box 19555-00100

NAIROBI, KENYA.

**(i) Independent Auditor**

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

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P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(j) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice



Harambee Avenue

P.O. Box 40112



City Square 00200

Nairobi, Kenya



### 3. The Council

SN	Directors	Details
1.	 <p><b>Mr. Henry Opondo</b> <b>Chairman</b> Diploma in Physiotherapy, Higher diploma in Orthopaedic Manual Physiotherapy. Bachelor of Science in Health Systems Management and development.</p>	<p>DOB -1984</p> <p>Experience: Over 20 years of clinical and managerial experience. He is currently the Head of rehabilitation services in Karen Hospital. He is also the president of the Kenya society of Physiotherapy as well as the president of east Africa physiotherapy association.</p> <p>Representing Kenya Society of Physiotherapists</p> <p>Date of Appointment – 5<sup>th</sup> August 2022 for a term of 3 years</p>
2.	 <p><b>Teresa Ogumbo</b> <b>Alternate to Principal Secretary State Department for Public Health and Professional Standards</b></p> <p>Diploma in Physiotherapy, B.Sc. in Physiotherapy,</p>	<p>DOB 1980</p> <p>Academic qualifications: Diploma in Physiotherapy, Bsc in Physiotherapy, Ongoing M.Sc. Health Systems Management</p> <p>Senior Management Course</p> <p>Strategic Leadership Development Course (SLDP)</p> <p>Experience: Over 20yrs of clinical and managerial experience.</p> <p>Alternate Principal Secretary Ministry of Health</p> <p>Date of Appointment – 15<sup>th</sup> August 2022</p> <p>Chairs The Training, Education, Standards, Registration and Licensing Committee</p>

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	<p>Ongoing M.Sc. Health Systems Management Strategic Leadership Development Course (SLDP)</p>	
<p>3.</p>	 <p><b>Victoria Musyoka</b> <b>Representing physiotherapists in private sector</b></p> <p>Diploma in Physiotherapy, Higher diploma in pelvic health Physiotherapy. Degree in health systems management.</p>	<p>DOB :1978</p> <p>Experience: Over 20 years of clinical and managerial experience. Currently a proprietor of Moshon Physiotherapy Services, she is also a trainer and mentor in pelvic health rehabilitation as well as lymphoedema management</p> <p>Date of Appointment – 5<sup>th</sup> August 2022 for a term of 3 years</p> <p>Chairs the Finance and Administration committee</p>
<p>4.</p>	 <p><b>Dr. Daniel Nyamongo</b> <b>Representing Universities</b></p> <p>Diploma in Physiotherapy, M.Sc. In International Health PhD In Epidemiology</p>	<p>DOB-1966</p> <p>Date of Appointment – 5<sup>th</sup> August 2022 for a term of 3 years</p> <p>Chairs the Inspection, Accreditation and Training Committee</p>

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<p>5.</p>	 <p><b>Rahab Ngatia</b> <b>Representing Counties</b> Diploma in Physiotherapy, Bachelor of Science in Counselling Psychology Senior Management Course.</p>	<p>Experience: Over 30yrs of clinical and managerial experience. Date of Appointment – 5<sup>th</sup> August 2022 for a term of 3 years Currently the County Physiotherapist Nyeri</p>
<p>6.</p>	 <p><b>Mr. Douglas Kotut</b> <b>Registrar /Secretary</b> Diploma in Physiotherapy, B.Sc. in Physiotherapy, Ongoing M.Sc. Health Systems Management Senior Management Course Strategic Leadership Development Course (SLDP)</p>	<p>DOB -1980 Experience: Over 20yrs of clinical and managerial experience. Date of Appointment: 15<sup>th</sup> September 2015</p>


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**4. Key Management Team**

	<b>Management</b>	<b>Details</b>
1.	 <p><b>Mr. Douglas Kotut</b> Registrar /Secretary</p>	<p>Qualifications- Diploma in Physiotherapy, Bsc in Physiotherapy, Ongoing Msc Health Systems Management Senior Management Course Strategic Leadership Development Course (SLDP) Date of Appointment: 15<sup>th</sup> September 2015</p>
2.	 <p>Joywynne Ayuma Anyanje Finance and Administration Officer</p>	<p>Bachelor of Business Management – Banking and Finance Date of Appointment: 3<sup>rd</sup> July 2023</p>

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3.	 <p>Michael Ochieng Otieno Examination, Registration and Licensing Officer</p>	<p>Bachelor of Science in Physiotherapy Date of Appointment: 7<sup>th</sup> November, 2023</p>
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### **5. Chairman's Statement**

This year has been marked by a renewed focus on collaboration, governance, and strengthening our communication channels.

In 2024/2025, we made substantial progress in fostering partnerships and strengthening collaboration with key stakeholders in the health sector. These partnerships are critical in advancing the physiotherapy profession and aligning our goals with national health priorities.

Our engagements have expanded beyond the traditional stakeholders to include other health professionals, regulatory bodies, and academic institutions. These collaborative efforts are instrumental in ensuring that we continuously adapt to the evolving healthcare landscape and maintain relevance in policy discussions.

Recognizing the importance of effective communication, we have made significant strides in improving how we engage with the public and our stakeholders. A key achievement this year was the redesign of our website, which now offers a more user-friendly interface and provides easy access to information about our services and regulatory updates.

In addition, we activated the Council's social media platforms, allowing for more dynamic interaction with the public and our registered professionals. These channels have proven to be valuable tools in disseminating important information, promoting public awareness of physiotherapy, and providing real-time updates on Council activities.

The Council also finalized several important documents this year, including the Scope of Practise and Core Curriculums for BSc and Diploma programmes, which will guide our activities and service standards. These frameworks ensure that the Council operates with transparency and accountability, setting a solid foundation for governance.

Maintaining high professional standards in physiotherapy remains a core focus of the Council. In line with this, we successfully administered pre-registration examinations to two groups of candidates in June 2025 and November 2024. These exams are crucial in assessing the readiness of new entrants to the physiotherapy profession, ensuring they meet the required standards.

This year, we also concluded the development of the Strategic Plan 2023-2027. This forward-looking plan outlines our key objectives and strategic priorities for the next five years. It will guide our efforts to strengthen the physiotherapy profession, improve regulatory oversight, and ensure that the Council remains responsive to the needs of the healthcare sector.

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Additionally, we finalized the Finance, Audit, Risk, and Procurement Policy Manual, which will streamline our financial management and risk assessment processes, ensuring prudent use of resources.

Looking to the future, one of the most exciting developments is the initial groundwork laid for the establishment of a Physiotherapy Research and Innovation Centre (PIRC). This Centre will be a hub for physiotherapy research, innovation, and specialized services, contributing to the advancement of the profession in Kenya. We are in the early planning stages, and the Council is committed to making this initiative a reality in the coming years.

As we conclude the 2024/2025 financial year, I am proud of the Council's accomplishments. We have made substantial progress in improving our operations, enhancing communication with stakeholders, and setting a strong foundation for future growth. These achievements are a result of the dedication of our staff, Council members, and partners, whose support has been invaluable.

The year ahead promises to be an exciting one as we continue to build on this momentum, expand our partnerships, and strengthen the physiotherapy profession in Kenya.



**Henry Opondo**

**Chairman**

**04 December 2025**

## **6. Report of The Registrar**

The Financial Year 2024-2025 has been a defining period for the Physiotherapy Council of Kenya, marked by significant achievements, transformative reforms, and steady progress in fulfilling our regulatory mandate. Guided by our vision of advancing physiotherapy standards, aligning with the best global practices, and enhancing operational efficiency, the Council has recorded notable milestones that have set us on a strong trajectory of growth and sustainability.

One of the year's most notable accomplishments has been the strong growth in financial performance. This was driven by improved compliance, enhanced efficiency in collections, and the expansion of services. The improved financial base has enabled the Council to prudently invest in mission-aligned programs, fund capacity-building initiatives, and strengthen our operational infrastructure. Beyond this, the Council also made deliberate efforts to diversify its resource base through strategic fundraising. Of particular importance was the launch of initiatives towards the establishment of the Physiotherapy Research and Innovation Centre (PRIC). This Centre is envisioned as a hub for physiotherapy technologies, research, and mentorship, while also generating Appropriations-In-Aid that will enhance the Council's long-term self-sustainability. In the year under review, the 2024 World Physiotherapy Day Walk raised KES 1.4 million, and plans are already underway for a larger fundraising walk in the 2025/2026 Financial Year.

Operational modernization was another defining area of progress. During the year, the Council developed its independent e-portal, which now hosts essential services that were previously offered through the e-Citizen platform. This migration has transformed service delivery by reducing turnaround times for registrations and license renewals, eliminating the need for in-person visits, lowering administrative costs, and improving transparency and accountability. Our vision is to achieve full digitization of all Council services by the end of the next financial year, a transformation that will make regulatory services more efficient, accessible, and responsive to the needs of physiotherapists and healthcare institutions across the country.

In line with our mandate to safeguard public health, the Council intensified regulatory oversight through inspections and examinations. Regional inspections were carried out in Kitui, Kajiado, Machakos, Makueni, Siaya, and Murang'a counties, as well as selected parts of Nakuru and

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Nairobi for physiotherapy those regions that offer physiotherapy services. These inspections are vital to upholding professional standards and ensuring Kenyans continue to receive quality care. Over the same period, the Council administered two series of pre-registration examinations to 424 candidates. These examinations remain critical in ensuring only competent practitioners enter the profession, thereby protecting the public from substandard care and maintaining the integrity of physiotherapy practice in Kenya.

The year was also marked by important strides in education, training, and professional development. The Council finalized the development of the Diploma and BSc Core Curricula, and advanced work on students' and internship logbooks as well as the national Scope of Practice for physiotherapists. These tools will help standardize training across institutions and ensure consistency in professional preparation. To further strengthen clinical training, the Council supported the training of over 100 clinical instructors who will play a key role in mentoring and supervising students in clinical settings, ensuring they acquire the competencies necessary for practice. On professional development, we enforced CPD policies for license renewal and collaborated with Physiopedia to provide free training for 500 physiotherapists. We also accredited and disseminated newly developed CPD Guidelines and the Codes of Professional Conduct in the South Rift region, with a nationwide rollout planned in the coming year.

Governance and institutional strengthening were also central to our progress this year. The Council finalized the Risk Management Policy Framework, providing a structured approach to identifying and mitigating institutional risks. We also concluded the Strategic Plan 2023–2027, a roadmap that positions the Council to respond to emerging health sector challenges with a focus on digitization, stakeholder engagement, capacity building, and enhanced compliance. Importantly, this strategic framework aligns our work with national priorities such as Universal Health Coverage and Kenya Vision 2030. Council members and Secretariat staff underwent targeted training to enhance their governance capacity, ensuring that they are better equipped to discharge their duties effectively.

Recognizing the importance of effective administration, the Council strengthened its operational capacity through the acquisition of more office equipment to support service delivery.

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Additionally, deliberate efforts were made to build the skills of the Secretariat, equipping staff with the knowledge and competencies required to drive the Council's mandate forward.

Registration data for the year reflects encouraging growth and professionalism within the sector. Individual registrations increased from 288 in 2023/2024 to 403 in 2024/2025, while a total of 27 new clinics were registered during the same period. These numbers signal growing confidence in the Council's regulatory framework and its emphasis on quality assurance.

As we reflect on the past year, it is clear that the Physiotherapy Council of Kenya is on a transformative path. We have strengthened financial performance, modernized service delivery, deepened training and professional development, enhanced governance, and laid the foundation for the establishment of PRIC—a project that will serve as a centre of innovation and sustainability for physiotherapy in Kenya. Looking ahead, our priorities for FY 2025/2026 will include achieving full digitization of services, expanding fundraising efforts for PRIC, intensifying compliance inspections, finalizing and disseminating training frameworks nationwide, and deepening collaboration with stakeholders to align physiotherapy with Kenya's Universal Health Coverage agenda.

The Financial Year 2024/2025 has therefore been both inspiring and transformative. Our achievements reflect the collective efforts of the Council, the Secretariat, our partners, and our stakeholders. As we move forward, we remain committed to building a physiotherapy profession that is resilient, innovative, and responsive to the health needs of all Kenyans.



**Douglas Kotut**

**Registrar**

**04 December 2025**

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**7. Statement of Performance against Predetermined Objectives for FY 2024/2025-1**

The Council has three (3) strategic pillars within the current Strategic Plan for the FY 2024/2025-

1. These strategic pillars are as follows:

Pillar 1: Advocacy of Physiotherapy Services

Pillar 2: Leveraging Technology

Pillar 3: Legal and Regulatory Framework

The Council develops its Annual Work Plans based on the above three (3) pillars.

Assessment of the Board's performance against its annual work plan is done on a quarterly basis.

The Council achieved its performance targets set for the FY 2024-2025 period for its strategic pillar, as indicated in the table below:

Strategic Pillar	Objective	Performance Indicators	Activities	Achievements
Advocacy on Physiotherapy and PCK services	Enhance awareness of PCK and the role of physiotherapy services in health care.	Conduct public awareness campaigns	Public awareness campaigns conducted	Public awareness campaigns done for Machakos, Makueni, Elgeyo Marakwet, Uasin Gishu, Bungoma, Busia, Vihiga, Kakamega, Siaya, Kisumu, Homabay
Legal and Regulatory Framework	Strengthen the PCK legal and regulatory framework	1 Amended physiotherapy ACT	Members engaged to provide input on the proposed changes to the ACT	Input from registered members recorded and complied
Leverage Technology	Improve on Operational efficiency	70% of fully automate	ICTA engaged to automate the	CPD approvals, Licensing of Physiotherapists, Application for Inspection and Licensing

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		d services.	services provided	of Physiotherapy Facilities, Preregistration examination applications, CPD provider applications, Application for Accreditation of training institutions have all been fully automated
		60% digitalization of services	ICTA engaged to automate the services provided	CPD approvals, Licensing of Physiotherapists, Application for Inspection and Licensing of Physiotherapy Facilities, Preregistration examination applications, CPD provider applications, Application for Accreditation of training institutions have been digitalized
	Enhance Service delivery through Leveraging Technology	50% digitization of operations	ICTA engaged to automate the services provided	CPD approvals, Licensing of Physiotherapists, Application for Inspection and Licensing of Physiotherapy Facilities, Preregistration examination applications, CPD provider applications, Application for Accreditation of training institutions have all been digitized

## **8. Corporate Governance Statement**

The Councils' Corporate Governance Statement outlines the policies, practices, and procedures that guide our Council in fulfilling its responsibilities. The Council is committed to maintaining the highest standards of corporate governance to ensure accountability, transparency, and the long-term sustainability of our organization.

Below are the key elements of our governance framework:

### **a) Council Composition**

The Council consists of a governing body (the Board) and an administrative team (Secretariat) led by the Registrar. The Board is responsible for setting the overall direction of the Council, while the Secretariat manages the day-to-day operations. The Board is ideally to be composed of 7 representatives from: county government, private sector, Kenya Society of Physiotherapists, universities, the Kenya Medical Training College, Ministry of Health, and National Council for Persons with Disabilities. Plans are underway to bring on board the representatives from Kenya Medical Training College and National Council for Persons with Disability. Board members are appointed by the Cabinet Secretary for Ministry of Health. The Chairperson must be a registered physiotherapist with at least ten years of experience.

### **b) Meetings Held**

We recognize the importance of regular Council meetings to ensure effective oversight and decision-making. The statement will include details regarding the number of Council meetings held during the reporting period and individual attendance records for each Council member.

<b>Name</b>	<b>Number of Meetings Held</b>
Full Council	4
Audit, Risk and Compliance	5
Inspection, Accreditation and Training	4
Finance and Administration	4
Examinations, Registration and Licensing	20

**c) Roles and Functions of the Board**

The Council is responsible for providing strategic direction, overseeing risk management, ensuring financial integrity, and monitoring operational performance. Each member brings a wealth of expertise to fulfil these functions effectively. Discussed below are detailed Council's roles.

**1. Audit, Risk and Compliance Committee**

**Oversight of Financial Reporting**

- The audit committee is responsible for reviewing the company's financial statements before they are approved by the board. This includes ensuring that the financial reports are accurate, complete
- , and prepared in accordance with IPSAS and other national standards.
- Internal Controls: The committee oversees the effectiveness of the company's internal control systems to detect and prevent fraud, errors, and misstatements. This includes the internal audit function and any external audit findings.

**Internal Audit Oversight**

- Oversight of Internal Audit: The audit committee oversees the internal audit function, ensuring it has the necessary authority, resources, and independence to perform its duties effectively. This includes reviewing the internal audit plan and reports and ensuring that management responds to findings.
- Whistle-blower Mechanisms: The audit committee often oversees or approves mechanisms through which employees or other stakeholders can report concerns about financial reporting, fraud, or other unethical behaviour (e.g., a whistle-blower hotline).
- Fees and Scope: The audit committee is responsible for approving the internal auditor's compensation and ensuring that the scope of the audit is appropriate. They may also approve any non-audit services provided by the auditor to avoid conflicts of interest.
- Review of Auditor's Performance: The committee evaluates the performance of the internal auditor and may recommend their dismissal or replacement if necessary.

**Risk Management and Compliance**

- Risk Oversight: The audit committee has a key role in overseeing risk management processes, including ensuring that risks (financial, operational, and reputational) are identified and adequately addressed.

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- **Compliance with Laws and Regulations:** The committee monitors compliance with financial reporting regulations, corporate governance rules, and other relevant legal requirements. This includes ensuring that the company adheres to anti-corruption, anti-fraud, and other regulatory obligations.

## **2. Finance and Administration Committee**

### **Financial Monitoring**

The Finance Committee is responsible for overseeing the organization's financial health by reviewing budgets, financial statements, and reports quarterly.

### **Legal and Ethical Compliance**

- **Fiduciary Duty:** Members of the Finance Committee have a legal obligation to act in the best interest of the organization, which includes exercising due diligence in financial matters to avoid negligence or illegal activities.
- **Transparency and Accountability:** The committee must ensure that financial transactions are transparent and that proper records are maintained. This involves regular reporting to the board on financial matters and any significant issues identified during reviews or audit.

### **Risk Management**

- **Identifying Risks:** The Finance Committee should assess potential financial risks and ensure that appropriate controls are in place to mitigate these risks. This includes evaluating internal controls related to budgeting, accounting, and financial reporting.
- **Monitoring Compliance:** The committee should also monitor compliance with applicable laws and regulations to safeguard against legal liabilities.

### **Recommendations for Improvement**

- **Continuous Improvement:** The committee should be proactive in recommending improvements to financial practices based on audit outcomes or changes in regulatory requirements. This may involve developing new policies or enhancing existing ones to promote better financial management practice.

### **Reporting Mechanisms**

- **Regular Reporting:** The Finance Committee is expected to provide regular updates to the board regarding its activities, findings from audits, and any recommendations for

action. This ensures that the board remains informed about the organization's financial status and any potential issue.

### **3. Inspection, Accreditation and Training Committee**

The Inspection, Accreditation, and Training Committee is responsible for upholding quality standards in physiotherapy practice and training through systematic oversight of inspections of physiotherapy facilities and training institutions, accreditation of Physiotherapy training institutions, and activities pertaining Physiotherapy programs. The committee's key responsibilities include developing policies and frameworks for inspections to ensure compliance with regulatory standards and best practices. It oversees regular inspections of training institutions, programs, or health facilities to assess their adherence to established standards.

In the accreditation process, the committee evaluates applications from institutions or programs, reviews their operations against defined criteria, and grants or denies accreditation based on findings. It ensures transparency, fairness, and consistency in all accreditation decisions while periodically reviewing and updating standards to reflect evolving needs.

In terms of training, the committee identifies skill gaps, formulates training objectives, and designs or approves curricula to address professional development needs. It oversees the delivery of training programs, ensuring quality and relevance, while monitoring participant feedback and program outcomes for continuous improvement.

Additionally, the committee provides guidance and recommendations to the board on enhancing inspection, accreditation, and training processes. By fostering accountability, quality assurance, and capacity building, the committee contributes to the overall excellence and credibility of the organization and its stakeholders.

### **4. Examination, Registration and Licensing Committee**

The Examination, Registration, and Licensing Committee is responsible for overseeing examination, registration, and licensing processes. Its key responsibilities include developing policies and procedures for administering examinations, ensuring they are rigorous, standardized, and aligned with regulatory and professional standards.

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**Examination:** The committee oversees the preparation, scheduling, and delivery of exams, as well as the management of results and the resolution of disputes or appeals arising from the examination process.

**Registration:** The committee evaluates applications from candidates, verifies eligibility against established criteria, and maintains an accurate and up-to-date registry of professionals. It ensures that registration processes are transparent, equitable, and accessible to qualified individuals.

**Licensing:** The committee oversees the issuance of licenses to eligible candidates, ensuring compliance with regulatory requirements and adherence to ethical and professional standards. It also monitors the renewal of licenses, ensuring continuous compliance through periodic assessments, professional development, or re-certification processes.

Additionally, the committee reviews and updates policies to reflect changing regulatory and industry landscapes, addresses complaints related to the licensing process, and implements measures to prevent fraud. By maintaining high standards and accountability, the committee safeguards public trust and upholds the credibility of the profession.

**d) Succession Planning**

Succession planning is a key component of our governance framework to ensure the continuity of leadership. We are committed to identifying, developing, and retaining talent to meet both current and future leadership needs of the Council.

**e) Board Charter**

A Council Charter is in place to clearly define the roles, responsibilities, and powers of the Council and its committees. This charter provides a comprehensive guide to the governance framework and establishes the principles that the Council follows in fulfilling its duties.

**f) Appointment and Removal of Members**

The process for the appointment and removal of Council members is transparent and guided by the Physiotherapy Council of Kenya's Act. This ensures that appointments are based on merit, skills, and alignment with the strategic needs of the Council. The process involves due diligence and thorough consideration by the relevant committees.

**g) Induction, Training, and Development**

Newly appointed Council members undergo a formal induction process to familiarize themselves with the Council's operations, governance policies, and strategic goals. Continuous training and

development opportunities are provided to enhance their skills and keep them abreast of evolving governance practices.

**h) Council and Member Performance**

Regular assessments of the Council's performance, as well as that of individual members, are conducted to ensure effectiveness. Feedback from these evaluations is used to identify areas for improvement and to strengthen the Council's overall contribution.

**i) Conflict of Interest**

The Council has a robust conflict-of-interest policy to ensure that members act in the best interests of the organization. Members are required to disclose any potential conflicts, and appropriate measures are taken to address them.

**j) Ethics and Conduct**

The Council is guided by a Code of Ethics that outlines the expected standards of behaviour for members, management, and employees. This code reinforces our commitment to integrity, accountability, and respect.

**k) Governance Audit**

The council plans to conduct regular a governance audit to evaluate the effectiveness of its governance structures and processes. This audit will provide insights that guide continuous improvement in governance practices.

**l) Whistleblowing Policy**

A whistleblowing policy is in place to encourage employees and stakeholders to report unethical conduct or any concerns regarding governance. The policy ensures confidentiality and protection against retaliation for whistle-blowers.

**m) Communication Policy**

The Council recognizes the importance of transparent and effective communication with stakeholders. Our communication policy outlines the channels and practices for engaging with stakeholders, including members of the public, physiotherapists, and government agencies.

## **9. Management Discussion and Analysis**

### **Overview**

The Physiotherapy Council of Kenya (PCK) is committed to advancing the quality of physiotherapy services, ensuring compliance with regulatory standards, and fostering professional growth in the field. The Council plays a pivotal role in licensing practitioners, accrediting institutions, and safeguarding the public interest. This report highlights the Council's performance, challenges, and strategies for the fiscal year.

### **Performance Review**

#### **1. Licensing and Registration**

PCK achieved significant progress in licensing physiotherapists and facilities.

- 2024-2025 Highlights
- Registered 403 Physiotherapists.
- Licensed 22 physiotherapy facilities, ensuring adherence to quality standards.

This reflects a 15% growth compared to the previous year, attributed to enhanced digital systems for application and renewal processes.

#### **2. Education and Accreditation**

The Council accredited One (1) new training institution in 2025, bringing the total to nine accredited centres, which translates to 11% growth. Continuous monitoring ensured compliance with curricular standards, aligning with global best practices.

#### **3. Advocacy and Public Awareness**

To promote the role of physiotherapy in healthcare:

Conducted nationwide campaigns highlighting the importance of physiotherapy in managing chronic diseases.

Strengthened partnerships with healthcare organizations and government bodies.

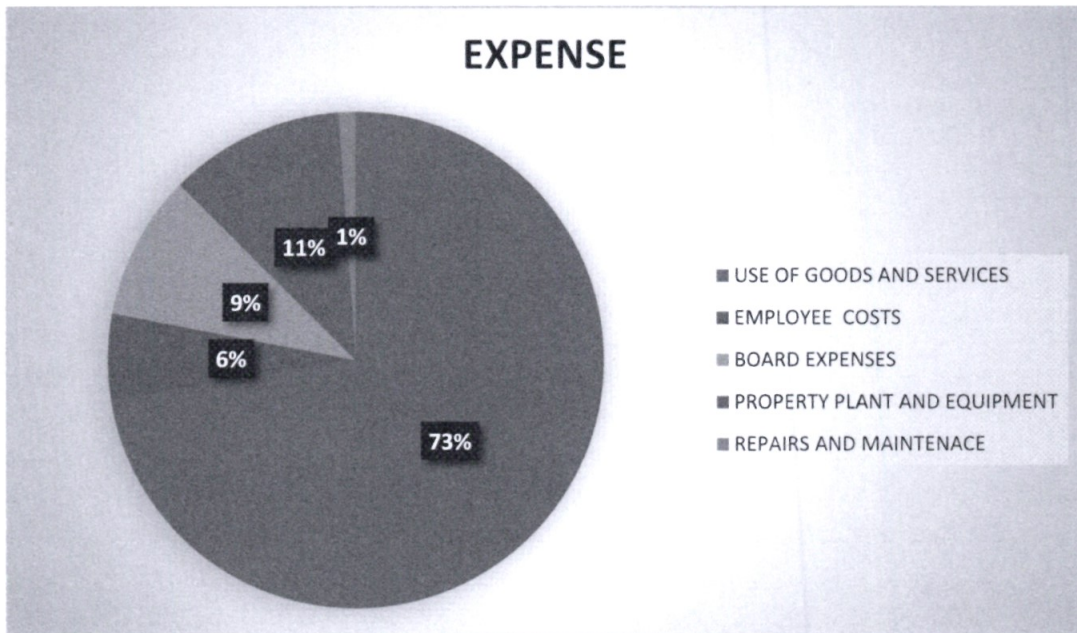
**Physiotherapy Council of Kenya  
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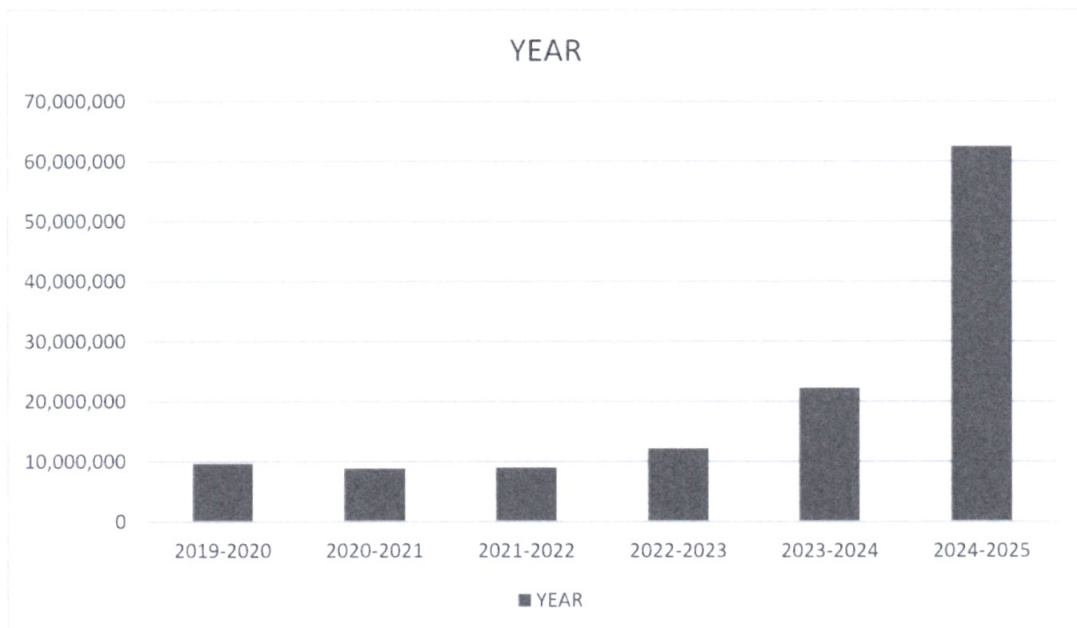
**Financial Performance**

PCK's financial health remained strong, driven by increased licensing revenue.

**Expense**



**REVENUE TREND**



### **Key Challenges**

#### **1. Regulatory Compliance Gaps**

Despite improvements, some practitioners and facilities remain non-compliant. Enhanced inspection and audit mechanisms are planned to address this.

#### **2. Limited Awareness in Rural Areas**

Public understanding of physiotherapy remains low, particularly in underserved regions. Expansion of outreach programs is necessary to bridge this gap.

#### **3. Funding Constraints**

Although funding increased, resource allocation remains tight, especially for large-scale advocacy projects and inspection coverage.

#### **4. Understaffing:**

The Council is largely understaffed (3 employees, 3 deployed from parent ministry) As a result, mandates are not fully executed. But with approval of HR instruments, this will be solved.

### **Strategic Priorities for 2024-2025**

- Development of PCK Strategic Plan: This sets the vision, mission, and direction for the Council's activities.
- Amendment of the Physiotherapist Act and Regulations: Aligns legal and regulatory frameworks with evolving professional standards.
- Development of BSc Core Curriculum, Diploma Core Curriculum, and Examination Guidelines: Establishes a foundation for quality education and professional standards.
- Development of Scopes of Practice for Physiotherapists (Diploma, BSc, and Specialist Levels): Defines clear professional roles and responsibilities to enhance service delivery.
- Actualization of the PCK Innovation Center: Drives innovation and creates a platform for research and development in physiotherapy.
- Mapping Partners to Support Council Activities: Builds collaborations and ensures resource mobilization for strategic initiatives.

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- Fundraising Walk: Raises visibility and resources to support Council operations and objectives.
- Celebrating World Physiotherapy Day: Enhances public awareness and promotes the profession.
- Financial Audit and Risk Management Training for Council Members and Secretariat: Builds financial oversight and governance competencies.
- Training of Secretariat on Planning and Budgeting: Enhances capacity for effective resource allocation and planning.
- Development of Finance, Risk, and Procurement Policy: Strengthens institutional governance and operational efficiency.
- Procurement of Office Equipment: Ensures optimal functionality and operational support.
- Dissemination of CPD Guidelines and Professional Codes of Conduct: Ensures adherence to professional and ethical standards among stakeholders.
- Inspection of Health Facilities, HND, and BSc Training Programs: Upholds the quality of services and training institutions.
- Administration of Pre-Registration Examinations: Ensures competence and readiness of physiotherapy graduates.
- Development of Professional Indexing Guidelines: Facilitates tracking and regulation of professional practice.
- Development of Clinical SOPs: Standardizes clinical practices for improved patient outcomes.
- Development and Communication of Financial Reporting Templates: Streamlines audit and compliance processes for transparency and accountability.
- Conduct Compliance Checks for Committees and Develop Compliance Checklists: Ensures adherence to regulatory frameworks and continuous improvement.

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- Review Financial Budgets for Compliance: Strengthens financial discipline and alignment with statutory requirements

**Conclusion**

The Physiotherapy Council of Kenya made significant strides in enhancing professional standards and public awareness in 2024-2025 Financial Year. While challenges persist, the Council's strategic focus on capacity building, regulatory enforcement, and public engagement positions it well for continued success.

Through collaboration with stakeholders, PCK remains committed to elevating physiotherapy in Kenya, ensuring that all citizens benefit from high-quality rehabilitative care.

**10. Environmental and Sustainability Reporting**

**i) Sustainability strategy and profile**

**Sustainability strategy and profile**

Physiotherapy Council of Kenya is dedicated to advancing sustainable healthcare practices, particularly in physiotherapy. The Council ensures that its operations and policies promote environmental conservation, equitable service delivery, and professional growth in the physiotherapy field.

**Sustainability Efforts**

PCK has implemented significant measures to incorporate sustainability into its operations. These include: Encouraging the use of digital platforms for licensing, training, and record-keeping to minimize paper usage, supporting physiotherapy facilities to transition to energy-efficient equipment and adopt environmentally friendly practices and Promoting telehealth services to reduce the carbon footprint associated with patient travel.

**Political and Macroeconomic Trends**

The Council operates within the framework of Bottom-up Economic Transformation Agenda (BETA) priorities, which demands increased access to healthcare. Economic challenges, including inflation and resource constraints, influence the availability of physiotherapy services, especially in underserved regions. Globally, PCK aligns its strategies with treaties like the Paris Agreement, which calls for action against climate change.

**International Best Practices**

PCK benchmarks its policies against global standards such as the WHO guidelines on sustainable healthcare and ISO 14001 for environmental management systems. This ensures the Council remains aligned with global sustainability goals while addressing local challenges.

The Council's is promoting renewable energy adoption in urban physiotherapy clinics.

**ii) Environmental performance**

The Physiotherapy Council of Kenya is dedicated to promoting sustainable practices within the physiotherapy sector, aligning with global best practices to reduce the environmental footprint of physiotherapy services. This report highlights the council's sustainability efforts across key areas such as energy efficiency, waste management, water conservation, sustainable procurement, and climate change mitigation. By adopting internationally recognized frameworks, including the United Nations Sustainable Development Goals (SDGs), the World Health Organization's (WHO) Health and Environment strategy, and the Health Care Without Harm (HCWH) initiative, the

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council aims to integrate environmental responsibility into physiotherapy practice. The report also provides a roadmap for future initiatives to foster a greener and healthier healthcare system.

Physiotherapists not only enhance the well-being of individuals but can also contribute to the health of the planet by adopting sustainable practices in their operations. The Physiotherapy Council of Kenya recognizes the urgent need for environmental responsibility in healthcare and is committed to integrating sustainability into the physiotherapy sector. This report discusses the council's initiatives, which align with international best practices such as the United Nations SDGs, the WHO Health and Environment Strategy, and the Health Care Without Harm (HCWH) framework.

Our focus is on:

- Energy Efficiency
- Waste Reduction and Management
- Water Conservation
- Sustainable Procurement
- Climate Change Mitigation

**iii) Employee welfare**

The Council complies with national human resource management policies, offering well-defined job descriptions and competitively recruiting for open positions as needed and as resources permit. It emphasizes gender equality and fosters national unity by hiring individuals from a range of ethnic and religious backgrounds.

The Council intends to allocate funds for training to enhance staff skills and capacity for effective and efficient service delivery. It plans to implement performance management practices and commit to achieving established goals.

A safe working environment is crucial for maintaining a productive workforce. The Council adheres to the Occupational Safety and Health Act of 2007 (OSHA) through various initiatives in collaboration with the Ministry, including:

- a) Training staff to handle fire emergencies.
- b) Providing First Aid Kits and promoting personal responsibility, which fosters social responsibility.

**iv) Market place practices-**

**a) Responsible competition practice**

The Council is committed to maintaining responsible competition practices and does not engage the public in competitive products and services. Internally, the Council emphasizes the integrity of its staff, recognizing that their conduct reflects on the organization as a whole. To support this, management conducts annual anti-corruption training for employees and requires management to sign and adhere to the Public Servants Ethics and Integrity Code as outlined by the Minis

Externally, the Council actively engages with the public and other stakeholders by creating forums for stakeholder engagement and feedback mechanisms.

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

In terms of responsible supply chain and supplier relations, the Council is dedicated to following the procurement principles specified in the Public Procurement and Asset Disposal Act of 2015 once its operational policies and guidelines are fully implemented.

**c) Responsible marketing and advertisement**

The Council also seeks to ensure responsible marketing and advertising practices. The Council maintains confidentiality regarding the information received from suppliers about their businesses and submitted bids, in accordance with the PPDA of 2015. Transparency is prioritized in the evaluation of suppliers based on the criteria detailed in solicitation documents. Additionally, the Council ensures that it receives value for money while also benefiting suppliers for the services, goods, or work rendered.

**d) Product stewardship**

The Council is focused on protecting consumer rights and interests. This involves advising the Ministry on applicable licenses and rates related to physiotherapy, with these matters subjected to public participation. The Council is committed to fostering public engagement during the development of any proposed product, service, policy, or guidelines.

In its role as the lead agency for physiotherapy in the Country, the Council also aspires to give back to the community through corporate social responsibility initiative. However, it currently lacks a structured approach to implementing these CSR activities.

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**11. Report of The Council**

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 activities of the Council as per the Act are as indicated on page iv-v

**ii) Results**

The results of the Council for the year ended June 30, 2024, are set out on page 1 to 7

**iii) Directors**

The members of the Council who served during the year are shown on page ix-xi.

**iv) Surplus remission**

The Council did not remit any funds to the consolidated fund for the year ended 30<sup>th</sup> June 2025

**v) 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 to carry out the audit of the Council for the year ended June 30, 2025.

By Order of the Council



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**Douglas Kotut**

**Secretary to the Board**

**04 December 2025**

**12. Statement of Council Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and (section 16) of the Physiotherapy Council of Kenya Act 2014 (Rev 2019) require the Council to prepare financial statements in respect of PCK, which give a true and fair view of the state of affairs of the Council at the end of the financial year and the operating results of the Council for that year. The Council is also required to ensure that the PCK 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 Council is responsible for the preparation and presentation of PCK's financial statements, which give a true and fair view at the end of the financial year ended on June 30, 2025.

This responsibility includes:

- a) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- b) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Council;
- c) 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;
- d) Safeguarding the assets of the Council;
- e) Selecting and applying appropriate accounting policies; and
- f) Making accounting estimates that are reasonable in the circumstances.

The Council takes responsibility for the Physiotherapy Council of Kenya's financial statements, which have been prepared in accordance with appropriate accounting policies, supported by reasonable and prudent judgments and estimates, and in line with International Public Sector Accounting Standards (IPSAS) as required by the PFM Act, 2012. The Councils believe that the PCK's financial statements accurately reflect the Council's transactions for the financial year ending June 30, 2025, as well as its financial position as of that date. Additionally, the Council confirms the completeness of the accounting records maintained for the Council, which have been used in the preparation of its financial statements and affirm the adequacy of the internal financial control systems in place.

The Council has not been made aware of any issues that would suggest the Council will not continue as a going concern for at least the next twelve months from the date of this statement.

**Physiotherapy Council of Kenya  
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**Approval of the financial statements**

The Council's financial statements were approved by the Board on 4<sup>th</sup> December 2025 and signed on its behalf by:



**Henry Opondo**  
**Chairperson of Council**  
**04 December 2025**



**Douglas Kotut**  
**Accounting Officer**  
**04 December 2025**

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON PHYSIOTHERAPY COUNCIL OF KENYA FOR THE YEAR ENDED 30 JUNE, 2025**

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### **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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, 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**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Physiotherapy Council of Kenya set out on pages 1 to 26, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Physiotherapy Council of Kenya 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 Physiotherapist Act, 2014 and the Public Finance Management Act.

### **Basis for Qualified Opinion**

#### **1. Unsupported Write Off of Impairment Loss**

The statement of financial performance and as disclosed in Note 14 reflects impairment loss of Kshs.8,393,019 which relates to intangible assets according to Note 14. However, audit verifications revealed that the impairment loss relates to receivables from exchange transactions since it relates to outstanding licenses, fees and permits according to Note 17 to the financial statements.

Further, no approval of the Cabinet Secretary was provided to write off the receivables contrary to Regulation 148(6) of Public Finance Management (National Government) Regulations, 2015 which states that if the loss falls within the Cabinet Secretary's powers under Section 69(2) of the Act, the Accounting Officer shall seek the approval of the Cabinet Secretary to authorize him or her to write off the loss of an amount exceeding the one hundred thousand (Kshs.100,000) shillings but not exceeding one percent of the national governments' entity's approved estimates excluding the Consolidated Fund Services in any one incidence.

In the circumstance, the accuracy, completeness and validity of the impairment loss of Kshs.8,393,019 could not be confirmed.

#### **2. Non Compliance With Public Sector Accounting Standards Board Template**

Review of the financial statements compared with Public Sector Accounting Standards Board reporting template revealed that the statement of performance against pre-determined objects does not reflect performance indicators and achievements in quantifiable and measurable terms.

Failure to plan and to report in quantifiable terms implies that performance and achievement cannot be measured.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects total receipts final budget of Kshs.208,000,000 and actual total receipts on a comparable basis of Kshs.63,979,452 resulting to revenue shortfall of Kshs.144,020,548 or 69%.

In the circumstances, the revenue shortfall may have affected implementation of planned activities.

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. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Council in 2024/2025 revealed that the matters indicated under Appendix 1 remained unresolved.

### **Other Information**

The Council members are responsible for the Other Information set out on page iii to xxxviii which comprise of Key Council Information and Management, The Council, Key Management Team, Chairman's Statement, Report of the Registrar, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Council and Statement of Council Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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 THE 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. Misclassification of Expenditure

The statement of financial performance and as disclosed in Note 9 reflects use of goods and services of Kshs.44,078,418 which includes other general expenses of Kshs.3,938,691. However, general expenses of Kshs.3,938,691 were not re classified to the relevant expense items contrary to Paragraph 2.2.2.4 of the National Treasury and Planning Circular Ref:AG.4/16/3 Vol.1(9) dated 24 June, 2020 on classification of expenses which states that all expenses that were previously under general expenses have been re classified to other expense lines to minimize duplication of some expense lines within the notes to the financial statements.

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

#### 2. Failure to Prepare a Memorandum Cashbook

The statement of financial performance and as disclosed in Note 9 reflects use of goods and services of Kshs.44,078,418. The expenditure includes other general expenses of Kshs.3,938,691. Examination of payment vouchers provided for audit revealed that officers were issued standing imprest amounting to Kshs.943,120. However, memorandum cashbooks were not prepared to support replenishments and payments related to these imprests contrary to Regulation 92 (14) of the Public Finance Management (National Government) Regulations, 2015 which states that the holder of a standing imprest shall keep a memorandum cash book to record all receipts and

payments and the balance on hand shall agree with the cash balance recorded in the cash book.

In the circumstances, Management was in breach of the law

### **3. Lack of Approved Human Resource Instruments**

The statement of financial performance as disclosed in Note 11 to the financial statements reflects employee costs of Kshs.3,604,138. However, the Council did not have a human resource policy, human resource structure and staff establishment and relies on seconded staff from the Ministry of Health, interns and staff on contract contrary to Part G(1) of Office of the President Circular Ref; OP/CAB.9/1A dated March 11,2020 which states that the Boards of Directors are required to ensure that they are implementing SCAC approved Human Resource Policy Instruments in line with Circular No. OP/SCAC.9/21/1/1 of 15 May 2017.

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

### **4. Lack of Market Survey in Procurement of Office Equipment**

The statement of financial position reflects property, plant and equipment of Kshs.13,658,184. Review of payment vouchers and procurement documents revealed that the Management used request for quotation to procure office equipment amounting to kshs.8,086,128 during the year under review. However, there was no evidence provided to confirm whether market survey was carried out and informed award and placing of orders contrary to Regulation 91(4) of the Public Procurement and Asset Disposal Regulations, 2020 states that before any decision to award a procurement under a request for quotation, the head of procurement function shall by way of professional opinion make a recommendation based on a market survey.

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

### **5. Failure to Prepare Quarterly Procurement Implementation Reports**

A review of the Council's annual procurement plan revealed the entity planned to procure goods and services amounting to Kshs.170,837,180. However, the Council did not demonstrate how the approved procurement plan for the year under review was implemented since the management did not prepare quarterly reports on implementation and submit to the Public Procurement Regulatory Authority. This contravenes regulation 40(6) of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, Management was in breach 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, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### Basis for Conclusion

#### 1. Lack of a Debt Management Policy

The statement of financial position reflects Nil receivables from non exchange transactions but Note 17 to the financial statements reflects total receivables from non exchange transaction of Kshs.8,393,019. However, review of the Council's does not have a guideline on debt management and provision for bad debts contrary to Section 66(1)(c) of Public Finance Management Act, 2012 which states that subject to the Constitution, the accounting officer of the Judiciary, Parliamentary Service Commission, constitutional commissions and independent offices shall monitor, evaluate and oversee the management of public finances in their respective entities, including the implementation of financial policies in relation to public finances.

In the circumstances, the effectiveness of internal control over management of receivables could not be confirmed.

#### 2. Lack of an Asset Management Policy Manual

The statement of financial position reflects property, plant and equipment of Kshs.13,658,184. Further, the statement of financial position reflects depreciation and amortization expense of Kshs.1,072,535. However, it was noted that the Council did not have an Asset Management Policy Manual contrary to Regulation 139(1)(a) and (b) of Public Finance Management Regulation, 2015 which states that the Accounting Officer of a national government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse and movement and conditions of assets can be tracked.

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 the Management and the Council**

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

The Council members 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

15 December, 2025

## Appendix 1-Unresolved Prior Year Audit Matters

No	Audit Issue
1	Unsupported Receivables
2	Variances in Capital Expenditure and Total Expenditure Performance Differences in the Statement of Comparison of Budget and Actual Amounts
3	Unsupported Prior Year Adjustments in Statement of Changes in Net Assets
4	Budgetary control and performance
5	Exceeded Board Expenses Ceiling
6	Irregular Travel and Accommodation Expenditure
7	Failure to Gazette Council Members
8	Lack of Approved Staff Establishment and Other Human Resource Instruments
9	Missing Stakeholders in the Composition of the Council
10	Lack of Internal Audit Services
11	Failure to do Board Evaluation
12	Lack of IT Internal Control Systems
13	Weaknesses in Management of Imprest

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


	Notes	Year ended	Year Ended
		30th June 2025	30th June 2024
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other government entities	6	40,000,000	00
Licenses and permits	7	22,499,382	22,253,979
<b>Total revenue</b>		<b>62,499,382</b>	<b>22,253,979</b>
<b>Expenses</b>			
Use of goods and services	8	44,649,460	9,471,986
Employee costs	9	3,604,138	2,385,596
Board Expenses	10	6,206,171	5,191,010
Depreciation and amortization expense	11	1,072,535	1,042,187
Repairs and maintenance	12	714,365	00
<b>Total expenses</b>		<b>56,246,669</b>	<b>18,090,779</b>
<b>Other Gains/(Losses)</b>			
Impairment Loss	13	(8,393,019)	00
<b>Surplus/ (deficit) before tax</b>		<b>(2,140,306)</b>	<b>4,163,200</b>
Taxation		00	00
<b>Surplus/(deficit) for the period/year</b>		<b>(2,140,306)</b>	<b>4,163,200</b>

The notes set out on pages 8 to 25 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 7 were signed on behalf of the Council by:




.....  
**Douglas Kotut**  
Accounting Officer

04 December 2025



.....  
**Fredrick Omondi**  
Head of Finance  
ICPAK M/No:34597

04 December 2025



.....  
**Henry Opondo**  
Chairman of the Board

04 December 2025

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**15 Statement of Financial Position as at 30 June 2025**

	Notes	Year ended 30th June 2025	Year Ended 30th June 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	14	10,315,075	11,209,388
Prepayments	15	1,717,779	00
Receivables from Non-Exchange Transactions	16	00	8,393,019
<b>Total Current Assets</b>		<b>12,032,854</b>	<b>19,602,407</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	17	13,587,144	7,331,493
<b>Total Non- Current Assets</b>		<b>13,587,144</b>	<b>7,331,493</b>
<b>Total Assets (A)</b>		<b>25,619,998</b>	<b>26,933,900</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	18	907,950	00
<b>Total Current Liabilities</b>		<b>907,950</b>	<b>00</b>
<b>Total Liabilities (B)</b>		<b>907,950</b>	<b>00</b>
<b>Net Assets (A-B)</b>		<b>24,712,048</b>	<b>26,933,900</b>
<b>Represented by:</b>			
Accumulated Surplus		<b>23,231,978</b>	26,933,900
Capital Fund	19	1,480,070	00
<b>Net Assets</b>		<b>24,712,048</b>	<b>26,933,900</b>

The financial statements set out on pages 1 to 7 were signed on behalf of the Council by:

**Physiotherapy Council of Kenya  
Annual Report and Financial Statements  
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**Douglas Kotut**  
Accounting Officer

04 December 2025



**Fredrick Omondi**  
Head of Finance  
ICPAK Member Number:  
34597

04 December 2025



**Henry Opondo**  
Chairman of the Board

04 December 2025

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

Description	Retained earnings	Capital Fund	Total
	Kshs	Kshs	Kshs
<b>As at July 1, 2023</b>	<b>22,770,700</b>	<b>00</b>	<b>22,770,700</b>
Surplus/ deficit for the year	4,163,200	00	4,163,200
<b>As at June 30, 2024</b>	<b>26,933,900</b>	<b>00</b>	<b>26,933,900</b>
Prior Year Adjustments (Note23)	(1,561,616)	00	(1,561,616)
Surplus/ (deficit) for the year	(2,140,306)	00	<b>(2,140,305)</b>
Capital/development grants received during the year	00	1,480,070	1,480,070
<b>As at June 30<sup>th</sup> 2025</b>	<b>23,231,978</b>	<b>1,480,070</b>	<b>24,712,048</b>

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

	Notes	Year ended 30	Year Ended 30
		June 2025	June 2024
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other government entities		40,000,000	00
Licenses and permits		22,499,382	22,253,979
<b>Total receipts</b>		<b>62,499,382</b>	<b>22,253,979</b>
<b>Payments</b>			
Use of goods and services		(43,816,458)	(9,471,986)
Employee costs		(3,604,138)	(2,385,596)
Board Expenses		(6,131,221)	(5,191,010)
Repairs and Maintenance		(714,365)	00
Tax (prior year obligation)		(1,561,617)	00
Tax (Advance tax)		(1,717,779)	00
<b>Total payments</b>		<b>(57,545,578)</b>	<b>(17,048,592)</b>
Deacreate/Increase in Payables		00	(2,400,000)
Deacreate/Increase in Payables		00	(4,226,020)
<b>Net cash flows from/ (used in) operating activities</b>	20	<b>4,953,803</b>	<b>1,420,633</b>
<b>Cash flows from investing activities</b>			
Public contributions and donations	19	1,480,070	00
Purchase of PPE and Intangible assets		(7,328,186)	(790,000)
<b>Net cash flows from/ (used in) investing activities</b>		<b>(5,848,116)</b>	<b>(790,000)</b>
<b>Net cash flows from financing Activities</b>		<b>00</b>	<b>00</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(894,313)</b>	<b>(2,210,633)</b>
Cash and cash equivalents at 1 July	14	11,209,388	13,420,021
<b>Cash and cash equivalents at 30 June</b>	14	<b>10,315,075</b>	<b>11,209,388</b>

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

	Original budget	Adjustment s	Final budget	Actual on comparab le basis	Performance difference	% of utiliza tion
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c* 100
Budget carryovers from the previous year*	0	0	0	0	0	0
<b>Receipts</b>						
Transfers from Other Government entities	40,000,000	0	40,000,000	40,000,000	0	100%
Public Contributions and Donations	150,000,000	0	150,000,000	1,480,070	148,519,930	1%
Licenses and permits	18,000,000	0	18,000,000	22,499,382	(4,499,382)	125%
<b>Total Receipts</b>	<b>208,000,000</b>	<b>0</b>	<b>208,000,000</b>	<b>63,979,452</b>	<b>144,020,548</b>	<b>31%</b>
<b>Payments</b>						
Use of Goods and Services	49,319,000	0	49,319,000	47,097,854	1,961,186	95%
Employee costs	3,420,000	0	3,420,000	3,604,138	(184,138)	105%
Remuneration of Directors	4,492,600	0	4,492,600	6,131,221	(1,713,571)	136%
Repairs and Maintenance	768,400	0	768,400	714,365	54,035	93%
<b>Total Payments</b>	<b>58,000,000</b>	<b>0</b>	<b>58,000,000</b>	<b>57,545,578</b>	<b>4,168,024</b>	<b>99%</b>
<b>Capital Expenditure Payments</b>	<b>150,000,000</b>	<b>0</b>	<b>150,000,000</b>	<b>7,328,186</b>	<b>0</b>	<b>5%</b>
<b>Surplus</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(894,313)</b>	<b>142,838,723</b>	<b>0</b>

Budget notes

1. The actual on a comparable basis for use of goods of Ksh. 47,095,854 includes a tax prepayment of Ksh. 1,717,779 and prior year tax obligation of Ksh. 1,561,617
2. The actual on comparable basis for capital expenditure of Ksh. 7,328,186 represents capital expenditure approved under recurrent expenditure and compared against the final budget of Ksh. 150,000,000 representing a 95% underutilization. This is due to resource limitations to construct the Physiotherapy Research and Innovation Centre-which was to be funded through public contributions and donations.
3. The actual on comparable basis for employee costs of Ksh.3,604,138 against our final budget of Ksh.3,420,000 represents a 5% overutilization. This occurred as a result of recruitment of extra staff in the month of June 2025.
4. The actual on comparable basis for remuneration of directors of Ksh.6,206,171 against our final budget of Ksh.4,492,600 represents a 36% overutilization due to increased training programs to enhance oversight.
5. The actual on comparable basis for licenses and permits of Ksh.22,499,382 against our final budget of 18,000,000 represents a 25% overcollection due to increased sensitization and compliance enforcement.
6. The actual on comparable basis for public contributions and donations of Ksh.1,480,070 against our final budget of Ksh.150,000,000 represents a 99% under collection due to overoptimistic projection on public donations.

**Budget Reconciliation**

Description of Particulars		Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	(894,313)
1	Opening cash balance was used to fund 2024-2025 expenditure	11,209,388
	Closing Cash and Cash Equivalent as per the statement of Cash flows	10,315,075

**Physiotherapy Council of Kenya  
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**19. Notes to the Financial Statements**

**1. General Information**

The Physiotherapy Council of Kenya was established under the Physiotherapy Council of Kenya Act of 2014, from which it derives its authority and accountability. The Council is fully owned by the National Government and operates within Kenya. Its primary function is to safeguard public health and safety by ensuring that physiotherapists providing services are both ethical and competent.

In these financial statements, the balance sheet is presented as the Statement of Financial Position, while the profit and loss account are reflected as the Statement of Financial Performance.

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

The financial statements have been prepared on a historical. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Council's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Council. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, the Physiotherapists 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 2025*

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**Notes to the Financial Statements (Continued).**

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43: Leases	<i>Applicable 1<sup>st</sup> January 2025</i>  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.  The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1<sup>st</sup> January 2025</i>  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.
IPSAS 45: Property Plant and Equipment	<i>Applicable 1<sup>st</sup> January 2025</i>  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.
IPSAS 46:	<i>Applicable 1<sup>st</sup> January 2025</i>

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Measurement	<p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47: Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></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><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49: Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>

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<p>IPSAS 50: Exploration For &amp; Evaluation of Mineral Resources</p>	<p><i>Applicable 1<sup>st</sup> January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the Council's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>
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***iii. Early adoption of standards***

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

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**Revenue from non-exchange transactions**

**Fees, taxes and fines**

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

**Transfers from other government entities**

The council did not receive any transfers from other government entities.

**b) Budget information**

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

**Notes to the financial statements (continued)**

basis. 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 on the face of the statement.

**c) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Council recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. The council values all its assets at historical cost.

Assets are depreciated on a straight and are allocated zero salvage value as follows:

- Motor Vehicles - 12.5%
- Computers And Related Equipment - 30%
- Office Equipment, Furniture, And Fittings - 12.5%

**d) 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.

**a) Financial assets**

**Trade and other receivables**

Trade and other receivables are recognized at historical values. The council does not provide allowances for any uncollectible amounts.

**b) Financial liabilities**

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

**Notes to the financial statements (continued)**

**c) Changes in accounting policies and estimates**

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

**d) Related parties**

The Council regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Council, or vice versa. Members of key management are regarded as related parties and comprise the council members, the Registrar and all employees of the Council.

**e) Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand and bank balances. The bank account balances include amounts held at Kenya Commercial Bank Limited, Moi Avenue Branch, and Cooperative Bank of Kenya at the close 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.

**f) Comparative figures**

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

**g) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

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

The preparation of the Council's financial statements in accordance with IPSAS requires management to make judgments, estimates, and assumptions that impact the reported amounts of revenues, expenses, assets, liabilities, and the disclosure of contingent liabilities at the end of the reporting period. However, uncertainty regarding these assumptions and estimates could lead to outcomes that require significant adjustments to the carrying amounts of assets or liabilities in future periods.

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**Notes to the financial statements (continued)**

**Estimates and assumptions.**

The key assumptions related to future events and other major sources of estimation uncertainty at the reporting date, which have a high likelihood of causing material adjustments to asset and liability values within the next financial year, are outlined below. The Council's assumptions and estimates are based on parameters available when the financial statements were prepared. However, changes in market conditions or unforeseen circumstances beyond the Council's control may necessitate revisions to these assumptions. Any such changes will be reflected in the assumptions as they occur.

**Useful lives and residual value**

The useful lives and residual values of assets are as per guidelines issued by the National Treasury in "Guidelines for Management of Specific Categories of Assets and Liabilities" of 2021. Further all assets were estimated to have no residual value at the end of their useful lives.

**Depreciation**

It is assumed that the Council's assets are depreciated on a straight-line basis over the useful life of the assets. The Councils depreciate its assets using the rates below. The Council does not depreciate assets on the year of acquisition.

- Motor Vehicles - 12.5%
- Computers And Related Equipment - 30%
- Office Equipment, Furniture, And Fittings - 15%

**6. Transfers from Other Government entities**

Description	Year ended 30th June 2025	Year Ended 30th June 2024
	KShs	KShs
<b>Unconditional Grants</b>		
Operational Grant	40,000,000	00
<b>Total Unconditional Grants</b>	<b>40,000,000</b>	<b>00</b>
<b>Total Government Grants and Subsidies</b>	<b>40,000,000</b>	<b>00</b>

This is to finance core mandate operations and payment of salaries by the Council.

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**Notes to the financial statements (continued)**

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

Name of The Council Sending The Grant	Amount recognized to Statement of Financial performance. *	Total transfers	Year Ended 30th June 2024
		(Year ended 30th June 2025)	
	KShs	KShs	KShs
State Department for Public Health and Professional Standards	40,000,000	40,000,000	00
<b>Total</b>	<b>40,000,000</b>	<b>40,000,000</b>	<b>00</b>

**7. Licenses, Fees and Permits**

Description	Year ended 30th June 2025	Year Ended 30th June 2024
	Kshs	Kshs
Licenses	10,562,029	9,392,029
Fees	11,937,353	12,861,950
<b>Total</b>	<b>22,499,382</b>	<b>22,253,979</b>

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**Notes to the financial statements (continued)**

**8. Use of Goods and Services**

Description	Year ended		Year Ended	
	30th	June	30th	June
	2025		2024	
	Kshs		Kshs	
Advertising	1,193,760		00	
Audit Fees	1,000,000		00	
Conferences and Delegations	3,076,332		917,860	
Consumables	1,081,650		601,000	
Fuel and Oil	1,515,000		350,000	
Rent expenses	1,332,000		1,332,000	
Telecommunication	274,450		18,500	
Training	7,600,600		1,517,200	
Travel, Subsistence & Other Allowances*	22,861,580		3,734,551	
Bank charges	52,532		27,646	
Printing and Stationery	1,447,680		76,606	
Consulting Fees	00		655,000	
Insurance	246,143		241,623	
Other Operating Expenses	2,967,733		00	
<b>Total</b>	<b>44,649,460</b>		<b>9,471,986</b>	

The audit fees include a provision of Ksh. **500,000** for the financial year 2024-2025. Rent includes an outstanding payable of **Ksh. 333,000**. Other operating expenses includes costs for exam setting, moderation, invigilation and marking.

**9. Employee Costs**

Description	Year Ended 30th June 2024	
	Year ended 30th June 2025	
	Kshs	Kshs
Salaries and wages	3,502,426	2,352,661
Employer contribution to health insurance schemes	00	9,175
Employer contribution to pension schemes	101,712	23,760
<b>Employee costs</b>	<b>3,604,138</b>	<b>2,385,596</b>

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**Notes to the financial statements (continued)**

**10. Board Expenses**

Description	Year ended 30th June 2025	Year Ended 30th June 2024
	Kshs	Kshs
Chairman/Directors' Honoraria	960,000	662,200
Sitting Allowances	3,093,000	3,374,125
Medical Insurance	00	00
Induction and Training	00	00
Travel and Accommodation	1,450,960	843,535
Other Allowances	702,211	311,150
<b>Total</b>	<b>6,206,171</b>	<b>5,191,010</b>

Other allowances include an outstanding statutory deduction of **Ksh. 74,950**

**11. Depreciation and Amortization Expense**

Description	Year ended 30th June 2025	Year Ended 30th June 2024
	Kshs	Kshs
Property, plant and equipment	1,072,535	1,042,187
<b>Total depreciation and amortization</b>	<b>1,072,535</b>	<b>1,042,187</b>

**12. Repairs and Maintenance**

Description	Year ended 30th June 2025	Year Ended 30th June 2024
	Kshs	Kshs
Vehicles	668,690	00
Furniture and Fittings	37,375	00
Computers and Accessories	8,300	00
<b>Total Repairs and Maintenance</b>	<b>714,365</b>	<b>00</b>

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**Notes to the financial statements (continued)**

**13. Impairment Loss**

Description	Year ended 30th June 2025	Year Ended 30th June 2024
	Kshs	Kshs
Intangible Assets	8,393,019	00
<b>Total Impairment Loss</b>	<b>8,393,019</b>	<b>00</b>

During the year under review, the Council identified an error in the recognition of subscription revenue and related receivables for the financial years 2022/2023 and 2023/2024. The affected amounts had been recognized as revenue and accrued as receivables despite the fact that no invoices had been issued and the criteria for revenue recognition under IPSAS 9 and IPSAS 23 had not been met.

Further, subscription renewal is mandatory only for practising members within the country. The Council has no legal mechanism to enforce subscription from non-practising members and members practising outside the country. Consequently, the related receivables did not constitute enforceable financial assets and were assessed as irrecoverable.

**14. Cash and Cash Equivalents**

Description	Year ended 30th June 2025	Year Ended 30th June 2024
	Kshs	Kshs
Current Account	10,315,075	11,209,388
<b>Total Cash and Cash Equivalents</b>	<b>10,315,075</b>	<b>11,209,388</b>

**Detailed Analysis of the Cash and Cash Equivalents**

Financial Institution	Account number	Year ended 30th June 2025	Year Ended 30th June 2024
		Kshs	Kshs
a) <b>Current Account</b>			
Kenya Commercial Bank	1208584197	8,835,005	11,209,388
Co-operative Bank	01101068328001	1,480,070	00
<b>Sub- Total</b>		<b>10,315,075</b>	11,209,388
<b>Grand Total</b>		<b>10,315,075</b>	11,209,388

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**Notes to the financial statements (continued)**

**15. Prepayments**

Description	Year ended	
	30th June 2025	Year Ended 30th June 2024
	Kshs	Kshs
Advance Tax	1,717,779	00
<b>Total</b>	<b>1,717,779</b>	<b>00</b>

This is calculated at 110% of prior year obligation in note 23.

**16. Receivables from Non-Exchange Transactions**

Description	Year ended 30th June 2025		Year Ended 30th June 2024	
	Kshs		Kshs	
Licences, fees and permits	00		8,393,019	
<b>Total receivables from non- exchange transactions</b>	<b>00</b>		<b>8,393,019</b>	
<b>Ageing Analysis- Receivables from non- exchange transactions</b>	<b>Year ended 30th June 2025</b>	<b>% of the total</b>	<b>Year Ended 30th June 2024</b>	<b>% of the total</b>
Less than 1 year	00	00%	6,291,500	75%
Between 1-2 years	00	00%	2,101,519	25%
Over 3 years	00	00%	0	0%
<b>Total</b>	<b>00</b>	<b>00%</b>	<b>8,393,019</b>	<b>100%</b>

Description	Year ended 30th June 2025		Year Ended 30th June 2024	
	Kshs		Kshs	
At the beginning of the year	8,393,019		10,456,499	
Recovered during the year	00		(2,065,480)	
Written off during the year	(8,393,019)		0	
At the end of the year	<b>00</b>		<b>8,393,019</b>	

**Physiotherapy Council of Kenya  
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**Notes to the financial statements (continued)**

**17. Property, Plant and Equipment**

<b>Cost</b>	<b>Motor vehicles</b>	<b>Furniture and fittings</b>	<b>Computers</b>	<b>Other Assets (specify)</b>	<b>Total</b>
<b>Depreciation Rate</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As At 1 July 2023</b>	<b>7,400,000</b>	<b>100,000</b>	<b>1,273,000</b>	<b>16,695</b>	<b>8,789,695</b>
Additions	0	790,000	0	0	<b>790,000</b>
<b>As at 30<sup>th</sup> June 2024</b>	<b>7,400,000</b>	<b>890,000</b>	<b>1,273,000</b>	<b>16,695</b>	<b>9,579,695</b>
Additions	0	580,489	5,247,477	1,500,220	<b>7,328,186</b>
<b>As at 30<sup>th</sup> June 2025</b>	<b>7,400,000</b>	<b>1,470,489</b>	<b>6,520,477</b>	<b>1,516,915</b>	<b>16,907,881</b>
<b>Depreciation And Impairment</b>					
At 1 July 2023	0	57,292	1,139,854	8,869	<b>1,206,015</b>
Depreciation	925,000	12,500	102,600	2,087	<b>1,042,187</b>
<b>As at 30<sup>th</sup> June 2024</b>	<b>925,000</b>	<b>69,792</b>	<b>1,242,454</b>	<b>10,956</b>	<b>2,248,202</b>
Depreciation	925,000	111,250	30,546	5,739	<b>1,072,535</b>
<b>As at 30<sup>th</sup> June 2025)</b>	<b>1,850,000</b>	<b>181,042</b>	<b>1,273,000</b>	<b>16,695</b>	<b>3,320,737</b>
<b>Net Book Values</b>					
<b>As at 30<sup>th</sup> June 2024</b>	<b>6,475,000</b>	<b>820,208</b>	<b>30,546</b>	<b>5,739</b>	<b>7,331,493</b>
<b>As at 30<sup>th</sup> June 2025</b>	<b>5,550,000</b>	<b>1,289,447</b>	<b>5,247,477</b>	<b>1,500,220</b>	<b>13,587,144</b>

**18 (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:

<b>Description</b>	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>NBV</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Motor Vehicles, Including Motorcycles	7,400,000	1,850,000	5,550,000
Computers And Related Equipment	6,520,477	1,273,000	5,247,477
Office Equipment, Furniture, And Fittings	2,987,404	197,737	2,789,667
<b>Total</b>	<b>16,907,881</b>	<b>3,320,737</b>	<b>13,587,144</b>

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**Notes to the financial statements (continued)**

Property plant and Equipment includes the following assets that are fully depreciated:

<b>Description</b>	<b>Cost or valuation</b>	<b>Normal annual depreciation charge</b>
Computers and Related Equipment	1,273,000	1,273,000
Office Equipment, Furniture and Fittings	16,695	16,695
<b>Total</b>	<b>1,289,695</b>	<b>1,289,695</b>

**18. Trade and Other Payables**

<b>Description</b>	<b>Year ended 30th June 2025</b>		<b>Year Ended 30th June 2024</b>	
	<b>Kshs</b>		<b>Kshs</b>	
Other payables	907,950		00	
<b>Total trade and other payables</b>	<b>907,950</b>		<b>00</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>Year ended 30th June 2025</b>	<b>% of the Total</b>	<b>Year Ended 30th June 2024</b>	<b>% of the Total</b>
Under one year	907,950	100%	00	00%
<b>Total (tie to above total)</b>	<b>907,950</b>	<b>100%</b>	<b>00</b>	<b>00%</b>

This includes rent payable. Ksh.333,000, provision for audit fees Ksh.500,000 and board expense statutory deductions, Ksh.74,950.

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**Notes to the financial statements (continued)**

**19. Public Contributions and Donations**

Description	Year ended 30th June 2025	Year Ended 30th June 2024
	Kshs	Kshs
Other Public Donations (PRIC walk)	1,480,070	00
<b>Total Transfers and Sponsorships</b>	<b>1,480,070</b>	<b>00</b>

**20. Cash Generated from Operations**

Description	Year ended 30th June 2025	Year Ended 30th June 2024
	Kshs	Kshs
Surplus for the year before tax	(2,140,306)	4,163,200
Adjusted for:	00	00
Depreciation	1,072,535	1,042,187
Impairment	8,393,019	00
Working capital adjustments	00	00
Increase in receivables	00	(4,226,020)
Increase in Payables	907,950	(2,400,000)
<b>Net cash flow from operating activities before tax</b>	<b>8,233,198</b>	<b>(1,420,663)</b>
Tax (prior year obligation)	(1,561,616)	00
Tax (Advance tax)	(1,717,779)	00
<b>Net cash flow from operating activities after tax</b>	<b>4,953,803</b>	<b>(1,420,663)</b>

**21. Financial Risk Management**

The Council's activities expose it to a variety of financial risks including credit and liquidity risks. The Council'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 Council's financial risk management objectives and policies are detailed below:

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**Notes to the Financial Statements (Continued)**

**i) Credit risk**

The Council has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks.

**Financial Risk Management**

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Receivables from non-exchange transactions	00	00	00	8,393,019
Bank balances	10,315,075	10,315,075	10,315,075	00
<b>Total</b>	<b>10,315,075</b>	<b>10,315,075</b>	<b>10,315,075</b>	<b>8,393,019</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Receivables from non-exchange transactions	8,393,019	8,393,019	8,393,019	00
Bank balances	11,209,388	11,209,388	11,209,388	00
<b>Total</b>	<b>19,602,407</b>	<b>19,602,407</b>	<b>19,602,407</b>	<b>00</b>

The Council has derecognized outstanding receivables from previous years, as they did not meet the criteria for recognition as per IPSAS 23.

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Council's directors, who have built an appropriate liquidity risk management framework for the management of the Council's short, medium and long-term funding and liquidity management requirements. The Council manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Council under non-derivative

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**Notes to the Financial Statements (Continued)**

financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Trade payables	74,650	333,000	00	407,950
Deferred income	00	00	1,480,070	1,480,070
<b>Total</b>	<b>221,620</b>	<b>00</b>	<b>1,480,070</b>	<b>1,888,020</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables	00	00	00	00
Deferred income	00	00	00	00
<b>Total</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>

**22. Related Party Disclosures**

**Nature of related party relationships**

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

**Government of Kenya**

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

**Other related parties include:**

- i) Ministry of Health-State Department of Public Health and Professional Standards
- ii) Key management.
- iii) Council.

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**Notes to the Financial Statements (Continued)**

Description	Year ended 30 <sup>th</sup> June 2025	Year Ended 30 <sup>th</sup> June 2024
	Kshs	Kshs
<b>Total</b>		
<b>a) Grants /transfers from the government</b>		
Grants from national govt	40,000,000	00
<b>Total</b>	<b>40,000,000</b>	<b>00</b>
<b>Key management compensation</b>		
Directors' emoluments	<b>00</b>	00
Compensation to key management	1,320,000	<b>1,320,000</b>
<b>Total</b>	<b>41,320,000</b>	<b>1,320,000</b>

**23. Prior Year Adjustments**

The prior year adjustments in the statement of financial position and the statement of net assets is as a result of corporation tax of 30% of the surplus for Financial Year 2023-24 i.e.

Description	Amount
Surplus for FY 2023-24	4,163,200
Add back depreciation	1,042,187
<b>Adjusted Surplus</b>	<b>5,205,387</b>
<b>30% of Adjusted Surplus</b>	<b>1,561,617</b>

**24. Events after the Reporting Period**

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

**25. Ultimate And Holding Council**

The Council is a Semi-Autonomous Government Agency under the Ministry of Health. Its ultimate parent is the Government of Kenya.

**26. 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:
<b>Basis of qualified opinion</b>				
1.	Unsupported Receivables	A schedule of supporting documents has been provided. There were no additional provisions during the year ended 30 <sup>th</sup> June 2024. The amount was erroneously included in additional provisions instead additional receivables.	Not Resolved	
2.	Variance in capital expenditure and Total Expenditure Performance Differences in the Statement of Comparison of Budget	This was a typing error during transfer to the reporting template. The Council has implemented measures to ensure it does not recur.	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
3.	Unsupported Prior year adjustments	Supporting schedules have been provided.	Not Resolved	
<b>Emphasis of Matter</b>				
1.	Budgetary control and performance	This was a computing error. The Council has implemented measures to ensure such errors do not recur.	Not Resolved	
<b>Report on Lawfulness and effectiveness in the use of Public Resources</b>				
1	Exceeded Board Expenses Ceiling	The council commits to adhere to the presidential circular.	Not Resolved	
2	Irregular Travel and Accommodation Expenditure	The council has since ceased to involve the board in management activities.	Not Resolved	
3	Failure to Gazette Council Members	The council has published the names of registered council members on its website <a href="https://www.pck.go.ke/licensed-">https://www.pck.go.ke/licensed-</a>	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		<u>physiotherapists</u> as allowed as alternative for gazettement.		
<b>Effectiveness of Internal Controls, Risk Management and Governance</b>				
1.	Lack of Approved Staff Establishment and other Human Resource Instruments	The Council has resubmitted its HR instruments to PSC from SCAC after guidelines clarifying that only PSC can approve HR instruments.	Not Resolved	
2.	Missing Stakeholders in the Composition of the Council	The council engaged Kenya Medical Training College and National Council for persons with Disabilities through the Ministry of Health and the two institutions have since submitted names of their representatives to the council.	Not Resolved	
3.	Lack of Internal Audit Services	The council has requested and received support from the Internal	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		Audit unit at the State Department for Public Health and Professional Standards to do internal audit activities as approval of HR instruments remain pending at the PSC.		
4.	Failure to do Board Evaluation	The council now conducts board evaluations.	Not Resolved	
5.	Lack of IT Control Systems	The council has developed a system database to manage physiotherapists and is in the process of procuring an Enterprise Resource Planning subject to availability of funds.	Not Resolved	
6.	Weaknesses in management of Imprest	Management now issues imprests and maintains an imprest register.	Not Resolved	

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**Registrar**

**04 December 2025**

**Physiotherapy Council of Kenya  
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**Appendix IV: Transfers from Other Government Entities**

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Developme nt/Others	Total Amount - KES	Statement of Financial Performance	Total Transfers during the Year
State Department for Public Health and Professional Standard		Recurrent	40,000,000	40,000,000	40,000,000
<b>Total</b>			<b>40,000,000</b>	<b>40,000,000</b>	<b>00</b>

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**Appendix V- Inter-Entity Confirmation Letter**

Name of Transferring Entity State Department for Public Health and Professional Standards

Name of Beneficiary Physiotherapy Council of Kenya

**Confirmation of amounts received by Physiotherapy Council of Kenya as at 30th June 2025**

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
		10,000,000	00	10,000,000	
		10,000,000	00	10,000,000	
		10,000,000	00	10,000,000	
		10,000,000	00	10,000,000	
<b>Total</b>		<b>40,000,000</b>	<b>00</b>	<b>40,000,000</b>	

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

**Head of Accounts Department - Disbursing Entity:**

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

**Head of Accounts Department - Beneficiary Council:**

Name Fredrick Omondi Sign [Signature] Date 24 December 2025