

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 30 JUN 2026

DAY.
Tuesday

OF

TABLED
BY:

CLERK-AT
THE-TABLE:

The Deputy
Majority Whip
Cecilia Chebet

THE AUDITOR-GENERAL

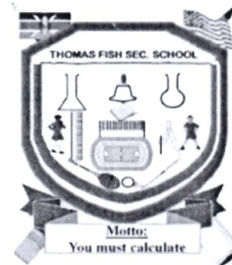
ON

PARLIAMENT
OF KENYA
LIBRARY

THOMAS FISH SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

KAJIADO COUNTY



THOMAS FISH SECONDARY SCHOOL

Secondary School

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

(Leave this page blank)

THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Table of Contents

Page

1. Acronyms and Glossary of Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility	xii
5. Report Of The Independent Auditors (<i>To be attached</i>)	xiii
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2023	1
7. Statement of Assets and Liabilities As At 30 th June 2023	2
8. Statement of Cash Flows for the Year Ended 30 th June 2023	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023	4
10. Significant Accounting Policies	7
11. Notes To The Financial Statements	9
12. Annexes	17

THOMAS FISH SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education

THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in **KAJIADO** County, **MASHUURU** Sub-County.

The school was registered in **2ND Feb. 2010** under registration number **PO/5/2/5305/10** and is currently categorized as a **COUNTY** public school established, owned or operated by the Government.

The school is a day & boarding mixed school and had **74** number of students as at **30th June 2023**. It has **1(ONE)** stream and **10** teachers of which **1** teacher is employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1.	Stanley Ntitanian	Chairman	21 st Dec. 2020
2.	Mr. R. K. Kipkorir Mr. R. L. Saitabaw	Secretary- Principal	21 st Dec. 2020 30 th May 2023
3.	Paul Solitei	Member	21 st Dec. 2020
4.	Richard Leng'ete	Member	21 st Dec. 2020
5.	James Pileu	Member	21 st Dec. 2020
6.	Ruth timothy	Member	21 st Dec. 2020
7.	Richard Tokoin	Member	21 st Dec. 2020
8.	Nicholas Raria	Member	21 st Dec. 2020
9.	Cecilia Koyeyio	Member – Rep CEB	21 st Dec. 2020
10.	Mercy Mwangi	Member Rep Teachers	21 st Dec. 2020
11.	Jonathan Kitoipei	Member	21 st Dec. 2020
12.	James Parsaloi	Member Special Needs	21 st Dec. 2020
13.	Julius Marao	Member - Community	21 st Dec. 2020
14.	Erick Ndungwa	Rep Students	21 st Dec. 2020
15.	Rahab Kuntai	Member	21 st Dec. 2020
15.	Kelly Marina	Member	21 st Dec. 2020

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****The functions of the School Board of Management are to:**

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Stanley Ntitanian 2. Robert Kipkorir 3. PA chairperson 4. Julius Marao 5. James Pileu	Chairperson Secretary Member Member Member	3/3 3/3 3/3 3/3 3/3
2	Audit Committee	1. Mr. Richard Leng'ete 2. Mr. Richard Tokoin 3. Nicholas Raria 4. Ruth timothy 5. Stanley Ntitanian	Chairperson Secretary Member Member Member	N/A
3	Finance, procurement and general purposes Committee	1. Mr. Richard Leng'ete 2. Mr. Richard Tokoin 3. Nicholas Raria 4. Ruth timothy 5. Stanley Ntitanian	Chairperson Secretary Member Member Member	N/A
4	Academic Committee	1. James Pileu 2. Mercy Mwangi	Chairperson Secretary	1/1 1/1

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

		3. Nicholas Raria	Member	1/1
5	Development Committee	1. Mr. Richard Leng'ete 2. Mr. Richard Tokoin 3. Nicholas Raria 4. Ruth timothy 5. Stanley Ntitanian	Chairperson Secretary Member Member Member	N/A
6	Discipline and welfare Committee	1. PA Chairperson 2. James Parsaloi 3. Kelly marina 4. Nicholas Raria 5. Paul Solitei	Chairperson Secretary Member Member Member	N/A
7	Adhoc Committee (if any during the year)	N/A	N/A	N/A

THOMAS FISH SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mr. R. K. Kipkorir - (1 st July 2022 - 30 th May 2023) Mr. R. L. Saitabaw – (30 th May 2023- 30 th June 2023)	TSC No.313000 TSC No. 375627
2	Deputy Principal	Mr. Sammy N. Kaboye	TSC No.380412
3	School Bursar	Mr. Hiram Mwai Gatugi	ID: 25449442
4	Other (specify)		

(e) Schools contacts

Post Office Box: 154-90132
Telephone: 0796485817
E-mail: thomasfishsecschool@gmail.com
Website: N/A
Face book: NA
Twitter: N/A

(f) School Bankers

Name of Bank: KCB
Branch EMALI
Postal Address. 9-90121 EMALI

(g) Independent Auditors

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

THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

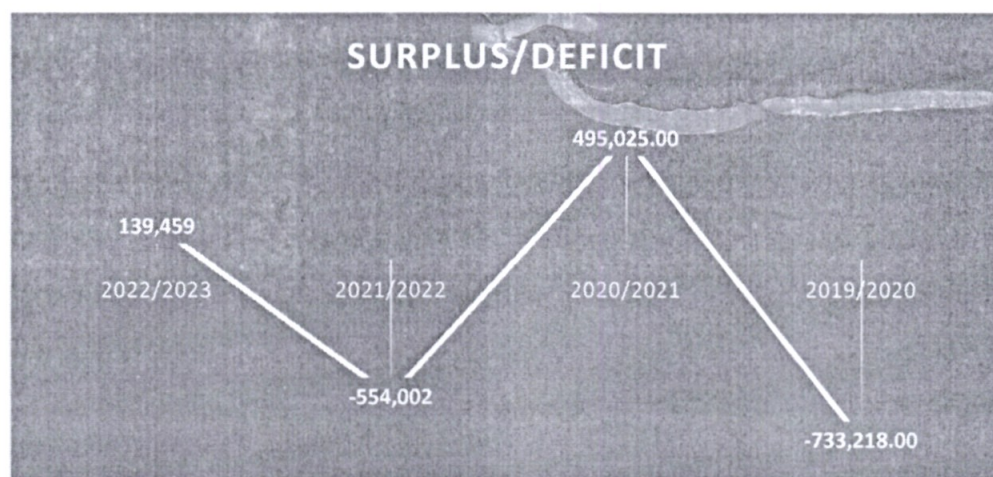
3. Summary Report of Performance of The School

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

a) Financial performance:

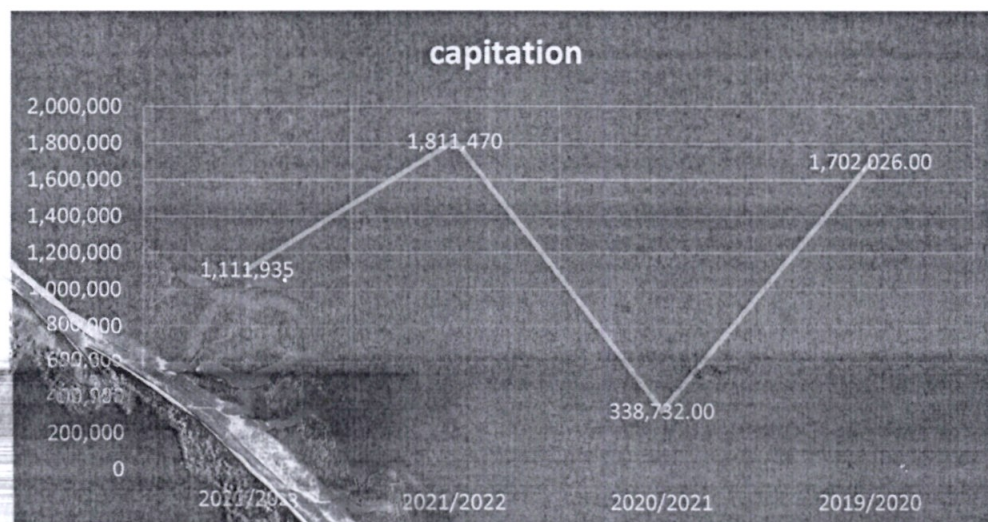
- *Surplus/ deficit for the year and a comparison of the same for the last three years*

year	2022/2023	2021/2022	2020/2021	2019/2020
surplus/deficit	139,459	(554,002)	495,025.00	(733,218.00)



- *Capitation grants from the Ministry of Education for the last three years*

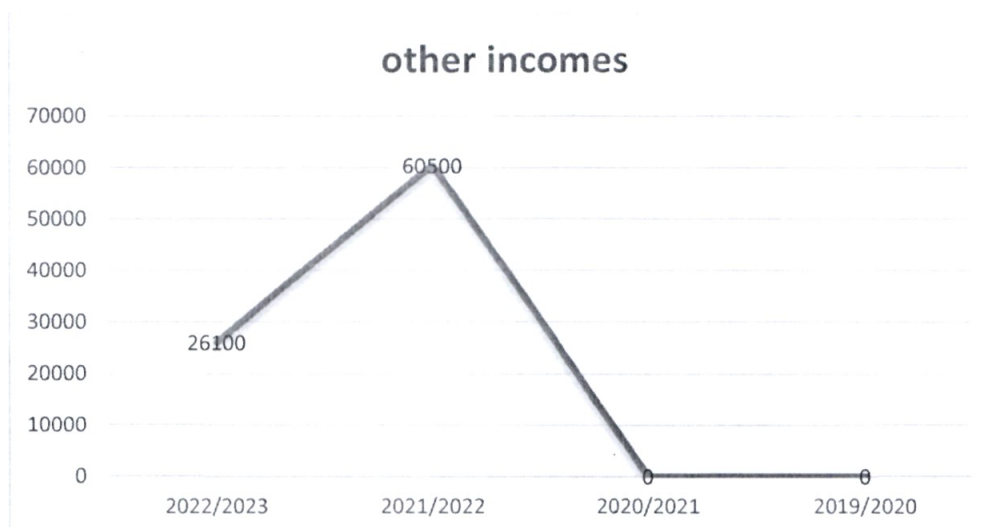
year	2022/2023	2021/2022	2020/2021	2019/2020
capitation	1,111,935	1,811,470	338,732.00	1,702,026.00



THOMAS FISH SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

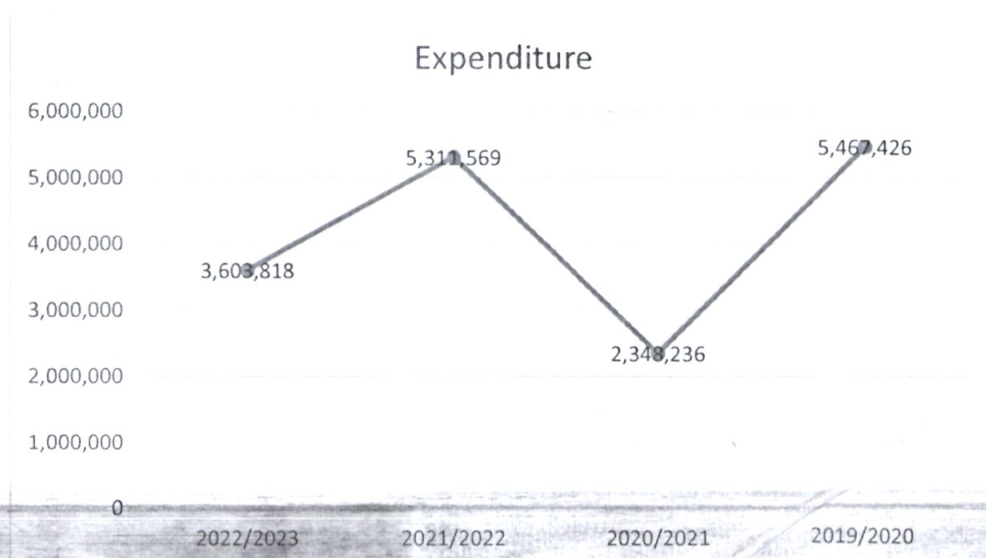
- A three-year overview of growth of other income(s) earned by the school.

year	2022/2023	2021/2022	2020/2021	2019/2020
other incomes	26,100	60,500	0	0



- A three-year overview of growth in expenditure of the school

Year	2022/2023	2021/2022	2020/2021	2019/2020
Expenditure	3,603,818	5,311,569	2,348,236	5,467,426

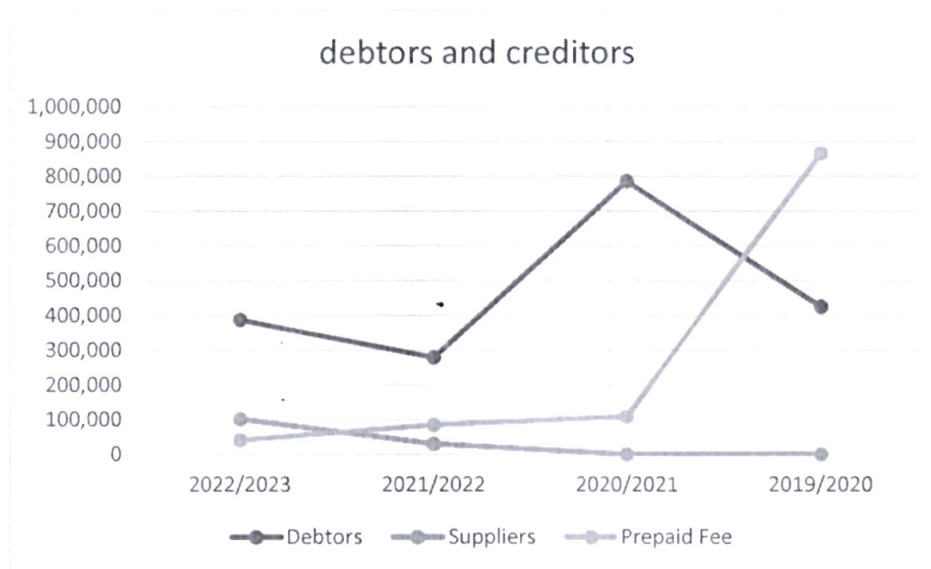


THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

- Movement of debtors and creditors of the school over the last three years

year	2022/2023	2021/2022	2020/2021	2019/2020
Debtors	386,946	279,003	786,000	425,426
Suppliers	101,912	30,800	-	-
Prepaid Fee	41,105.00	84,813.00	108,964	865,190



b) Teacher Student ratio:

teacher to student ratio,

1:9

Number of teachers recruited and posted to the school within the year, N/A

Number of teachers that were transferred/ retired during the period N/A

Number of teachers employed by TSC, N/A

Number of teachers employed by BOM. N/A

c) Mean score in the 2022 KCSE:

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	P	U	W	2022	GD	DEV
2020	20	0	0	0	0	0	0	0	0	0	1	13	6	0	0	0	0	0	1.750	D-	-0.292
2021	15	0	0	0	0	0	0	0	0	0	2	9	4	0	0	0	0	0	1.867	D-	+0.117
2022	17	0	0	0	0	0	0	0	1	2	5	8	1	0	0	0	0	0	2.467	D	+0.780

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****d) Number of Candidates in the 2022 KCSE:**

YEAR	ENTRY
2020	20
2021	15
2022	17

e) Capacity of the school:

S/N	ENROLMENT	FACILITY	Number	ADEQUECY	REMARKS
1.	80	CLASS ROOMS	6	adequate	
2.	80	KITCHEN	1	adequate	
3.		DINING HALL	1	adequate	needs furniture
4.	80	DORMITORY	2	adequate	
5.	80	LABORATORY	1	inadequate	18 student capacity
6.	80	LIBRARY	0		needs a set up
7.	80	ICT LAB	1		needs a set up
8.	80	TOILETS	13 4 6		boys girls teacher

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****f) Development projects carried out by the school:**

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Fencing Of School Compound	MOE CAPITATION (INFRASTRUCTURE)	70% COMPLETE	1.3 million	1 million	with availability of funds

**School Principal**

THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

4. Statement of School Management Responsibility

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

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

The Board of Management of *THOMAS FISH SECONDARY SCHOOL* accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.

P. Ikam
.....

Name: PARSEEN IKAM

Designation: Chairman, School Board of Management

Date: 19/4/23

G. Mwaniki
.....

Name: GERALD MWANIKI

Designation: School Principal & Secretary to Board of Management

Date: 19/4/23



H. Gatugi Mwai
.....

Name: Hiram Gatugi Mwai

Designation: Bursar/ Finance Officer

Date: 19/4/23

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON THOMAS FISH SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – KAJIADO COUNTY

PREAMBLE

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

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

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the 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

Adverse Opinion

I have audited the accompanying financial statements of Thomas Fish Secondary School set out on pages 1 to 16, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the statement of budgeted versus 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

Report of the Auditor-General on Thomas Fish Secondary School for the year ended 30 June, 2023 – Kajiado County

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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of Thomas Fish Secondary School as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed several omissions and inaccuracies as detailed below:

- i. The statement of receipts and payments reflects Government grants for operations amounting to Kshs.795,777, which differed from an amount of Kshs.902,877 reflected in the supporting schedule, resulting in an unexplained variance of Kshs.107,100;
- ii. The statement of receipts and payments reflects a surplus of Kshs.139,459, while the statement of assets and liabilities reflects a surplus of Kshs.174,868, resulting in unexplained variance of Kshs.35,409;
- iii. The statement of receipts and payments reflects total receipts of Kshs.3,743,277 while the statement of cash flows reflects total receipts of Kshs.3,749,155, resulting in an unexplained variance of Kshs.5,878;
- iv. The statement of receipts and payments reflects total payments of Kshs.3,603,818 while the statement of cash flows reflects total payments of Kshs.3,466,657 resulting in an unexplained variance of Kshs.137,161; and,
- v. The statement of assets and liabilities reflects total cash and cash equivalents balance of Kshs.150,824 while the statement of cash flows reflects a closing cash and cash equivalents balance of Kshs.2,501,577, resulting in an unexplained variance of Kshs.2,350,753.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed

2. Unsupported Payments

The statement of receipts and payments reflects Boarding and School fund payments of Kshs.2,628,768 as disclosed in Note 9 to the financial statements. However, review of the payment vouchers revealed that the expenditures were made without adequate supporting documents, such as requisitions, local purchase orders, delivery notes, inspection reports and goods received notes.

In the circumstances, the regularity, accuracy and completeness of the boarding and School fund payments amount of Kshs.2,628,768 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.5,813,607. However, the supporting schedules and corresponding invoices were not provided for audit review. Further, as disclosed in Note 13 to the financial statements, the balance includes receivables amounting to Kshs.3,301,637, which have been outstanding for over three (3) years. However, there was no policy for the impairment of long outstanding fees arrears, casting doubt on the fair presentation of the accounts receivable balance.

In the circumstances, the accuracy and completeness of the receivables balance of Kshs.5,813,607 could not be confirmed.

4. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.3,463,454 as disclosed in Note 14 to the financial statements. However, the balance was not supported by invoices or an aging analysis schedule.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.3,463,454 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Thomas Fish Secondary School 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 adverse opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.4,141,750 and Kshs.3,059,029 respectively, resulting in an under-funding of Kshs.1,082,722 or 26% of the budget. However, the School spent an amount of Kshs.3,059,638 against actual receipts amounting to Kshs.3,059,029, resulting in over-utilization of Kshs.609.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

Management is responsible for the Other Information set out on pages iii to xii which comprise of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School'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 no material misstatement of this Other Information, I am required to report that fact. I have nothing to report to 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, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

The financial statements for the year under review were submitted for audit on 18 October 2023 which was after the statutory deadline of 30 September, 2023. This was contrary to Section 81(4) of the Public Finance Management Act, 2012, which states that not later than three (3) months after the end of each financial year, the accounting officer shall submit the entity's financial statements to the Auditor-General and a copy to the Controller of Budget and The National Treasury.

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

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

The statement of receipts and payments reflects Boarding and School fund payments amount of Kshs.2,628,768 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.40,000 transferred to the Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government Funding System and there is no assurance that it has implemented effective,

efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.40,000 could not be confirmed.

3. Failure to Maintain Procurement Records

Review of expenditure records revealed that the School did not maintain procurement records, such as tender documents, tender advertisements, bid evaluation reports, correspondence with suppliers, contract documents, payment certificates and contract performance monitoring reports. This was contrary to Section 68 of the Public Procurement and Asset Disposal Act, 2015 that requires an accounting officer of a procuring entity to keep records for each procurement for at least six (6) years after the resulting contract has been completed or, if no contract resulted, after the procurement proceedings were terminated.

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

4. Failure to Prepare a Strategic Plan

During the year under review, the School did not have an approved Strategic Plan. This was contrary to Regulation 32(5) of the Public Finance Management (National Government) Regulations, 2015, which requires all budget proposals to be supported by the National Government entity's strategic plan.

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

5. Failure to Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.795,777 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.301,000 in respect of infrastructure grants, which were to be transferred to the infrastructure bank account for maintenance and improvement of the School's facilities. However, only Kshs.107,100 was transferred to the infrastructure account, leaving a balance of Kshs.193,900 as at 30 June, 2023. This was contrary to the Ministry of Education Circular Ref. No. MOE.HQS/3/13/3 dated 16 June, 2021, which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account within fifteen (15) days upon receipt of the funds in the operations account.

In the circumstances, Management was in breach of the Ministry of Education circular.

6. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to Public Secondary Schools through the Kenya Institute of Curriculum Development (KICD) delivered thirty-eight (38) books, titled "Father of Nations" on 2 February, 2023 to

the School. However, review of records revealed that none of the books were issued to the students.

In the circumstances, value for money on the excess textbooks could not be confirmed.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of an Audit Committee

During the year under review, the School had not constituted an Audit Committee as required by Regulation 166(2) of the Public Finance Management (National Government) Regulations, 2015, which states that each year the audit committee shall carry out an annual review of the independence, performance and competency of the internal unit and comment on effectiveness in the annual report. Further, Section 61(2)(d) of the Basic Education Act, 2013, requires the Board of Management to establish an Audit Committee among other Board committees.

In the circumstances, the existence of effective oversight mechanisms could not be confirmed.

2. Weaknesses in the Board of Management

The School Board of Management was constituted under Section 55 of the Basic Education Act, 2013. However, appointment letters for all the board members, meeting attendance registers, and payment schedules for the respective allowances paid were not provided for audit review.

In the circumstances, the effectiveness of the governance mechanism at the School could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the School'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

28 April, 2026

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****6. Statement Of Receipts and Payments For the Year Ended 30th June 2023**

Description Of Vote Head	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	209,058	397,667
Government grants for operations	2	795,777	873,304
Government Grants for infrastructure	3	107,100	540,500
School fund income- parents' contributions	4	2,631,342	2,946,097
Miscellaneous incomes	5	-	-
Total Receipts		3,743,277	4,757,567
Payments			
Tuition	6	196,600	399,134
Operations	7	670,820	993,454
Infrastructure	8	107,630	855,952
Boarding and school fund	9	2,628,768	3,063,029
Total Payments		3,603,818	5,311,569
Surplus/Deficit		139,459	(554,002)

The school financial statements were approved on 19/6/23 2023 and signed by:

P. Kam

Name: PARSEEN IKAM

Chair BOM

Date:

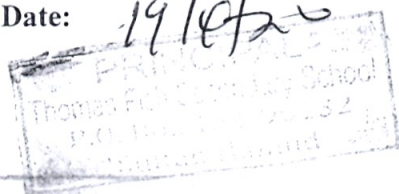
19/6/23

Gmw

Name: GERALD MWANIKI
School Principal/ Secretary to
BOM

Date:

19/6/23



Hirum

Name: Hiram Gatugi Mwai

Bursar/ Finance Officer

Date:

19/6/23

THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022/2023 Kshs	2021/2022 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	150,514	11,056
Cash balances	11	310	310
Short term investments	12	-	-
Total cash and cash equivalent		150,824	150,824
Account's receivables	13	5,813,607	5,766,924
Total financial assets		5,965,031	5,778,290
Financial liabilities			
Accounts payables	14	3,463,454	3,451,880
Net financial assets		2,501,277	2,326,410
Represented by			
Accumulated fund b/fwd	15	2,326,410	2,693,340
Surplus/deficit for the year		174,868	(366,631)
Net financial position		2,501,277	2,326,410

The school's financial statements were approved on 19/4/2023 and signed by:

P. Nam

Name: Stanley Ntitanian

Chair BOM

Date: 19/4/2023

Amu

Name: Mr. R. L. Saitabaw
School Principal/ Secretary to
BOM

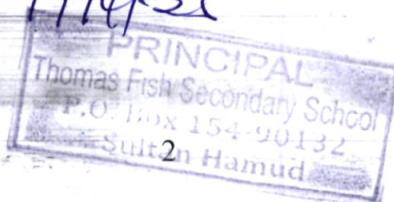
Date: 19/4/2023

Hatum

Name: Hiram Gatugi Mwai

Bursar/ Finance Officer

Date: 19/4/2023



THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		209,058	397,667
Government grants for operations		795,777	873,304
Government grants for infrastructure		107,100	540,500
School fund income- parents contributions/ fees		2,637,220	3,165,281
Other income		-	-
Total receipts		3,749,155	4,976,751
Payments			
Cash outflows for tuition		196,600	399,134
Cash outflows for operations		670,820	993,454
Cash outflows Boarding/lunch and school fund payments		2,599,237	3,094,842
Total payments		3,466,657	4,487,430
Net cash inflow/outflow from operating activities		282,498	489,321
Cash flow from investing activities			
Acquisition of assets		107,630	855,952
Net cash inflow/outflows from investing activities		107,630	855,952
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		174,868	(366,631)
Cash and cash equivalent at beginning of the FY		2,326,710	2,693,340
Cash and cash equivalent at end of the FY		2,501,577	2,326,710

The school's financial statements were approved on 19/4/23 2023 and signed by:

P. Vam

Name:

Chair BOM

Date:

19/4/23

Amu

Name:

School Principal/Secretary to BOM

Date:

19/4/23

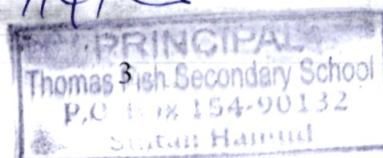
H. GATUGI

Name:

Bursar/ Finance Officer

Date:

19/4/23



THOMAS FISH SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
Tuition	310,800.00		310,800.00	209,057.75	67.26
(2) CAPITATION GRANT ON OPERATIONS	-		-		
Others	705,000.00		705,000.00	585,823.25	83.10
Repairs and maintenance	375,000.00		375,000.00	290,000.00	77.33
Medical	150,000.00		150,000.00		-
Activity	112,500.00		112,500.00	27,053.50	24.05
SMASSE	15,000.00		15,000.00		-
(3) FEES CHARGED ON PARENTS	-		-		
Personnel emoluments	311,700.00		311,700.00	47,256.00	15.16
Repairs and maintenance	150,000.00		150,000.00	4,120.00	2.75
Local transport / travelling	197,850.00		197,850.00	32,991.00	16.67
Electricity and water	153,000.00		153,000.00	30,353.00	19.84
Administration costs	212,700.00		212,700.00	279,531.00	131.42

THOMAS FISH SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Activity	37,500.00		37,500.00	16,065.00	42.84
Fee on Boarding Equipment and Stores	833,200.00		833,200.00	1,536,778.00	184.44
Lunch program	577,500.00		577,500.00	-	-
TOTAL INCOME	4,141,750.00		4,141,750.00	3,059,028.50	73.86
EXPENDITURE					
TUITION					
Tuition	494,800.00		494,800.00		
(2) EXPENDITURE FOR OPERATIONS	-		-		
Personnel emoluments	672,000.00		672,000.00		-
Repairs, maintenance& improvements	175,000.00		175,000.00	107,100.00	61.20
Local transport / travelling	351,000.00		351,000.00		-
Electricity, water and conservancy	240,000.00		240,000.00		-
Administration costs	143,130.00		143,130.00	654,100.00	457.00
(3) EXPENDITURE FOR SCHOOL FUND	-		-		
Personnel emoluments	144,000.00		144,000.00	297,320.00	206.47
Repairs, maintenance and improvements	215,000.00		215,000.00	12,500.00	5.81

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Local transport / travelling	95,000.00		95,000.00	150,150.00	158.05
Electricity, water and conservancy	35,000.00		35,000.00	88,000.00	251.43
Administration costs	328,500.00		328,500.00	669,020.00	203.66
Boarding Equipment and Stores	1,243,980.00		1,243,980.00	1,077,340.00	86.60
Bank Charges	4,340.00		4,340.00	4,108.00	94.65
TOTALS	4,141,750.00		4,141,750.00	3,059,638.00	73.87

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The *school* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has actually been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

4. Cash and cash equivalents

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

THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

THOMAS FISH SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Reference Materials	209,058	198,675
Exercise Books	-	45,814
Laboratory Equipment	-	30,342
Internal Exams	-	15,371
Teaching / Learning Materials	-	17,465
Operations A/C	-	90,000
Total	209,058	397,667

2 Government Grants for Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	-	367,063
Repairs And Maintenance	182,900	
Local Transport / Travelling	-	100,434
Electricity And Water	-	48,715
Administration Costs	585,823	308,376
Activity	27,054	48,716
Total	795,777	873,304

3 Government Grants for infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Maintenance & Improvement	107,100	540,500
Total	107,100	540,500

4 School Fund Income - Parents Contribution/Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel emoluments	47,256	175,508
Repairs and maintenance	41,200	114,836
Local transport / travelling	32,991	102,518
Electricity and water	30,353	81,890

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Description	2022/2023	2021/2022
	Kshs	Kshs
IGA	26,100	61,500
Administration costs	279,531	112,938
Activity	16,065	21,850
Fee on Boarding Equipment and stores	1,536,778	1,869,238
Bursary	240,000	203,000
Arrears	339,963	202,819
Prepayments	41,105	-
Total	2,631,342	2,946,097

5 Miscellaneous Incomes

Description	2022/2023	2021/2022
	Kshs	Kshs
Other Income (<i>specify</i>)*	-	-
Total	-	-

6 Tuition

Description	2022/2023	2021/2022
	Kshs	Kshs
Exercise Books	-	18,000
Reference materials	-	119,240
Laboratory Equipment	-	120,170
Teaching / Learning Materials	195,490	3,200
Exams And Assessment	-	137,300
Bank Charges	1,110	1,224
Total	196,600	399,134

7 Operations

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	-	484,500
Administration Cost	654,100	80,120
Repairs And Maintenance & Improvements	-	119,900
Local Transport / Travelling	-	152,900
Electricity And Water	-	28,000

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Activity Expenses	15,610	35,000
Tuition A/C	-	90,000
Bank Charges	1,110	3,034
Total	670,820	993,454

8 Infrastructure

Description	2022/2023	2021/2022
	Kshs	Kshs
Fence	107,000	855,700
Bank Charges	630	252
Total	107,630	855,952

9 Boarding And School Fund

Description	2022/2023	2021/2022
	Kshs	Kshs
Personnel Emoluments	297,320	433,900
Repairs And Maintenance & Improvements	12,500	303,895
Local Transport / Travelling	150,150	498,400
Electricity And Water	88,000	96,000
Activity	43,700	600
Administration Costs	669,020	126,650
Bank Charges	4,108	11,494
Fee On Boarding Equipment and Stores	1,077,340	1,297,290
RD cheques	-	16,800
Creditors	46,630	75,000
Bursary	240,000	203,000
Total	2,628,768	3,063,029

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/2023	2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account	active	1109551576	14,160	1,702
Operations Account	active	1109551371	126,923	1,967
School Fund Account/Boarding	active	1116197359	8,264	5,690
Infrastructural Account	active	125943318	1,167	1,697
Total			150,514	11,056

THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

11 Cash In Hand

Description	2022/2023	2021/2022
	Kshs	Kshs
Notes and Coins	310	310
Total	310	310

12 Short Term Investments

Description	2022/2023	2021/2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

13 Accounts Receivable

Description	2022/2023	2021/2022
	Kshs	Kshs
Fees Arrears	5,813,907	5,766,924
Other Non-Fees Receivables	-	-
Salary Advances (list/schedule attached)	-	-
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	5,813,907	5,766,924

13 b Ageing Analysis of Accounts Receivable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	386,946	7%	-	0%
Between 1- 2 years	-	0%	279,003	5%
Between 2-3 years	1,503,759	38%	1,564,719	40%
Over 3 years	3,923,202	67%	3,923,202	68%
Total (should tie to note 13 a)	5,813,907		5,766,924	

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****14 Accounts Payable**

Description	2022/2023	2021/2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,422,349	3,367,067
Prepaid Fees	41,105	84,813
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	3,463,454	3,451,880

14a. Ageing Analysis of Accounts Payable

Description	2022/2023		2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	101,912	3%	-	0%
Between 1- 2 years	18,800	1%	30,800	1%
Between 2-3 years	-	0%	-	0%
Over 3 years	3,301,637	96%	3,336,267	99%
Total (should tie to note 14)	3,422,349		3,367,067	%

15 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Balances	11,056	556,867
Cash Balances	310	-
Short Term Investments	-	-
Receivables	5,766,924	5,690,740
Payables	(3,451,880)	(3,554,267)
Total	2,326,410	2,693,340

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****Other important disclosure notes**

IPSAS Cash Standard encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

16 Non-current Liabilities Summary

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022/2023	2021/2022
		Kshs	Kshs
Cattle	-	-	-
Goats	-	-	-
Trees	-	-	-
Coffee Or Tea Plantation	-	-	-
Poultry	-	-	-
Others (specify)	-	-	-
Total	-	-	-

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023**

Other important disclosure notes**19 Stock/ Inventory**

Description	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

20 Progress On Follow Up Of Auditor Recommendations

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

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

Sign and Date
Principal



THOMAS FISH SECONDARY SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2023****12. Annexes****Annex I - Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
1.Jared Otieno	111,702	2014		111,702	111,702	
2. Wycliffe Lijoodi	106,470	2014		106,470	106,470	
3. Mercy Lewett	385,400	2016		385,400	385,400	
4. Dpl Festive	26,735	2016		26,735	26,735	
5. Kepoi Setero	96,400	2017		56,400	56,400	
6. Josph Nkeleyian	280,000	2015		260,000	260,000	
7. School equipments	37,000	2019		37,000	37,000	
8. Trumpet computers service	474,501	2012		474,501	474,501	
9. Kamishen bookshop	115,530	2016		100,530	100,530	
10. Ebenezer lab and tech	883,664	2012		883,664	883,664	
11. Minever bookshop	36,680	2017		36,680	36,680	
12. L V bookshop	34,630	2016	34630	0	34,630	
13. Home health	13,300	2016		13,300	13,300	
14. Cyber school	3,980	2012		3,980	3,980	
15. Dakar General Merchants	24,000	2018		24,000	24,000	

THOMAS FISH SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2023

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
16. Fire Fighting And Equipments	28,800	2013		28,800	28,800	
17. Haron Ngundo	14,325	2015		14,325	14,325	
18. Prime Hood Supplies	538,700	2013		538,700	538,700	
19. Jokmers Hardware	58,450	2013		58,450	58,450	
20. Peter Muriithi	72,000	2021		72,000	72,000	
21. Daniel Tumpei	66,000	2020		66,000	66,000	
22. Dominic Kasyoki	3,000	2014		3,000	3,000	
23. Cubas Gen. Supplies		2022	12000	0	12,000	
24. Kepoi Sentero		2022		10,000	10,000	
25. NHIF		2022		8,800	8,800	
26. Thomas Ngamau		2023		10000		
27. Zeraki Finance		2023		17292		
28. NHIF		2023		16000		
29. NSSF		2023		13830		
30. Elites Kite Bookshop		2023		44790		
TOTAL	3,411,267		46,630	3,422,349	3,367,067	

Annex 2 – Summary of Fixed Assets Register

THOMAS FISH SECONDARY SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2023

Asset Class	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	15,000,000	-	-	15,000,000
Buildings And Structures	4,800,000	-	-	4,800,000
Motor Vehicles	N/A	-	-	N/A
	595,000	-	-	595,000
	300,000	-	-	300,000
	96,000	-	-	96,000
	90,000	-	-	90,000
	387,000	-	-	387,000
Office Equipment, Furniture And Fittings	2,208,000	-	-	2,208,000
Textbooks				
	35,000			35,000
	35,000			35,000
ICT Equipment	350,000			350,000
	1,500			1,500
	1,200			1,200
	1,600			1,600
	400			400
Tools And Apparatus	8000			8000
Other Machinery And Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware	120,000			120,000
Total	23,908,700			23,908,700