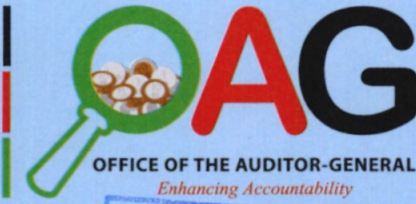


REPUBLIC OF KENYA




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OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

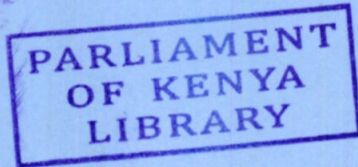


REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 08 APR 2026	DAY: WEDNESDAY
TABLED BY: Hon. DADO RASO, MP	ON BEHALF OF LOM
CLERK-AT-THE-TABLE: J. LEMERELLE	

OF

THE AUDITOR-GENERAL



ON

**NATIONAL COUNCIL FOR LAW
REPORTING**

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





KENYA LAW

THE NATIONAL COUNCIL FOR LAW REPORTING

Where Legal Information is Public Knowledge



NATIONAL COUNCIL FOR LAW REPORTING

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30TH JUNE 2025

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

**National Council for Law Reporting
Annual Report and Financial Statements
for the financial year ended June 30, 2025**



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1. Acronyms and Definition of Key Terms

A: Acronyms

AIA	Appropriation in Aid
BeTA	Bottom-up Economic Transformation Agenda
CEO	Chief Executive Officer
CSR	Corporate Social Responsibility
CLD	Case Law Database
DCEO	Deputy Chief Executive Officer
FY	Financial Year
GOK	Government of the Republic of Kenya
HELB	Higher Education Loans Board
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
ICT	Information and Communications Technology
ICTAK	ICT association of Kenya
IEEE	Institute of Electrical and Electronics Engineer - Computer Society
ILO	International Labour Organisation
ISO	International Standards Organization
KLD	Kenya Legislation Database
KLR	Kenya Law Reports
KPI	Key Performance Indicator
KFS	Kenya Forestry Service
LoK	Laws of Kenya Department
MDAs	Ministries, Departments, Agencies
MTP	Medium Term Plan
MTEF	Medium Term Expenditure Framework
NCAJ	National Council on Administrative Justice
NCLR	National Council for Law Reporting
NBV	Net Book Value
NHIF	National Hospital Insurance Fund
NSSF	National Social Security Fund
OAG	Office of the Auditor General
OAG & DoJ	Office of the Attorney General and Department of Justice
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
PAYE	Pay as You Earn
R&D	Research and Development
SAGAs	Semi-Autonomous Government Agencies
SCAC	State Corporations Advisory Committee
SDGs	Sustainable Development Goals
SLO & DoJ	State Law Office and Department of Justice
UK	United Kingdom
UON	University of Nairobi
VAT	Value Added Tax
WIP	Work in Progress

B: Definition of Key Terms

Council Members - Members of the Council / Board directly entrusted with the responsibility of giving the strategic direction of the organisation.

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

Comparative Year - Means the prior period or financial year.

2. Key Entity Information and Management

(a) Background information

The National Council for Law Reporting (NCLR) is a state corporation in the Office of the Attorney General and Department of Justice. The brand name of the National Council for Law Reporting is Kenya Law. Kenya Law was established under the National Council for Law Reporting Act (Act No. 11 of 1994). It is domiciled in Kenya and is based in Nairobi with no other branches in the Country. Kenya Law is governed by a Council; the body that is responsible for the general policy and strategic direction of the institution. The Council has 12 statutory and 2 Co-opted members. It is chaired by the Chief Justice of the Republic of Kenya.

(b) Principal Activities

The principal mandate of the National Council for Law Reporting (NCLR) is as follows;
The Council shall;

- i) Be responsible for the preparation and publication of the reports to be known as the Kenya Law Reports, which shall contain judgments, rulings and opinions of the superior courts of record;
- ii) Undertake such other publications as in the opinion of the Council are reasonably related to or connected with the preparation and publication of the Kenya Law Reports; and
- iii) Perform any other functions conferred on the Council by or under the provisions of any other written law.

The overall mandate of Kenya Law is:

- i) To monitor and report on the development of Kenyan jurisprudence through the publication of the Kenya Law Reports;
- ii) Revise, consolidate and publish the Laws of Kenya, a mandate delegated to NCLR by the Attorney General through Legal Notice No. 29 of 2009, in line with sections 7 and 8 of the Revision of Laws Act; and
- iii) To undertake such other related publications and perform such other functions as may be conferred by law.

On the Council's website - www.kenyalaw.org- you will find Case Law, the Laws of Kenya, the Parliamentary Hansards, the Kenya Gazette, and the Daily Cause List from various courts, Legal Notices and other publications.

Kenya Law's vision is to be the lead provider of public legal information towards an enlightened society.

Kenya Law's mission is to provide universal access to public legal information by monitoring and reporting on the development of jurisprudence for the promotion of the rule of law.

Kenya Law's core values are Integrity, Professionalism, Transparency and Accountability, Innovation and creativity, Reliability and Citizen/Customer Focus.

Kenya Law is focusing on three (3) strategic themes / core objectives as indicated below:

- i) Access to public legal information
- ii) Organizational sustainability
- iii) Corporate identity and Brand visibility

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(c) Key Management

Kenya Law's day-to-day management is executed by the following key organs:

- i) Council Members
- ii) Editor / CEO/ Accounting Officer
- iii) Key Management

(d) Fiduciary Management

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

	Name of the Officer	Responsibility
1	Editor/CEO	Prof. Busalile Jack Mwimali
2	Snr. Assistant Editor/ DCEO	Ms. Janet Munywoki
3	Head of Human Resource and Administration	Ms. Janette Watila
4	Head of Finance	Mr. Pascal Othieno
5	Head of Laws of Kenya	Ms. Wambui Kamau
6	Head of Law Reporting	Ms. Njeri Githanga
7	Head of Research and Development	Mr. Andrew Halonyere
8	Head of Strategy, Quality and Assurance and Performance Evaluation	Ms. Edna Muthaura
9	Head of Sales Marketing and Customer Care	Ms. Emily Nakhungu
10	Head of Information Communications and Technology (ICT)	Mr. Martin Andago
11	Head of Internal Audit	Mr. Bornface Odero
12	Head of Procurement	Mr. John Paul Mutugi

(e) Fiduciary Oversight Arrangements

The oversight responsibility of the Council is delivered through various Committee activities. The Council has four (4) committees through which various oversight roles are executed as shown below:

Audit & Risk Management Committee activities;

- i) To monitor and report on the effectiveness of Kenya Law’s internal financial controls and risk management systems.
- ii) To monitor and review the effectiveness of Kenya Law’s internal audit function and follow up on the implementation of audit recommendations.
- iii) To monitor compliance with the legal framework in Kenya Law’s procurement and financial management practices.
- iv) To review and monitor the external auditor’s independence and objectivity and the effectiveness of audits, taking into account relevant professional and regulatory requirements.
- v) To develop and implement a policy on Kenya Law’s engagement with the office of the Auditor General (OAG).

Membership of the Audit & Risk Management Committee of the Council includes:

Name of the Committee	Members
Audit and Risk Management Committee	<ol style="list-style-type: none"> i) Mr. Dudley Ochiel – Chairperson - Member up until February 2025 ii) Ms. Lynette Mwangi – Chairperson iii) Prof. Winifred Kamau iv) Hon. Justice James Rika v) Ms. Linda Riziki Emukule - Member as from March 2025

Finance & General Purposes (F&GP) Committee activities;

- i) To guide in the development and approval of Kenya Law’s finance policies and procedures.
- ii) To guide in the development and periodic reviews of adequate internal controls in Kenya Law’s finance and accounting systems.
- iii) To monitor the integrity and reliability of Kenya Law’s periodic Financial Reports and Annual Financial statements in reporting of Kenya Law’s financial performance.
- iv) To review significant judgments made by management in the financial statements.
- v) To review and approve Kenya Law’s Quarterly / Annual Reports and Financial Statements.
- vi) To guide in the preparation and approval of Kenya Law’s budget, Annual work plan and procurement plan to promote timely delivery of the Kenya Law strategic plan.

Membership of the Finance & General Purposes Committee of the Council includes:

Name of the Committee	Members
Finance and General Purposes Committee	<ol style="list-style-type: none"> i) Ms. Eva Kimeiywo - Chairperson ii) Hon. Lady Justice Wanjiru Karanja iii) Ms. Linda Murila - Member up until April 2025 iv) Ms. Sarah Nyoike - Member up until February 2025 v) Mr. Raphael Kigamwa - Member as from March 2025 vi) Mr. Jona Wala

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Technical Committee activities;

- i) To guide in the development, approval and evaluation of the level of implementation of Kenya Law's Strategic plan.
- ii) To guide in the development and approval of policies and procedures of workflows for the technical / core departments.
- iii) To monitor the quality and timeliness of Kenya Law's publications and the provision of Public legal information to the public.
- iv) To monitor the level of accessibility to public legal information by the public and advice on continuous improvement.

Membership of the Technical Committee of the Council includes:

Name of the Committee	Members
Technical Committee	<ol style="list-style-type: none"> i) Ms. Linda Murila - Chairperson up until April 2025 ii) Hon. Justice James Rika - Chairperson iii) Ms. Eva Kimeiywo iv) Mr. Dudley Ochiel - Member up until February 2025 v) Mr. Michael Karuru vi) Ms. Lynette Mwangi vii) Ms. Linda Riziki Emukule

Human Resources Committee activities;

- i) To guide in the development and approval of Kenya Law's Human resource instruments.
- ii) To guide in the development and approval of Kenya Law's remuneration, compensation and benefits structure;
- iii) To guide in the development and approval of policies and procedures for management of Kenya Law's Human resources.
- iv) To guide in the development and approval of policies and procedures for Kenya Law staff development and motivation programmes.
- v) To guide in the development and approval of policies and procedures for Kenya Law staff welfare programmes.
- vi) To guide in the development and approval of policies and procedures for Kenya Law staff relations, discipline and dispute resolution.

Membership of the Human Resources Committee of the Council includes:

Name of the Committee	Members
Human Resources Committee	<ol style="list-style-type: none"> i) Prof. Winifred Kamau - Chairperson ii) Hon. Lady Justice Wanjiru Karanja iii) Ms. Lynette Mwangi iv) Ms. Sarah Nyoike - Member up until February 2025 v) Mr. Raphael Kigamwa - Member as from March 2025

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In addition to internal oversight structures executed by the Council, the National Assembly also exercises oversight over Ministries Departments and Agencies (MDAs) as follows;

- i) Parliamentary committees investigate specific matters of national policy, government administration, budget execution, government performance of all MDAs.
- ii) The Parliamentary Committees execute assignments that parliament would not be able to undertake in the large, formal environment of house sittings, such as finding out the facts of a case or issue, gathering evidence from expert groups or individuals, sifting through evidence and drawing up reasoned conclusions.
- iii) The Budget and Appropriations Committee provides oversight in the Medium Term Expenditure Framework (MTEF) budget process especially in the appropriation of budgets to MDAs. The Council being a government agency therefore is subject to this budget process and oversight.
- iv) The Public Accounts and the Public Investment Committees specifically provide oversight (watchdogs) into the use of public funds by scrutinizing audited financial statements and specifically audit queries flagged by the Office of the Auditor General. The Council, being a State Corporation, is therefore subject to these oversight arrangements.

Kenya Law also receives conditional grants from various development partners to fund specific activities from time to time. The utilization of **these** funds is always subject to specific conditions from the partners. In such cases, development partners provide **oversight in** the following areas;

- i) To Monitor **and** review progress of projects in relation to the pre-set performance agreements, contracts or expected **outputs**.
- ii) To provide **recommendations** regarding strategic directions, new opportunities for investment/collaborations and efficiency in **performance**.
- iii) To approve **the** budget proposals for development projects and interrogate the periodic performance reports for the same.
- iv) To provide projects monitoring and evaluation arrangements, both operational and financial.

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(f) Kenya Law's Head Office

ACK Garden Annex, Fifth Floor
1st Ngong Avenue,
P.O. Box 10443 – 00100,
Nairobi, Kenya.

(g) Kenya Law's Contacts

Telephone: 020 2712767
E-mail: info@kenyalaw.org
Website: www.kenyalaw.org

(h) Kenya Law's Bankers

- i. Kenya Commercial Bank,
Capitol Hill Branch,
P.O Box 69695 – 00400,
Nairobi, Kenya.
- ii. ABSA Bank Kenya Limited,
Hurlingham Branch,
P.O Box 34974 – 00100,
Nairobi, Kenya.



(i) Kenya Law's Independent Auditor



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




(j) Kenya Law's Principal Legal Adviser

The Attorney General,
Office of the Attorney General & Department of Justice,
Harambee Avenue,
P.O. Box 40112 - 00200
Nairobi, Kenya.

3. The Council Members



REF.	COUNCIL MEMBER	DETAILS
1.	 <p>Hon. Justice Martha K. Koome, EGH The Chief Justice & President of the Supreme Court of Kenya. Chairperson, National Council for Law Reporting Date of appointment - May 2021</p>	<p>Date of Birth: 3rd June, 1960 Key Qualifications:</p> <ul style="list-style-type: none"> i) Master of Laws (LLM) Degree from the University of London ii) Bachelor of Laws (LLB) Degree from the University of Nairobi iii) Post Graduate Diploma in Legal practice. <p>Work Experience:</p> <ul style="list-style-type: none"> i) Chief Justice & President of the Supreme Court ii) Chairperson of the National Council on the Administration of Justice (NCAJ) iii) Judge of the Court of Appeal for over nine years iv) Various divisions of the High Court of Kenya for over eight years and headed the Environment and Land Division v) Resident Judge at Kitale Law Courts vi) Judge at the Milimani Commercial Court vii) Judge of the Family Division viii) Legal practitioner for fifteen (15) years in the areas of Family Law and public interest litigation. <p>The Hon. Chief Justice has also been the chairperson of; the NCAJ special taskforce on Children matters; the Kenya Magistrate and Judges Association (KMJA); Federation of Women Lawyers (FIDA) and is a founding member of the League of Women voters.</p>
2.	 <p>Hon. Dorcas Oduor, SC, OGW, EBS The Attorney General Republic of Kenya Date of Appointment - August 2024</p>	<p>Date of Birth: 12th November 1965 Key Qualifications:</p> <ul style="list-style-type: none"> i) Master of Arts in International Conflict Management from the University of Nairobi ii) Bachelor of Laws (LLB) Degree from the University of Nairobi iii) Post Graduate Diploma in Law from the Kenya School of Law <p>Work Experience:</p> <ul style="list-style-type: none"> i) The Attorney General of the Republic of Kenya ii) Advocate of the High Court of Kenya with over 30 years' experience in legal practice. iii) Secretary Public Prosecutions, Office of The Director of Public Prosecution iv) Member of the Law Society of Kenya (LSK) v) Conferred the rank of Senior Counsel in 2020.

<p>3.</p>	 <p>Hon. Lady Justice Wanjiru Karanja Judge - Court of Appeal</p> <p>Date of appointment - April 2024</p>	<p>Date of Birth: 12th November 1960</p> <p>Key Qualifications:</p> <ul style="list-style-type: none"> i) Masters of Laws (LLM), The University of London ii) Bachelor of Laws (LLB) degree from the University of Nairobi iii) Post -Graduate Diploma in Law from the Kenya School of Law <p>Work Experience:</p> <ul style="list-style-type: none"> i) Judge, Court of Appeal, Presiding Judge Nyeri ii) Head of the Civil Division of the Court of appeal iii) Judge, High Court iv) Vice- Chair of the Judiciary Rules Committee v) Vice-Chair of the Building, Development and Infrastructure Committee of the Judiciary vi) Fellow of the Chartered Institute of Arbitration (FCIarb) vii) Panelist at the International Center for settlement of Investment disputes (ICSID) viii) District Magistrate II (Prof.) <p>Executive/Independent/Alternate: Independent</p> <ul style="list-style-type: none"> a) Member – Human Resource & Administration Committee b) Member – Finance & General Purposes Committee
<p>4.</p>	 <p>Hon Justice James Rika Judge - High Court of Kenya</p> <p>Date of appointment - November 2021</p>	<p>Date of Birth: 16th October, 1967</p> <p>Key Qualifications:</p> <ul style="list-style-type: none"> i) Bachelor of Laws (LLB) from UoN ii) LL.M from the University of London, specializing in international dispute resolution iii) Post Graduate Diploma in Law from the Kenya School of Law. <p>Work Experience:</p> <ul style="list-style-type: none"> i) Judge of the Employment & Labor Relations Court ii) Joined the Industrial Court of Kenya as Judge in 2006 iii) Reappointed as a Judge in 2012 when the Court moved from Ministry of Labour to the Judiciary. iv) Justice Rika served on: <ul style="list-style-type: none"> a. The committee that operationalized Labour laws of 2007/2008 b. Member of the Kenyan Delegation to ILO 100th session which adopted 189th ILO Convention (2011) c. Concerning Decent Work for Domestic Servants at Geneva Switzerland d. Participated in other initiatives of the ILO regionally at Dar es Salaam and Arusha. <p>Executive/Independent/Alternate: Independent</p> <p>Council Committee Membership:</p> <ul style="list-style-type: none"> i) Chairperson - Technical Committee ii) Member - Audit & Risk Committee


<p>5.</p>	 <p>Prof. Winifred Kamau Dean, School of Law, University of Nairobi</p> <p>Date of appointment - June 2021</p>	<p>Date of Birth: 8th March, 1964</p> <p>Key Qualifications:</p> <ul style="list-style-type: none"> i) PhD from Osgoode Hall Law School, York University in Canada ii) LLM from the University of Nairobi iii) Bachelor of Laws (LLB) degree <p>Work Experience:</p> <ul style="list-style-type: none"> i) Law lecturer, trainer and researcher in Kenya and Canada ii) Advocate of the High Court of Kenya of more than twenty years' standing iii) Certified Public Secretary (CS) iv) Qualified for Associate of the Chartered Institute of Arbitrators (ACI Arb). <p>Executive/Independent/Alternate: Independent</p> <p>Council Committee Membership:</p> <ul style="list-style-type: none"> a) Chairperson - HR & Administration Committee b) Member - Audit & Risk Committee
<p>6.</p>	 <p>Hon. Winfrida Mokaya Chief Registrar of the Judiciary</p> <p>Date of appointment- March 2024</p>	<p>Date of Birth: 7th June, 1971</p> <p>Key Qualifications:</p> <ul style="list-style-type: none"> i) Bachelor of Laws, University of Nairobi ii) Post Graduate Diploma from the Kenya School of Law iii) Certified Public Secretary (CPS - K) <p>Work Experience:</p> <ul style="list-style-type: none"> i) Chief Registrar of the Judiciary ii) Registrar of the Judicial Service Commission iii) Senior Principal Magistrate iv) Principal Magistrate v) Senior Resident Magistrate vi) Resident Magistrate vii) District Magistrate II (Prof) <p>Executive/Independent/Alternate: Co-opted Member Ms. Mokaya is an advocate of the High Court of Kenya.</p>
<p>7.</p>	 <p>Mr. Raphael Kigamwa Advocate of the High Court of Kenya</p> <p>Date of appointment - March 2025</p>	<p>Date of Birth: 17th April, 1977</p> <p>Key Qualifications:</p> <ul style="list-style-type: none"> i) Bachelor of Laws, Moi University ii) Master of Laws (Commercial Law) University of South Africa iii) Post Graduate Diploma from the Kenya School of Law. <p>Work Experience:</p> <ul style="list-style-type: none"> i) Law Lecturer – Africa Nazarene University ii) Law Lecturer – Catholic University of Eastern Africa iii) Managing partner – Kigamwa & Associates iv) Member of the Chartered Institute of Arbitrators (CI Arb) v) Member International Commission of Jurists (ICJ). <p>Executive/Independent/Alternate: Independent</p> <p>Council Committee Membership:</p> <ul style="list-style-type: none"> i) Member – Finance & General Purposes Committee ii) Member - Human Resource & Administration Committee <p>He is a member of the Law Society of Kenya admitted to the Roll of</p>

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	 <p>Ms. Linda Riziki Emukule Advocate of the High Court of Kenya</p> <p>Date of appointment - March 2025</p>	<p>Advocates in 2004</p> <p>Date of Birth: 23rd August, 1987</p> <p>Key Qualifications:</p> <p>i) Bachelor of Laws University of Nairobi</p> <p>Work Experience:</p> <p>i) Managing partner – Riziki Emukule & Co. Advocates</p> <p>ii) Post Graduate Diploma from the Kenya School of Law.</p> <p>iii) Has vast experience in areas of litigation, legal research, strategic planning and human rights advocacy.</p> <p>Executive/Independent/Alternate: Independent Council Committee Membership:</p> <p>i) Member – Audit Committee</p> <p>ii) Member - Technical Committee</p>
9.	 <p>Ms. Eva Kimeiywo, Senior Printer Representing Mr. Abdi Hassan Ali, Government Printer</p> <p>Date of appointment - May 2024</p>	<p>Date of Birth: 4th April, 1975</p> <p>Key Qualifications:</p> <p>i) Bachelor of Communications (Publishing)</p> <p>ii) Diploma in Printing Technology</p> <p>Work Experience: Principal Printer at the Government Press</p> <p>Executive/Independent/Alternate: Alternate to the Government Printer</p> <p>Council Committee Membership:</p> <p>a) Chairperson - Finance & General Purposes Committee.</p> <p>b) Member - Technical Committee</p> <p>Ms. Kimeiywo is in charge of Kenya Gazette and its Subsidiary Legislations.</p>
10.	 <p>Mr. Michael Karuru Representing Mr. Samuel Njoroge Clerk of the National Assembly</p> <p>Date of appointment - January 2022</p>	<p>Date of Birth: 14th August, 1977</p> <p>Key Qualifications:</p> <p>i) Master of Laws (LL.M) Degree from the University of Nairobi</p> <p>ii) Post-graduate diploma in law from the Kenya School of Law</p> <p>iii) Bachelor of Laws (LL. B) Degree from Moi University</p> <p>Work Experience:</p> <p>i) Parliamentary Counsel (legislative drafting counsel),</p> <p>ii) Office of the Attorney-General (2004-2008);</p> <p>iii) Legal Officer, Kenya Power (2008-2009);</p> <p>iv) Legal Counsel, Parliamentary Service Commission (2009 to date).</p> <p>Currently serve as the Deputy-Director, Legal Service at the National Assembly.</p> <p>Executive/Independent/Alternate: Alternate, Co-opted</p> <p>Council Committee Membership:</p> <p>a) Member - Technical Committee</p> <p>b) Member – Finance & General Purposes Committee</p> <p>Mr. Karuru is an Advocate of the High Court of Kenya. Admitted to the Bar on 12th June, 2003.</p>




<p>11.</p>	 <p>Ms. Lynette Mwangi Advocate and Public Officer Representing Mr. Samuel Njoroge Clerk of the National Assembly</p> <p>Date of appointment- July 2023</p>	<p>Date of Birth: 1st April, 1987</p> <p>Key Qualifications:</p> <ul style="list-style-type: none"> i) Master of Business Administration (M.B.A.) Business Administration and Management, Strategic Management, University of Nairobi ii) Bachelor of Laws, University of Nairobi iii) Post Graduate Diploma from the Kenya School of Law. <p>Work Experience:</p> <ul style="list-style-type: none"> i) Senior Legal advisor to the Attorney General ii) Advisor & Personal Assistant to the Attorney General iii) Board Member, The Nairobi City County Betting, Lotteries and Gaming Control Board, Nairobi County Government iv) Member, Expert Working Group on Commonwealth Media Principles v) CEO, Media Owners Association vi) Legal Officer, Office of the CEO Standard Group vii) Legal researcher and copy reader, National Council of Law Reporting <p>Executive/Independent/Alternate: Independent Member</p> <ul style="list-style-type: none"> a) Chairperson – Audit Committee b) Member – Human Resource & Administration Committee <p>Ms. Lynette Mwangi is an advocate of the High Court of Kenya.</p>
<p>12.</p>	 <p>Prof. Busalile Jack Mwimali, Editor/ Chief Executive Officer</p> <p>Date of appointment -January 2022</p>	<p>Date of Birth: 25th January, 1977</p> <p>Key Qualifications:</p> <ul style="list-style-type: none"> i) PhD (Birmingham, UK) ii) L.L.M (Lund, Sweden), iii) LL. B (Mysore, India), iv) B.A.L. (Mysore, India) <p>Work Experience:</p> <ul style="list-style-type: none"> i) Associate Professor at the School of Law, Jomo Kenyatta University of Agriculture and Technology ii) Lecturer - Jomo Kenyatta University of Agriculture and Technology (JKUAT); the University of Nairobi; Kenyatta University; Catholic University of Eastern Africa; Birmingham Law School; Riara Law School; KCA University; and Nazarene University iii) Consulting Associate with Odokel Opolot Advocates iv) Director at Centre for Applied Research in Law and Policy (CARLP) <p>Executive/Independent/Alternate: Executive</p> <p>Council Committee Membership:</p> <ul style="list-style-type: none"> i) Member Technical Committee ii) Member Finance & general Purposes Committee iii) Member HR & Administration Committee <p>Prof. Mwimali is an Advocate of the High Court of Kenya and a Member of the Law Society of Kenya.</p>




Key Management Team

	Management	Details
1.	 <p>Prof. Busalile Jack Mwimali, PhD (Birmingham, UK) L.L.M (Lund, Sweden), LL. B (Mysore, India), B.A.L. (Mysore, India) Advocate of the High Court of Kenya & Member of the Law Society of Kenya</p>	<p>Editor/ Chief Executive Officer Date of Appointment - January 2022 Charged with overall delivery of Kenya Law’s mandate.</p> <ul style="list-style-type: none"> i) Provides overall leadership to the institution/secretariat. ii) Leads the implementation of Council decisions. iii) Leads the implementation of Council’s strategic plan. iv) Responsible for ensuring that all Kenya Law’s legal publications are of quality and meets the expectations of the Kenyan public. v) As Accounting Officer/CEO, he has overall responsibility for the day to day administrative duties of Kenya Law.
2.	 <p>Ms. Janet Munywoki M.A.(Int. Studies) – University of Nairobi; LL.B., B.S.L – University of Pune; Post-Graduate Diploma in Law – Kenya School of Law; Advocate – High Court of Kenya; Certified Secretary – ICS Kenya; Certified Professional Mediator – MTI East Africa.</p>	<p>Senior Asst. Editor / Deputy Chief Executive Officer Date of Appointment - August 2018 Charged with the following key responsibilities;</p> <ul style="list-style-type: none"> i) Supervisory lead - Law Reporting ii) Supervisory lead - Laws Revision iii) Supervisory lead - Research & Development iv) Supervisory lead - Specialized publications v) Assisting in corporate governance functions vi) Deputy to the Editor/CEO and day to day administrative duties of Kenya Law.
3.	 <p>Ms. Janette Lunyolo Watila Msc. Human Resource Management(JKUAT) BBA (Africa Nazarene University) Certified Human Resource Professional (K)(HRMPEB)</p>	<p>Head of Human Resource & Administration Department Date of Appointment - January 2014 Charged with the following key responsibilities;</p> <ul style="list-style-type: none"> i) Hiring and Recruitment ii) Development and Implementation of Human Resource Policies and Procedures iii) Training and Development iv) Talent Management

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	<p>Higher Dip Human Resource Management(KNEC) Certified Human Resource Auditor (ACHRP) Counseling (CHRM)</p>	
<p>4.</p>	 <p>Ms. Edna Kuria Muthaura MSc. Organizational Development - USIU, LLB - University of Nairobi; Post-Graduate Diploma in Law – Kenya School of Law Advocate of the High Court of Kenya, Commissioner of Oaths & Notary Public – LSK Certified Secretary (CS) – Institute of Certified Secretaries</p>	<p>Head of Strategy, Quality & Performance Evaluation Department Date of Appointment – October 2013 Charged with the following key responsibilities; i) Strategy ii) Quality Assurance (QMS) iii) Organizational Performance Evaluation iv) Legal Services v) Corporate Secretarial</p>
<p>5.</p>	 <p>Mr. Pascal Othieno Oluoch MSc. Finance - University of Nairobi, MBA (Exec) – Moi University; BBM – Moi University; Certified Public Accountant of Kenya (CPA-K) Member – Institute of Certified Public Accountants of Kenya (ICPAK)</p>	<p>Head of Finance & Accounting Department Date of Appointment - January 2012 Charged with the following key responsibilities; i) Resource Mobilization ii) Budgeting and Budget Control iii) Financial Planning and Management iv) Revenue Management v) Expenditure Management vi) Financial Accounting vii) Financial Reporting viii) Coordination of Financial Audits</p>
<p>6.</p>	 <p>Ms. Njeri Githang'a Post-Graduate Diploma in Law – Kenya School of Law LLB – Moi University;</p>	<p>Head of the Law Reporting Department Date of Appointment – July 2020 Charged with the following key responsibilities; i) Collection and Publishing of Judicial Decisions ii) Preparation of Kenya Law Reports and Specialized Law Reports iii) Monitoring and reporting on the development of jurisprudence iv) Maintenance of Case Law Database (Content) v) Development of law reporting strategies, policies and manuals; vi) Collection and online publishing of the Cause Lists</p>

	Advocate of the High Court of Kenya	
7.	 <p>Ms. Wambui Kamau</p> <p>LLB – Catholic University of Eastern Africa, Post-Graduate Diploma in Law – Kenya School of Law Advocate of the High Court of Kenya</p>	<p>Head of the Laws of Kenya Department Date of Appointment – April 2014 Charged with the following key responsibilities;</p> <ul style="list-style-type: none"> i) Law Revision and Consolidation ii) Annual Supplement iii) Specialized Publications on the Laws of Kenya iv) Legislative Reform v) Processing of County Legislation vi) International Laws and Treaties vii) Artificial Intelligence and the Law
8.	 <p>Mr Andrew Halonyere,</p> <p>LLB – NGP University India Post-Graduate Diploma in Law – Kenya School of Law Advocate of the High Court of Kenya</p>	<p>Head of Research & Development Department Date of Appointment – July 2020 Charged with the following key responsibilities;</p> <ul style="list-style-type: none"> i) Legal Research & Development ii) Publication of other legal information iii) Digitization of legal information iv) Knowledge Management v) Law Reporting vi) Specialized Publications – Legal Journals and Digests
9.	 <p>Mr. Martin Andago</p> <p>BSc. in Business Information Systems Oracle PL/SQL Certification - Oracle Member - ICTAK & IEEE Computer Society</p>	<p>Head of Information, Communication & Technology Department Date of Appointment – October 2015 Charged with the following key responsibilities;</p> <ul style="list-style-type: none"> i) Kenya Law Website Management ii) ICT Hardware Management iii) ICT Software Management iv) Development of ICT Solutions v) ICT Systems Security Management

<p>10.</p>	 <p>Ms. Emily A. Nakhungu B.A Communication and Media-Egerton Univerity Certified Member-Public Relations Society of Kenya- PRSK Associate Member-Marketing Society of Kenya</p>	<p>Head of Sales, Marketing & Customer Care Department Date of Appointment – July 2013 Charged with the following key responsibilities; i) Sales ii) Marketing iii) Customer Service iv) Corporate Communication v) Brand Management vi) Media Relations</p>
<p>11.</p>	 <p>Mr. James M. Resa MSc. Finance BBA (Finance) Diploma in Business Administration Member of the Institute of Certified Public Accountants of Kenya (ICPAK) Member of Institute of Internal Auditors - Kenya Chapter (IIA(K))</p>	<p>Head of Internal Audit Department Date of Appointment – September 2024 Charged with the following key responsibilities; i) Governance, Internal Controls ii) Internal Audits iii) Special Audits iv) Quality Assurance v) Value addition to systems and processes vi) Risk Management</p>
<p>12.</p>	 <p>Mr. John Paul Mutugi Bachelor of Arts degree Member - Kenya Institute of Supplies Management (KISM).</p>	<p>Head of Procurement Department Date of Appointment – January 2014 Charged with the following key responsibilities; i) Procurement Planning and Management ii) Procurement of goods, services and works iii) Contract Management iv) Supplier Management v) Stores management vi) Disposal of obsolete and excess stores vii) Receipts and Issues of Stores supplies</p>

5. Chairperson's Statement



It is my honour to present this Annual Report in recognition of the performance of the National Council for Law Reporting (Kenya Law) during the 2024/2025 financial year.

The mandate of the National Council for Law Reporting (Kenya Law) is outlined in the National Council for Law Reporting Act as the preparation and publication of the reports known as the Kenya Law Reports, which shall contain judgments, rulings and opinions of the superior courts of record; undertake such other publications as in the opinion of the Council are reasonably related to the preparation and publication of the Kenya Law Reports; and perform any other functions conferred on the Council by or under the provisions of any other written law. In addition to this, the Hon. Attorney General delegated the powers of law revision conferred

on him by the Revision of Laws Act (Cap. 1) to Kenya Law by virtue of Legal Notice No. 29 of 2009.

The NCLR Strategic Plan 2023/2024 – 2027/2028 24-27 is in its second year of implementation. The Plan has identified five Key Result Areas (KRAs) to focus on. These are:

- a. The Preparation and publication of Kenya Law Reports;
- b. The Revision and publication of the Laws of Kenya;
- c. The Digitisation and dissemination of Public legal information;
- d. The Organisational sustainability; and,
- e. Institutional efficiency and effectiveness.

The Council has continued to discharge its mandate with excellence, ensuring that accurate, timely, and accessible legal information is available to the Judiciary, the legal profession, and the public. This year has been particularly significant in deepening the role of legal information in advancing access to justice and the rule of law in Kenya. Kenya Law achieved key milestones in the year under review

The Council significantly enhanced the speed and consistency with which judicial decisions are reported, helping to reduce existing backlogs and strengthen jurisprudential development in Kenya.

Kenya Law has continued to improve its digital infrastructure, introducing modern research tools and enhancing user access to its online legal database. These improvements are aligned with the Judiciary's digital transformation agenda.

The Council successfully supported the publication and revision of national legislation, culminating in the release of the 2025 Revised Edition of the Laws of Kenya, an achievement that enhances clarity, legal certainty, and public trust in the legislative framework.

Through multilingual civic education materials and improved accessibility features on its platforms, Kenya Law expanded its outreach to a broader section of the population, ensuring that legal information serves not only legal professionals but also ordinary citizens.

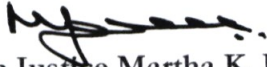
The Council strengthened its working relationships with key institutions including the Judiciary, Parliament, the Attorney General's Office, and other development partners. These collaborations are critical in sustaining a cohesive and inclusive legal information ecosystem. Kenya Law has demonstrated fiscal discipline and accountability, efficiently utilizing its resources to deliver value and maintain high standards of performance.

The Council's achievements reflect a strong commitment to the ideals of open justice, transparency, and institutional excellence. I am proud of the dedication shown by the Council's, Management, and staff, and commend their efforts in delivering on this important public mandate.

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Looking ahead, the Council must continue to harness innovation and foster inclusive access to legal information to support a fair and efficient justice system. The right to access the law is foundational to the right to access justice—and in this respect, Kenya Law remains a vital enabler.

I extend my sincere appreciation to all stakeholders who have supported the Council in the financial year 2024/2025. Together, we will continue building a justice system anchored on transparency, accountability, and the rule of law.



Hon Justice Martha K. Koome, EGH

Chairperson

NATIONAL COUNCIL FOR LAW REPORTING

6. Report of the Chief Executive Officer



It is with great privilege and a sense of responsibility that I present the Annual Report of the National Council for Law Reporting (NCLR) for the financial year 2024/2025. This past year has been a period of continued evolution, marked by both new challenges and significant achievements. As the official publisher of the Kenya Law Reports and the custodian of public legal information in Kenya, our mandate to promote access to justice through accessible, authoritative, and timely legal information remains as vital as ever. In the financial year 2024/2025, we maintained a strong focus on digital transformation, data integrity, and user-centred service delivery. Our innovations in legal publishing, the expansion of online platforms, and the modernization of our data infrastructure reflect our commitment to meeting the growing demands of a dynamic legal and judicial environment.

This Annual Report covers the financial reporting period 2024-2025, which is the second year of implementation of the Strategic Plan 2023:2024 - 2027:2028. Pursuant to its mandate, Kenya Law continued to collect, compile and disseminate public legal information through www.kenyalaw.org in a timely manner. Below is a synopsis of Kenya Law's performance in the financial year ended 30th June 2025.

Under KRA 1 on Preparation and publication of law reports Kenya Law achieved the following:

- a. Kenya Law received catalogued, edited and published a cumulative total of 31,785 decisions. In the period 42,218 decisions were reviewed and 257 cases were edited for reporting in the Kenya Law Reports. 1,741 cases were catalogued from subordinate courts and Tribunals and 11 cases from international jurisdictions identified and uploaded on the blog.
- b. Kenya Law published 2 volumes of the Kenya Law Reports; Devolution Law Reports Vol. 2 and Vol. 3. Kenya Law also developed 4 Volumes of the Kenya Law Reports being; KLR 2022 Vol. 2, KLR 2022 Vol. 3, KLR 2023 Vol. 1 and KLR 2024 Vol. 1. The following 4 volumes of the Kenya Law Reports were ready for print at the end of the reporting period; KLR 2020 Vol 2, KLR 2022 Vol. 1, KLR 2021 Vol. 2 and the KLR 2021 Vol. 1. Other related publications developed and published in this period included 45 weekly newsletters compiled and disseminated, 4 Bench Bulletins published, 4 Specialized Case Digests developed, 4 print ready Specialized Case Digests ready for print and the Annual Law Review Journals Vol 9 No. 1. Kenya Law also collected, digitized and uploaded 6,076 pieces of legal information.

Under KRA 2 on revision and Publication of the Laws of Kenya, Kenya Law was able to achieve 100% upload of all laws received from the Government Printer. These were; National legislation: 17 Acts, 210 Regulations, 46 Legal Notices, 99 Bills. County legislation: 262 Acts, 234 Bills, 46 Legal Notices updated and consolidated on the Laws of Kenya website. The pocket size constitution was also prepared and published. Preparation of the 25th Annual Supplement is on-going with a review of 134 of 150 is having completed. Additionally, all County legislation received was been published on www.kenyalaw.org.

Under KRA 3 on digitisation and dissemination of public legal information, Kenya Law was able to upload 9,485 cause lists and centrally preserve public legal information by collecting, digitizing and archiving 22,606 pieces of public legal information. Further, 22,532 legacy case law that were housed in the NCLR warehouse were successfully digitized and inventoried stored in the repository

Under KRA 4 on organizational sustainability and KRA 5 on institutional efficiency and effectiveness, Kenya Law was able enhance its revenue collection through the generation of A-in-A from the sale of legal publications and revenue from consultancies. Kshs. 10,089,003 was generated in the period with 9,595,115 being collected. This achievement reflected a 95.6% achievement of the set annual target of Kshs. 10,000,000.

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We are particularly proud of the strides made in integrating artificial intelligence tools to enhance our legal content delivery, the successful completion of phase two of our digitization strategy, and our deepening collaborations with the Judiciary and other justice sector institutions. These partnerships have enabled us to enrich the quality, breadth, and reach of our legal resources.

Financial prudence and operational efficiency have guided our strategic decisions throughout the year. Despite economic constraints and shifting regulatory demands, NCLR upheld fiscal discipline while ensuring sustainability and value for public investment. This report outlines how our resources have been allocated to fulfil our strategic priorities and uphold the standards expected of a public institution entrusted with a crucial national role.

As we move forward, we reaffirm our commitment to the core values of integrity, excellence, accountability, and innovation. The coming year will see us strengthen our position as a leading legal information institution not only in Kenya, but across Africa.

On behalf of the Council and the entire NCLR team, I thank our stakeholders—members of the Judiciary, legal practitioners, scholars, development partners, and the public—for your continued support, collaboration, and trust in our mission. Together, we will continue to make the law more visible, accessible, and relevant to all.



Ms. Janet Munywoki
Editor / Chief Executive Officer (Ag)
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7. Statement of Performance against Predetermined Objectives for FY 2024/2025

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

National Council for Law Reporting has three (3) strategic pillars and objectives within the current Strategic Plan for the FY 2018/2019- 2023/2024. These strategic pillars are as follows:

Pillar 1: Provision of Access to Public Legal Information

Pillar 2: Organizational Sustainability

Pillar 3: Corporate Identity and Brand Visibility

Kenya Law develops its annual work plans based on the above three pillars. Assessment of the Council's performance against its annual work plan is done on a quarterly basis. Kenya Law achieved its performance targets set for the FY 2024/2025 period for its three strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
KRA Preparation and Publication of Kenya Law Reports	1: Publishing Kenya Law Reports the efficient and timely delivery of Justice.	a) Number of Kenya Law Reports published. b) Number of special digests published.	To Print 6 publications: a) Print 4 Kenya Law Reports b) 2 specialized publications printed	i) Published the Kenya Law Reports Devolution Vol 2. ii) Published the Kenya Law Reports Devolution Vol 3. iii) Published the Presidential Election Law Report iv) Published a Case Digest on Tax Appeals v) Published a Case Digest on Competition Authority. vi) Published 1,000 copies of the Kenya Law Review Journal Vol 8 No 2
	Enhancing the provision of online content through the Kenya law website to aid the efficient and timely delivery of Justice.	Percentage of case law updated to Kenya Law legal website. Online newsletters prepared and published. 100% of the cause lists received uploaded online.	-To Collect decisions of the superior courts of record and a select subordinate courts and ensure 100% upload of the collected decisions within 48 hours. -To Prepare and publish fifty (50) online newsletters. To upload 100% of the cause lists received online.	The uploading of the judicial opinions was done within 48 hours of receipt. A total of 31,785 judicial decisions from the superior courts and 1,680 from tribunals and subordinate courts respectively were collected and uploaded. Reviewed a total of 42,218 judicial decisions and identified 257 as reportable. Prepared and published forty five (45) online newsletters. Uploaded all 9,485 Cause lists received online. Kenya Law was able to identify and case back a total of 17,599 cases to Judicial officers under the Case Back service.
KRA Revision and Publication	2: Publishing and dissemination of updated Laws	Laws of Kenya Published	To Publish the Law of Kenya Grey book and one specialized	All 508 laws were revised and updated, leading to a 100% revision status. Published 300 Laws of Kenya GreyBook

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the Laws of Kenya	for enhanced and timely delivery of Justice.	Annual supplement published	publication To Publish the 25 th annual supplement	Published 1,640 copies of the Children's Act Prepared the 508 statutes forming the Annual Supplement. 12 copies of the 24 th Annual Supplement printed and submitted to the Attorney General. A total of 134 of 150 statutes that are meant to feature in the 25 th Annual Supplement have been reviewed and submitted to State Law Office for final review
		Percentage of Revision and updating of the Laws of Kenya.	To Collect, upload, consolidate and update / revise 100% of all the Laws of Kenya collected on the laws of Kenya database.	Uploaded to the Kenya Law website 100% of all of the supplements received within 48 hours of receipt. Uploaded all the Laws received (17 Acts, 151 Legal notices and 89 Bills); 40 from the senate and 49 from the National Assembly.
KRA Digitization and Dissemination of Public Legal Information	3: Reliable ICT infrastructure and applications established and strengthened to enhance efficiency in service delivery.	Development of ICT system for publishing judicial decisions developed.	To develop ICT systems for publishing judicial decisions and update the Laws of Kenya at 100% level of completion.	Both the Kenyan Legislation Database (KLD) and Case Law Database (CLD) systems were 100% complete as at 30 th June 2025. All 31,785 and 1,680 judicial decisions from the superior courts and tribunals and subordinate courts respectively were processed through the Case Law Database (CLD) system.
		Number of Reports on emerging issues in jurisprudence.	To prepare 4 Quarterly reports to the Attorney General and the Kenya Law Reform Commission on Law Reform issues from Case-Law and statutes in need of legislative reform.	Four (4) reports were done and submitted to the Office of the Attorney General and the Kenya Law Reform Commission. Fourteen (14) Law Reform issues and Eight (8) statutes in need of legislative reforms were identified.
		Number of Reports on divergence in judicial reasoning.	To prepare 4 Quarterly reports to the Judiciary on divergence in judicial reasoning.	Four (4) reports were done and submitted to the Chief Registrar of the Judiciary. Five (5) cases of divergence in judicial reasoning were identified and reported in the year. Tracked and reported eleven (11) cases of international jurisprudence from different international courts.
		The number of Law Reports, legal supplements, legal texts, Bills, Circulars, Policies and Native Tribunal decisions,	To maintain a one stop repository and digital archive of all public legal information.	A total of 14,372 (100%) Kenya Gazette Volumes, Kenya gazette supplements, County legislation, Copies of Parliamentary Hansard, Sessional Papers, Government policies and Commission reports etc. were acquired, digitized and archived in the online repository of public

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		<p>online journals and management textbooks.</p>		<p>legal information.</p>
		<p>Enhanced access to public legal information facilitated by acquisition / renewal of Software's and licenses.</p>	<p>To Acquire/Renew existing licenses and contracts to facilitate online access to public legal information.</p>	<p>i) Kenya Law website recorded 1,429,144 users who viewed a total of 4,078,903 pages, of which 3,498,972 were unique. The average session lasted 5 minutes and 45 seconds</p> <p>ii) The top 10 countries that accessed the NCLR website were Kenya, with 89.5% (1,279,510 visits), followed by the United States at 1.9% (26,120 visits), the Netherlands at 1.8% (25,011 visits), South Africa at 0.9% (12,657 visits) and the United Kingdom at 0.8% (11,159 visits). Other countries included India (0.6%, 4,632 visits), Germany (0.4%, 2,927 visits), Uganda (0.4%, 2,803 visits), Zambia (0.3%, 2,388 visits), and Tanzania (0.3%, 2,279 visits).</p>
				<p>i) Laws of Kenya was the most accessed content on the Kenya Law website recording 337,899 page views and 184,213 unique page views.</p> <p>ii) Case Law followed with 240,218 page views, 184,565 unique page views, an 11% bounce rate, and an average time on page of 1 minute and 9 seconds.</p> <p>i) The Kenya Gazette pages recorded significant traffic, with the main "Kenya Gazette" page receiving 201,265 page views, 138,014 unique page views.</p> <p>ii) The Cause Lists page had 55,470 page views, 38,247 unique page views.</p> <p>i) The distribution of visits by the day of the week shows that Tuesday had the highest traffic, accounting for 19% (272,224 visits), followed by Wednesday with 18.6% (265,818 visits), Monday with 17.5% (249,988 visits), Thursday with 16.9% (241,519 visits), and Friday with 14.3% (204,758 visits). Weekend traffic was significantly lower, with Saturday at 7% (99,777 visits) and Sunday at 6.7% (95,060 visits). In total, the new website received 1,429,144 visits from 10-04-2025 to 30-06-2025.</p> <p>i) Devices used to access the NCLR website shows that 66.1% (944,082 visits) were from desktops, followed by 31.6% (451,476 visits) smartphones, Tablets 0.6% (7,919 visits), and unknown devices 0.5% (7,574 visits). Other</p>

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			devices included phablets 2,246 visits, feature phones 65 visits, TVs 50 visits, portable mp3 players 2 visits, car browsers 1 visit, and peripherals 1 visit. ii) The breakdown of browsers used to access the NCLR website shows that Chrome was the most popular, accounting for 50% (694,897 visits), followed by Chrome Mobile at 24% (334,645 visits), Microsoft Edge made up 11% (156,271 visits), Firefox 5% (65,359 visits), Mobile Safari 3% (47,606 visits), Safari 2% (21,992 visits), Chrome Mobile iOS 2% (23,121 visits), Samsung Browser 1% (16,489 visits), Opera Mobile 1% (16,049 visits), and the Google Search App 1% (16,170).
	Quarterly maintenance of Computers, printers and other ICT hardware carried out	To carry out 4 Quarterly Preventive Maintenance Parts (including upgrades, etc.)	Bi annual Preventative maintenance on all Kenya Law Performance Contract was signed. 4 Quarterly reports done and sent to the Office of the Attorney General.
Establish transparency, accountability and integrity mechanisms.	1. No. of Council members and staff trained on corporate governance and leadership. 2. No. of Council and Council Committee meetings convened.	To train 11 Council members on programmes in corporate governance and leadership. To conduct 4 full Council meetings and 16 Council Committee meetings.	4 Council members were trained. A total of 4 Council and 16 Committee meetings were held in the year.
Performance management and accountability institutionalized.	Annual evaluation of the Council and departmental PCs carried out and Annual report Printed.	To carry out annual evaluation of the Council and departmental PCs and Annual departmental PCs.	Council Evaluation training done. Kenya Law Performance Contract was signed. 4 Quarterly reports done and sent to the Office of the Attorney General.
KRA 4: Institutional Efficiency & Effectiveness Culture and development enhance staff capacity and skill sets at Kenya Law.	Number of officers trained on leadership, management and skill development programmes. Values, management and technical skills development and to Implement recommendations of the Kenya Law Training plan.	To train at least 50% of Kenya Law staff on leadership, management and technical skills development and to Implement recommendations of the Kenya Law Training plan.	A total of (86%) 64/74 officers were trained in total of 29 different trainings as per the Training plan.

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	Modernized Human Resource Management and Development.	Level of facilitation for staff compensation, welfare and benefits.	a) To engage 20 legal interns and apprentices. b) To Compensate the staff members. c) To Remit staff benefits.	Eleven (11) interns and nineteen (19) apprentices were engaged Staff benefits were paid as required. Statutory deductions were remitted as required.	
		MTEF Budgeting and Annual work plans	To prepare MTEF Budget proposals and work plans.	Budget workshops attended and Kenya Law allocated Kshs. 400.49 Million in the Financial Year 2024/25.	
KRA	5: Organizational Sustainability	To continuously enhance corporate Identity and Brand visibility.	Number of promotional programs implemented to enhance brand visibility.	<p>of) To undertake 8 promotional programmes including LSK CPDs & Annual Conference, Legal Awareness Programmes, ASK Shows, Moot Court Competitions, Research Fairs and conferences.</p> <p>ii) To maintain a robust social media presence.</p>	<p>Undertook 8 promotional programmes in the year. Was awarded the 2nd Runner-up position, Devolution Warrior Awards. Winner-Public Sector Legal Department of the Year, LSK Nairobi Legal Awards</p> <p>Distributed 2 issues of the Bench Bulletin to Kenya Law stakeholders across the 47 counties.</p> <p>Kenya Law acquired 98 new clients and recorded an increase of 1,406 followers in Facebook and Twitter.</p>
	Corporate Social Responsibility events done.	Number of CSR activities undertaken.	To undertake 3 CSR activities	3 CSR activities was done in the year. Tree planting at the Kenya Forest Service, the Kakamega Forest Heritage Foundation and participated in a Tree Growing Restoration Campaign at Kitale Township Forest Area 4 and Sikhendu Forest Station. Partnered with Oraro & Co. Advocates and Justice Defenders for a CSR initiative at Nyeri Medium Prison.	

8. Corporate Governance Statement

Kenya Law recognizes the importance of corporate governance to the success of the organization. We view governance not simply as a set of rules but the framework supporting core values which define the acceptable practices in the management of public institutions. It is an expression of the way we want to conduct ourselves, which informs our actions and decisions, defines and supports our culture as an institution.

The operations of Kenya Law are conducted in accordance with the best practices anchored in principles of accountability and transparency as espoused in the Constitution and in compliance with relevant laws and regulations as espoused in the Mwongozo code. The Council has also embraced the international principles and best practices in corporate governance. The institution discharges its mandate based on strong corporate governance principles and consistently applies high ethical standards.

Council Charter

The Council has a Charter that guides its operations and facilitates efficient decision making in discharging its duties and responsibilities. The Charter offers guidance on matters including but not limited to the following; The separation of the roles, functions, responsibilities and powers of the Council and its individual members; Powers delegated to the Council committees; Matters reserved for final decision-making and approval by the full Council; Policies and practices of the Council on matters of corporate governance, directors' declarations and conflict of interest, **conduct** of full Council and Council committee meetings; and Nomination, appointment, induction, on-going **training** and performance evaluation of the full Council and its committees.

The governance **framework**, the corporate culture and human relationships that underpin all governance frameworks, are **operating as expected**. The roles and functions of the Chairman and the Editor/CEO are distinct and their respective **responsibilities** clearly defined within the institution.

Council size, Composition and appointments

The Council comprises of **ten** (10) Council members, **nine** (9) of whom are non-executive members of the Council including the **Chairman**. The Council also co-opts members with diverse expertise in areas of Financial Management, Human **Resource** management and audit to complement its capacity. In the financial year ended 30th June 2025, the **Council had** four (4) Co-opted members.

In the period ended **30th June 2025**, the terms of two Council members came to an end and their appointing authorities were duly **notified** to take the **necessary** action.

Council Committees

The Council has set up **the following Committees**, which meet at least quarterly under well-defined terms of reference:

- i) Technical Committee
- ii) Human Resources Committee
- iii) Finance and **General Purposes** Committee
- iv) Audit and Risk Management Committee

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A summary of Council meetings and attendance is shown below;

Total number of Council meetings: Members attendance for 2024/2025

The Council held Four (4) Council meetings and sixteen (16) committee meetings in the Financial Year 2024/2025 with over 95% attendance rate.

Council Member	Position	Full Council	Technical Committee	Finance & General Purposes	Human Resources	Audit Committee	Adhoc Committees
Hon. Justice Martha Koome	Chairperson	4	0	0	0	0	0
Hon. Dorcas Oduor / Alternate, Ms. Linda Murila	Member, Representing the Office of Attorney General	3	4	4	0	0	2
Hon. Justice Wanjiru Karanja	Member, Representing the Court of Appeal	0	0	0	1	0	2
Hon. Justice James Rika	Member, Representing the High Court	4	4	0	0	4	2
Hon. WinFrida Mokaya	Co-opted Member, Chief Registrar, Judiciary of Kenya	0	0	0	0	0	2
Prof. Winfred Kamau	Member, Representing The University of Nairobi Law School	4	0	0	2	4	2
Ms. Lynette Mwangi	Member, Representing the Public	4	0	0	2	4	1
Mr. Abdi Hassan Ali / Alternate, Ms. Eva Kimeiywo	Member, Representing the Government Printer	4	4	4	0	0	2
Mr. Dudley Ochiel	Member, Representing the Law Society of Kenya	2	4	0	0	3	2
Ms. Sarah Nyoike	Member, Representing the Law Society of Kenya	2	0	4	2	0	1
Mr. Raphael Kigamwa	Member, Representing the Law Society of Kenya	1	0	1	0	0	0
Ms. Linda Riziki Emukule	Member, Representing the Law Society of Kenya	1	0	0	0	1	0
Ms. Michael Karuru	Member, Representing the Law Clerk of National Assembly	4	4	0	0	0	0
Mr. John Mbadi Ng'ong'o / Alternate, Mr. Jona Wala	Member, Representing the National Treasury	0	0	4	0	0	0
Prof. Jack Busalile	Secretary/ CEO	4	4	4	2	4	2

Induction and training of Council and member performance

The National Council for Law Reporting (Kenya Law), through the development and implementation of its Corporate Governance Plan, undertakes the following activities towards skills enhancement and skills diversification of its Council Members:

- i) Council member induction - Newly appointed Council Members are inducted to the organization formally in preparation of the discharge of their functions as members of the Council. The induction process included a review of organizational documents (NCLR Act of 1994, Strategic Plan, Annual Reports, organizational policies and procedures and the Council Charter). The induction process is further undertaken through training on the Mwongozo Code of Conduct by the Institute of Certified Public Secretaries.
- ii) Council Training on Corporate Governance - Council members are regularly trained on Corporate Governance as facilitated by qualified professionals.
- iii) Council Technical Training - Council members undertake training on technical skills required in their role including financial management, human resources and administration, internal audit among others. The trainings are targeted to Council Committees who receive reports from various departments.
- iv) Council Appraisal - The Council's as required by the Mwongozo Code of Conduct and as ascribed to within the Council Charter undertakes an annual evaluation.

In the year ending 30th June 2025, a total of four (4) Council Members were trained in various areas. Three attended trainings on the new systems of publishing Case Law and the Laws of Kenya while another three attended courses on Corporate Governance.

The Council Evaluation for the FY 2023/2024 was undertaken with the facilitation of the State Corporations Advisory Committee (SCAC) on 17-18th July, 2025.

Conflict of Interest

A conflict of interest may arise where a Council member, employee or close family member such as a spouse, child, parent or sibling has private interests that could improperly influence the performance of the Council member or employee's official duties and responsibilities.

Conflict may also arise where a Council member or employee uses their office for personal gain.

A real conflict of interest exists at the present time. An apparent conflict of interest could be perceived by a reasonable observer to exist, whether or not it is the case, and a potential conflict of interest could reasonably be foreseen to exist in the future.

To prevent of Conflict of Interest, Council members and Kenya Law employees are expected to maintain public confidence in the objectivity of their service by preventing and avoiding situations that could give the appearance of a conflict of interest or result in a potential or actual conflict of interest.

Kenya Law Council members and employees are required to observe the Mwongozo code of conduct and any specific conduct requirements contained in the statutes governing ethical behaviour in their profession, where applicable.

It is not possible to foresee every situation that could give rise to real, apparent or potential conflict of interest, however, where conflict arises, the Council members or Kenya Law employees are required to excuse themselves, or anyone who works for them, from any decision-making that may create a conflict of interest with their private interests and record the same in the Kenya Law Conflict of interest register. They are also required to observe section 3.1 of the Mwongozo code in the disclosure and management of conflict of interest.

9. Management Discussion and Analysis

Section A

Operational and Financial Performance

Operational Performance

Kenya Law's operational performance in the period ended 30th June 2025 was impressive. We continued to collect, process and disseminate public legal information through our web site (www.kenyalaw.org) in a timely manner.

Kenya Law achieved very good results in the area of online reporting, collection and uploading and dissemination of public legal information as well as printing of specialized publications.

Below is a narrative expounding on Kenya Law's operational performance in the period ended 30th June 2025:

- i) A total of 42,218 cases were reviewed, 257 cases edited and selected for reporting by the end of the quarter.
- ii) Compiled and disseminated 45 weekly newsletters on Case law updates to our 26,857 online subscribers as at the end of the year.
- iii) Published 2 volumes for the Kenya Law Reports; KLR Devolution Volume 2 and KLR Devolution Volume 3.
- iv) Collected, processed and disseminated on the case law database, 31,785 of Judicial decisions collected from the superior courts of record; Supreme Court 90, Court of Appeal 1,735, High Court 14,357, Environment and Land Court 5,475, Employment and Labour Relations Court 2,580. A total of 1,680 decisions from subordinate courts and tribunals were also collected and processed by the end of the year.
- v) The average number of days taken to publish a single decision on the Kenya Law Website were as follows; 2.57 days for Court of appeal, 2.12 for Employment and Labour Relations Court, 2.03 for Environment and Land Court, 2.13 for High Court and 2.56 for the Supreme Court.
- vi) A total of 17,599 decisions were sent out to judicial officers as part of the Case-back service at the end of the year.
- vii) Identified and reported to the Office of the Attorney General & Department of Justice and the Kenya Law Reform Commission, 45 cases with Law Reform issues as at the end of the year.
- viii) A total of 9,485 daily, weekly and monthly cause lists received from superior and subordinate court stations were all uploaded online at the end of the quarter.
- ix) Prepared and transmitted 4 reports to the Office of the Attorney General & Department of Justice and the Kenya Law Reform Commission, identifying a total of 14 Law Reform issues from Case-Law at the end of the year.
- x) Prepared and transmitted 4 reports to the office of Chief Registrar identifying 5 cases of differences in Judicial reasoning as at the end of the year.
- xi) Tracked and reported cumulatively 11 cases on International Jurisprudence on emerging areas for purposes of comparative analysis and research. These were from the following jurisdictions; Royal Courts of Justice, Supreme Court of Canada, High Court of Uganda at Mbarara, Superior Court of Judicature at Accra, African Court on Human and Peoples' Rights, Constitutional Court of South Africa and East Africa Court of Justice. All these cases were disseminated through the Kenya Law blog in the year.
- xii) Collected, digitized and uploaded on the Kenya Law website all 14,372 documents of all other public legal information received i.e. 145 Kenya Gazette Volumes, 13,740 Judicial decisions, 86 Kenya gazette supplements, 63 Legal notices, 60 Bills, 8 Acts and 61 Ordinances, 379 copies of County legislation, Journals, 141 copies of Parliamentary Hansards (National Assembly – 70, Senate – 71 and 11 Legal texts etc.
- xiii) Collected, processed and uploaded on the Kenya Law website (Laws of Kenya database) 100% of all Acts, Bills, Legal notices, Amendments Acts and regulations that were received. Uploaded 17 Acts, 151 Legal Notices and 9 Bills 89 Amendment Acts; 40 from the senate and 49 from the National Assembly.
- xiv) A total of 150 statutes are set to feature in the 25th Annual Supplement. Of these, a total of 134 were reviewed

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and submitted to State Law Office for final review.

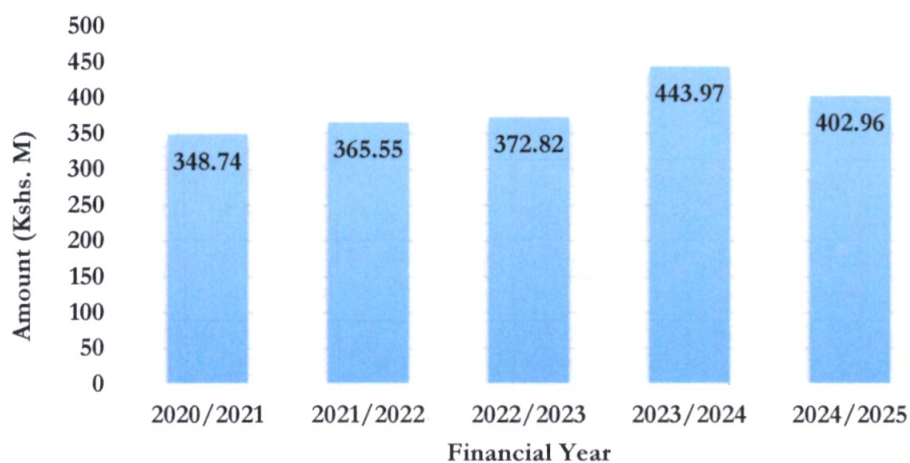
- xv) Kenya Law signed a Memorandum of Understanding with The County Assemblies Forum (CAF) on 16th September, 2024. CAF is a coordinating body of the forty-seven (47) County Assemblies and its mandate is to support the County Assemblies perform their three core functions: law making, oversight and representation.
- xvi) The Kenya Law online platform recorded increased access for public legal information as follows:
- a. The Kenya Law website recorded 1,429,144 users who viewed a total of 4,078,903 pages, of which 3,498,972 were unique. The average session lasted 5 minutes and 45 seconds.
 - b. The top 10 countries that accessed the NCLR website were Kenya, with 89.5% (1,279,510 visits), followed by the United States at 1.9% (26,120 visits), the Netherlands at 1.8% (25,011 visits), South Africa at 0.9% (12,657 visits) and the United Kingdom at 0.8% (11,159 visits). Other countries included India (0.6%, 4,632 visits), Germany (0.4%, 2,927 visits), Uganda (0.4%, 2,803 visits), Zambia (0.3%, 2,388 visits), and Tanzania (0.3%, 2,279 visits).
 - c. The distribution of visits by the day of the week showed that Tuesday had the highest traffic, accounting for 19% (272,224 visits), followed by Wednesday with 18.6% (265,818 visits), Monday with 17.5% (249,988 visits), Thursday with 16.9% (241,519 visits), and Friday with 14.3% (204,758 visits). Weekend traffic was significantly lower, with Saturday at 7% (99,777 visits) and Sunday at 6.7% (95,060 visits). In total, the website received 1,429,144 visits from 10-04-2025 to 30-06-2024.
 - d. Laws of Kenya was the most accessed content on the Kenya Law website recording 337,899 page views and 184,213 unique page views.
 - e. Case Law followed with 240,218 page views, 184,565 unique page views, an 11% bounce rate, and an average time on page of 1 minute and 9 seconds.
 - f. The Kenya Gazette pages recorded significant traffic, with the main "Kenya Gazette" page receiving 201,265 page views, 138,014 unique page views.
 - g. The Cause Lists page had 55,470 page views, 38,247 unique page views.
 - h. Devices used to access the NCLR website shows that 66.1% (944,082 visits) were from desktops, followed by 31.6% (451,476 visits) smartphones, Tablets 0.6% (7,919 visits), and unknown devices 0.5% (7,574 visits). Other devices included phablets 2,246 visits, feature phones 65 visits, TVs 50 visits, portable media players 2 visits, car browsers 1 visit, and peripherals 1 visit.
 - i. The breakdown of browsers used to access the NCLR website shows that Chrome was the most popular, accounting for 50% (694,897 visits), followed by Chrome Mobile at 24% (334,645 visits), Microsoft Edge made up 11% (156,271 visits), Firefox 5% (65,359 visits), Mobile Safari 3% (47,606 visits), Safari 2% (21,992 visits), Chrome Mobile iOS 2% (23,121 visits), Samsung Browser 1% (16,489 visits), Opera Mobile 1% (16,049 visits), and the Google Search App 1% (16,170).

Financial Performance

Kenya Law's financial performance was good in the year ending 30th June 2025. Kenya Law made a surplus and continued to maintain a healthy balance sheet position at the close of the year. The details of Kenya Law's financial performance are indicated below;

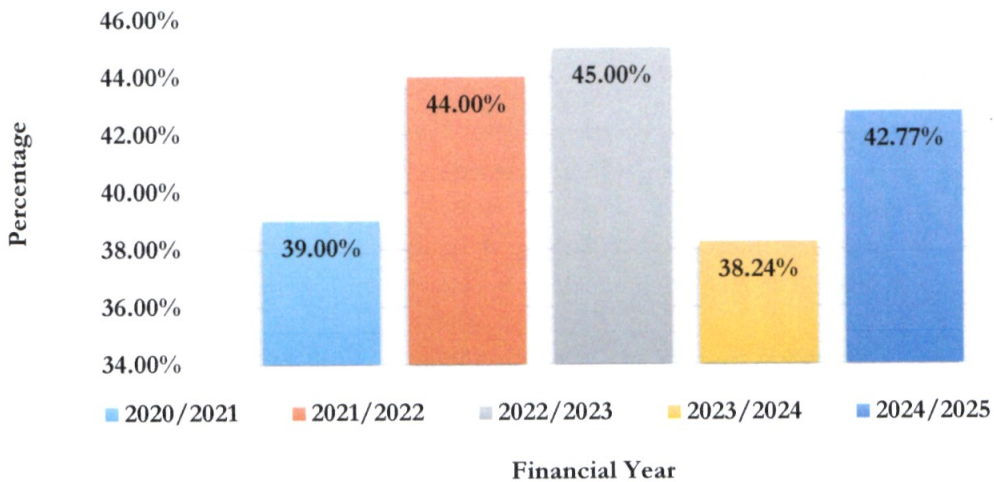
- a) Total of Revenues earned by Kenya Law decreased by 9.24% to Kshs. 402.958 Million in the period ending 30th June, 2025 as compared to the Kshs. 443.976 earned in the period ending 30th June, 2024. This was also a higher performance in revenue earnings as compared to the Kshs. 372.82 Million earned in the period ending 30th June 2023, the 365.55 Million earned in the period ending 30th June 2022 and the Kshs. 348.74 Million in the period ending 30th June 2021 respectively.

REVENUE TRENDS



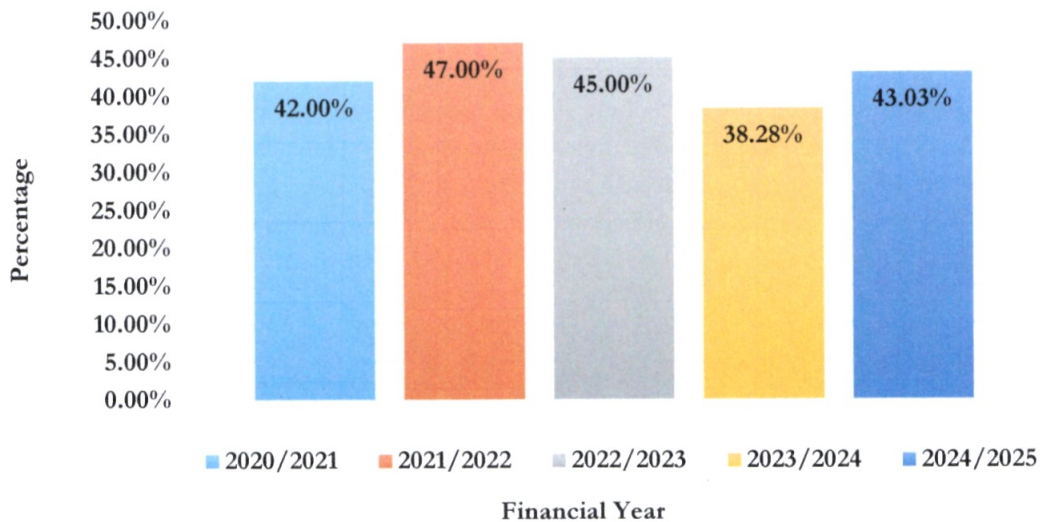
- b) The percentage of expenditure in Personnel Emoluments as compared to Total Revenues earned was 42.77%. This means that 42.77% of all Kenya Law revenues were utilized in paying salaries, wages and pension expenses in the year ended 30th June 2025, a higher percentage as compared to 38.24% for the year ended 30th June 2024, and still above the recommended 35%. The amount was however lower than the compared to 45% for the year ended 30th June 2023, the 44% for the year ended 30th June 2022 and higher than the 39% recorded in the year ended 30th June 2021. This higher percentage was because the gross budget for Kenya Law decreased by 9.28% on austerity while the PE Budget increased by 1.51% in the FY 2024/2025.

PE TO TOTAL REVENUE % AGE



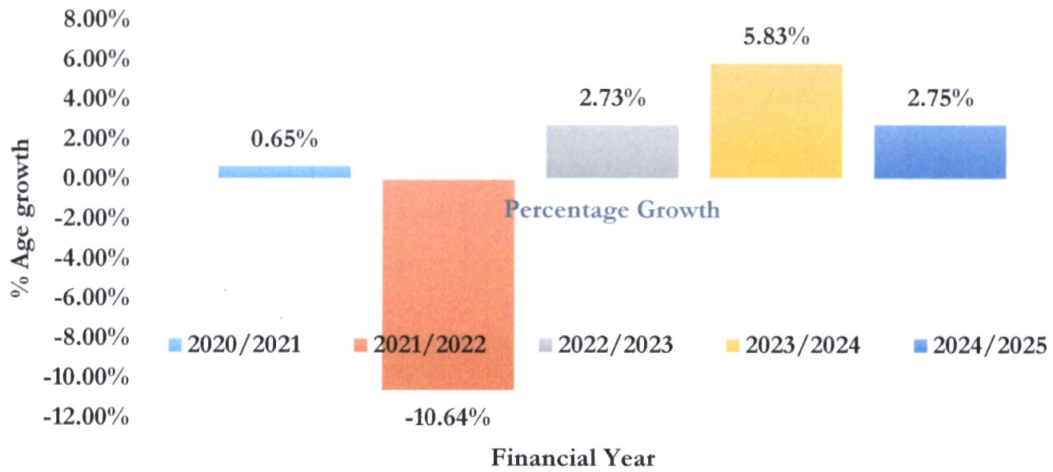
- c) The percentage of expenditure in Personnel Emoluments as compared to Total Expenditure increased to 43.03% in the year ending 30th June 2025 from 38.28% in the year ending 30th June 2024. This indicates that 43.03% of all Kenya Law recurrent expenditures in the year ending 30th June, 2025 were salaries, wages and pension expenses as compared to the recommended 35%. The expenditure was also a decrease in spending as compared to 45% in the year ending 30th June 2023, 47% in the in the year ending 30th June 2022 and the 42% recorded in the in the year ending 30th June 2021. This decrease was due to the same reasons explained in the PE to Revenue ratio above.

PE TO TOTAL EXPENDITURE % AGE



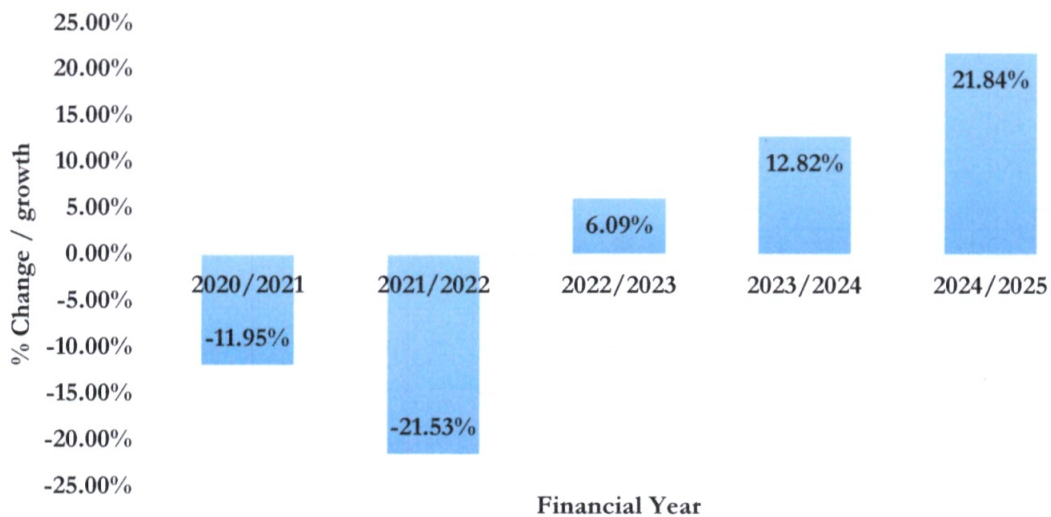
- d) Kenya Law had a healthy Balance sheet in the year ending 30th June, 2025. Total Assets increased by 2.75% in the period ending 30th June, 2025 as compared to an increase of 5.83% in the year ending 30th June 2024. This was however better in comparison to an increase of 2.73% in the year ending 30th June 2023, the decrease of 10.64% recorded in the year ending 30th June 2022 and the marginal increase of 0.65% recorded in in the year ending 30th June 2021. This asset growth was largely attributed to the continued development of new systems for the dissemination of public legal information in the year.

% AGE CHANGE IN ASSETS



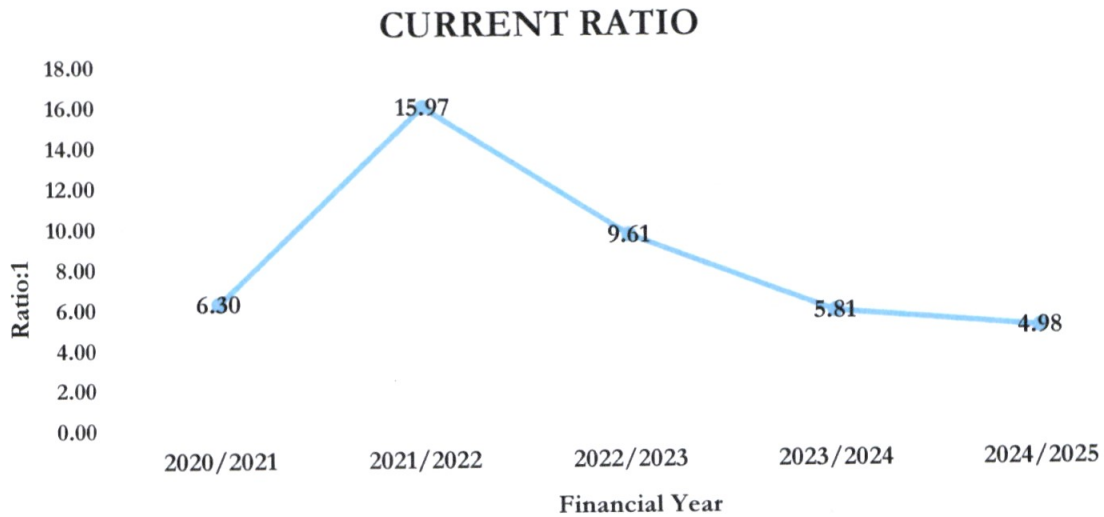
e) Total Liabilities increased by 21.84% in the period ending 30th June, 2025 as compared to the 12.82% increase in the period ending 30th June, 2024. This was due to the various activities that had been contracted but were still incomplete at the end of the financial year 30th June, 2025 and the delay in exchequer release for the month of June 2025. This was a lower performance as compared to the 6.09% increase recorded in the FY ending June 30th 2023, than the decrease of 21.53% in the year recorded in the FY ending June 30th 2022 and the 11.95% decrease recorded in recorded in the FY ending June 30th 2021.

% AGE CHANGE IN LIABILITIES

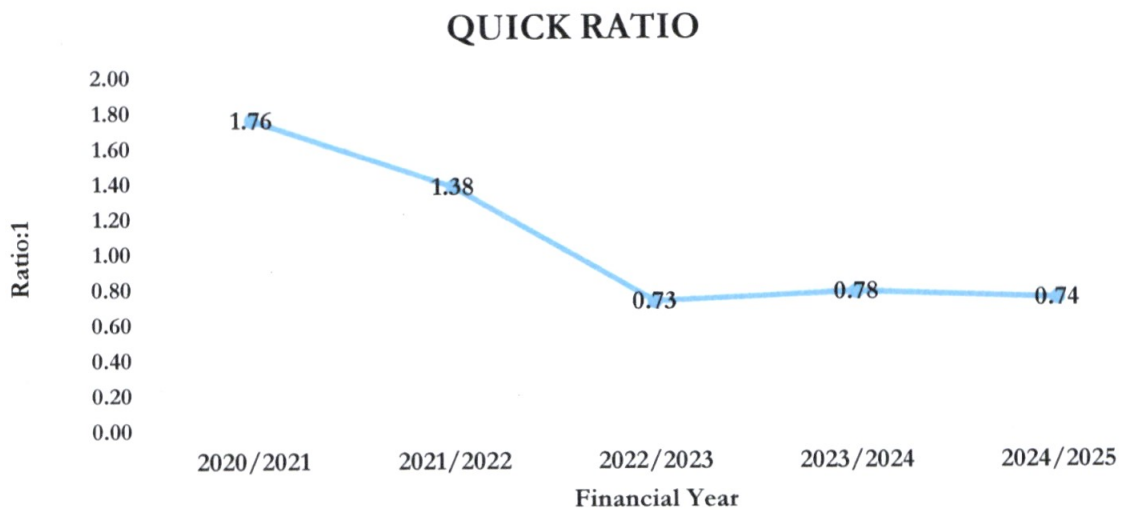


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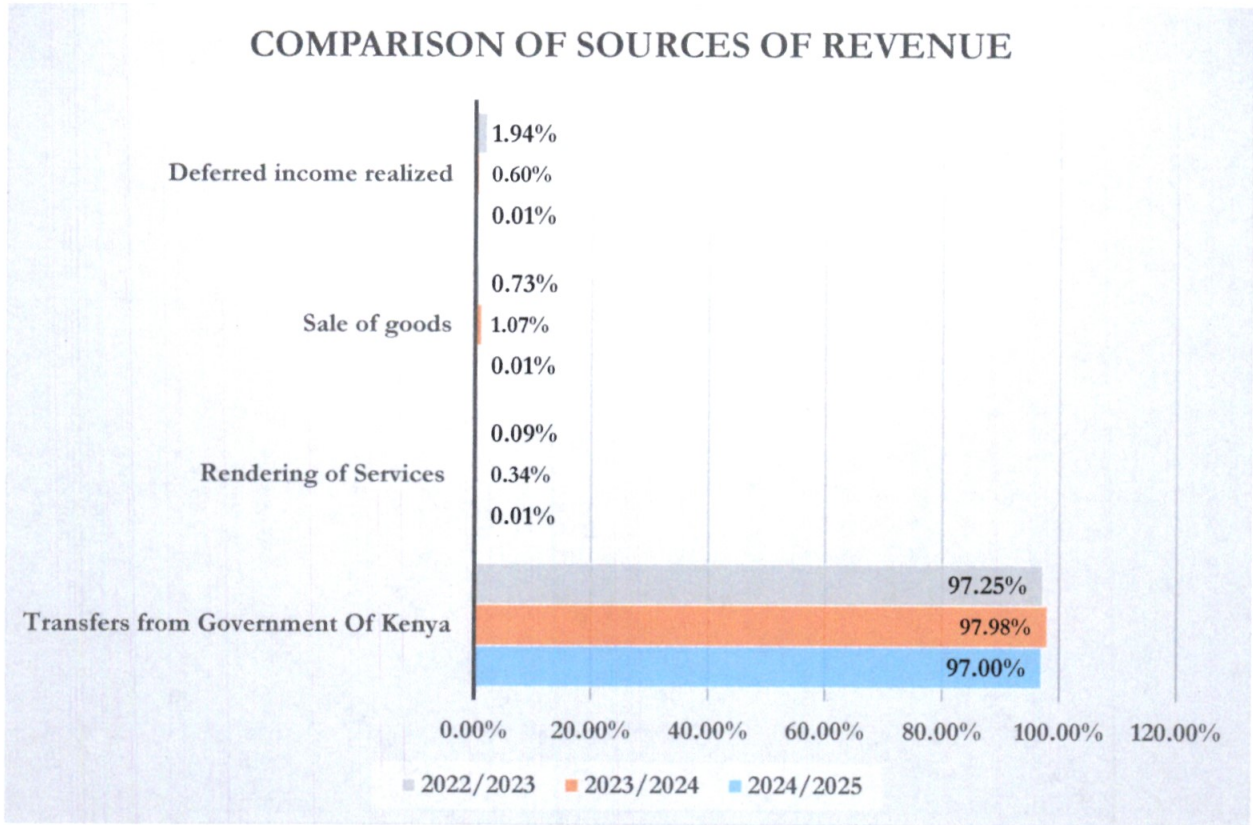
f) The liquidity of Kenya Law was also healthy. The Current ratio as at 30th June, 2025 decreased to 4.98:1 as compared to 5.81:1 as at 30th June 2024. This indicates that Kenya Law had Kshs. 4.98 worth of Assets available to pay Kshs. 1 worth of Liabilities as at 30th June, 2025. This was lower as compared to 9.61:1 as at 30th June 2023, 15.97:1 as at 30th June 2022 and as compared to 6.3:1 as at 30th June 2021. The reduction in FY 2024/ 2025 ratio was due to budget cuts on austerity and low revenues from own sources.



g) The Quick (Acid Test) ratio as at 30th June, 2025 decreased to 0.74:1 as compared to 0.78:1 as at 30th June 2024. This indicates that Kenya Law had Kshs. 0.74 worth of Quick Assets available to pay Kshs. 1 worth of Liabilities as at 30th June, 2025. This was however lower as compared to the Kshs. 0.73 worth of Quick Assets available to pay Kshs. 1 worth of Liabilities as at 30th June, 2023, the Kshs. 1.38:1 as at 30th June, 2022 and the Kshs 1.76:1 as at 30th June 2021. This is a ratio that determines the liquidity exclusive of the current asset item of stocks i.e. it is determinant on the quick and readily convertible assets. The reduction in FY 2024/ 2025 ratio was due to budget cuts on austerity and low revenues from own sources due the slow stock conversion ratio.



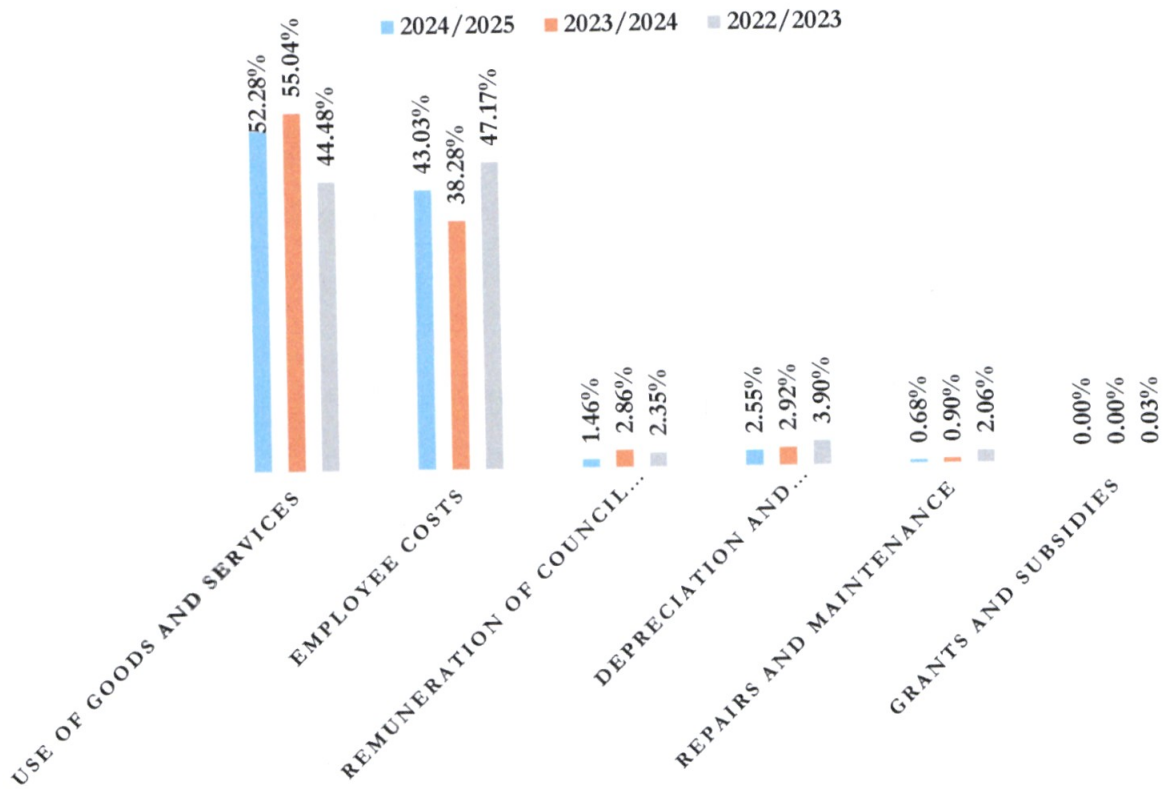
h) Comparison of the Sources of Revenues for the FYs 2024/2025, 2023/2024 and FY 2022/2023 were as follows;



Kenya Law received 97% of its revenues from the Government grants as a percentage of its total revenues in the FY 2024/2025 as compared to 98% in the FY 2023/2024 and 97% in the FY 2022/2023. This shows that Kenya Law is still highly dependent on Government of Kenya support in financing of its operations. Kenya Law received 402.78 Million in FY 2024/2025, Kshs.435.02 Million in FY 2023/2024 and Kshs.355.09 in the FY 2022/2023 respectively from the GOK. Other receipts from Rendering of services, sale of goods and deferred income recorded between 0.09% to 1.94% on average over the three-year period.

i) Comparison of Expenditure items for the FYs 2024/2025, 2023/2024 and FY 2022/2023 was as follows;

THREE YEAR EXPENDITURE TRENDS



There use of goods and services increased to 52.28% as a percentage of its total expenditure in FY 2024/2025 as compared to 55.04% in FY 2023/2024 and 44.48% in FY 2022/2023 due to budget cuts from GOK austerity measures. Employee costs increased to 43.03%, Remuneration to Council members reduced to 1.46% due to reduced number of trainings in the year, Depreciation, repairs and maintenance and grants and subsidies recorded 2.55%, 0.68% and 0% respectively in the year.

Section B

Growth and Strategies

a) Improvements of ICT systems for legal publishing

Kenya Law is implementing two ICT systems; Kenya Law Database (KLD), an ICT system that allows for a higher efficiency in real time publication of the laws on the online portal and the Case Law Database (CLD) an ICT system that will increase efficiencies within the organization and enable the capturing, structuring, researching, analyzing and publishing of case law and its derivative products. Integration of the two databases is currently underway to allow for live deployment and rolling out. There is also plans to incorporate AI capabilities in these systems to enhance their research and analytical capabilities.

b) New Human Resource Instruments

Kenya Law is developing new Human Resource Instruments that provide for a robust Human Resource establishment of 252 officers that will be more in tune with the new institutional requirements and be sufficient to deliver on our mandate.

c) Engagements with the Counties

Kenya Law has identified the following services as areas of collaboration/ engagements with the County Governments; Tracking of County Legislation, Revision of County Laws, Establishment of County Legal Resource Centers, Coordination of Intergovernmental Engagement at the County Level, Capacity-Building, Provision of and accessibility of National Legal Information in the Counties and Public participation. This is already increasing NCLR's revenues streams and impacting the Mwananchi at the County level.

Opportunities

a) Updated ICT systems for Legal Publishing

There is opportunity to upscale Kenya Law ICT systems to enrich the user experience and increase efficiency in the generation, processing and dissemination of Public Legal Information through leveraging on partnerships, joint researches, trainings, memoranda of understanding with the National Assembly and the Counties.

To further enhance efficiency of our ICT systems in processing and dissemination of public legal information and provide more value addition to the public, NCLR has identified the following strategic opportunities in the short and medium term.

- i) Integration of the NCLR Case Law Database with the Judiciary's case-tracking system to align and standardize document formats and improve end to end efficiency in data processing.
- ii) Features enhancement of the Case Law Database to incorporate AI tools for anonymization, thematic arrangement of judicial decisions, case summaries and linking of citations between judicial decisions and legislation.
- iii) Features enhancement of the Case Law Database to incorporate an AI legal Chatbot and data analytics tool to enhance legal research and reporting.
- iv) Develop a common legislative drafting platform to harness the input of all stakeholders in preparing legislation and to improve transparency in the legislative process.
- v) Features enhancement of the Kenya Legislation Database to incorporate tracking of County Legislation.
- vi) Development of an ICT system for documents conversion from PDF to Machine readable formats.
- vii) Develop a database of all government circulars, executive orders, pronouncements etc. This will be updated to current and with prevailing versions at any point in time and segregated access.

b) Improvement of Revenue Collections

With the two systems KLD & CLD, Kenya Law is already working towards identification and mapping of value added services and content that can be commercialized and accessed at a fee.

c) Increased digitization

The digitization in the judiciary will enable Kenya Law to receive Judicial decisions in real time as and when delivered. This also provides an opportunity to integrate and link the case law database with the case management in the judiciary for efficient submissions of judicial decisions and cause lists.

d) On-demand Publishing

Kenya Law has of late received a lot of requests for specialized publications on specific thematic areas. There is an enormous opportunity to raise more revenues through this avenue. Kenya Law will require a digital printer to be able to achieve these requirements.

e) Enhanced Legal Framework

Kenya Law is in the process of reviewing its founding law (National Council for Law Reporting Act, Act No. 11 of 1994) with the objective of providing an enhanced legal framework for the operations of the organization.

Challenges

a) The proposed merger of NCLR and KLRC and the lack of clarity on the way forward, has presented high level of uncertainty among staff and affected their morale and levels of productivity.

b) Insufficient budgetary allocations have limited Kenya Law's ability to deliver on its mandate as per the strategic plan. The current funding consists of only 65% of its annual budgetary requirements and this necessitated the organization to cut back on its programmes and activities to fit into the available funding. NCLR requires additional finances, human resources, space and supporting infrastructure.

c) Insufficient Human Resources: Kenya Law is operating at 44% of its staff establishment which has primarily been caused by the limited budgetary allocations. Out of a staff establishment of 163, Kenya Law only has 74 officers in post, leading to work overload that affects the timely production of quality outputs. The NCLR faces a critical and unsustainable workload surge due to a 266% increase in judicial decisions, escalating weekly volume from 300 to 800 cases driven by increased judicial appointments and creation of new courts stations resulting in an existing backlog of over 32,000 cases and increased legislation from the National Assembly and Senate as well as in the Counties.

d) Kenya Law has not optimally upgraded and improved its ICT infrastructure to the required standards due to insufficient budgetary allocation. Kenya Law relies heavily on current ICT systems to ensure the proper processing, storage and dissemination of legal information. It currently holds 57 TB worth of public legal information. The inability to upgrade and improve hardware and software systems has a negative impact on its core mandate – the provision of and access to public legal information in terms of enhancing data integrity and safety to the most optimum levels. The challenges included;

Obsolescence of computer hardware and technology. Hardware related issues have led to break down of machines. Software challenges e.g. few Adobe Pro applications on Machines and limited space on Google -email has caused work delays.

Dynamic nature of ICT systems which require constant upgrades at a cost. The ever increasing volumes of data require constant planning for additional database space and data security.

Insufficient Bandwidth to support access to the Cause lists, Kenya Gazettes and the LOK database.

Intermittent internet leading to the need to increase Internet bandwidth requirements, with limited financing.

Judicial decisions and other public legal information published on the Kenya law website contain personal information not exempt from the data protection Act therefore exposes the organization to the risk of litigation.

e) Receipt of judicial decisions in incompatible formats; unavailability of hard copies of legislative supplements and collection of other public legal information from the Government printer and other state agencies. This again requires a new system to convert the information in formats that a compatible for processing.

Section C

Compliance with statutory requirements

Kenya Law published judicial decisions received from the superior courts of record online and published the Kenya Law Reports in compliance with the National Council for Law Reporting Act (No.11 of 1994). Kenya Law also updated all the Laws of Kenya ensuring compliance with the Revision of Laws Act (CAP 1).

Kenya Law adhered to the Legal and regulatory frameworks issued by the Government of Kenya to ensure compliance with the statutory requirements under the Constitution, the Public Finance Management Act 2012 and Public Procurement and Disposal of Assets Act 2015 and the Employment Act No.11 of 2007.

In addition, Kenya Law endeavored to fulfill its corporate governance obligations with the guidance of the Mwongozo code.

Key projects and investment decisions Kenya Law is planning / implementing

Kenya Law has procured an ICT system for processing, storage and dissemination of Public legal information (both Case Law and Laws of Kenya). The acquisition and implementation of these systems was phased commencing in the financial year 2019/2020. They were both at implementation and data migration stage.

Major risks facing Kenya Law

Financial risk

Kenya Law requires additional funds to ensure that it can fully discharge its mandate. The organizational approved budget is about 75% of the ideal budget.

Further, Kenya Law's Human Resource costs constituted 44% (compared to the recommended level of 35%) of the total budget. This has deprived Kenya Law of additional funds to deliver on its core mandate and other critical activities. The limited financial resources have meant that Kenya Law has not fully discharged all its activities as envisaged in the Strategic Plan 2018-2022 due to constant reorganization of activities to fit within the available resource ceilings.

Operational risk

Kenya Law is operating at 43% of its staff compliment (74 officers as compared to a new approved staff establishment of 167) and this has negatively impacted on its ability to discharge its mandate in a timely manner as staff have to multitask and work long hours. The turnaround time for production of time bound publications has therefore increased and there is a rolling backlog of publications for print. The timely preparation and dissemination of public legal information through the website has also been negatively affected.

Kenya Law collects revenue through the sale of its publications. The collection of debts from debtors of the organization has posed a challenge especially in relation to public sector agencies that may not prioritize payment of their obligations to Kenya Law for products already sold to them. There is a risk that the debts from public institutions, which are more than 3 years old, may not be paid thus negatively affecting the operations of the organization.

Material arrears in statutory/financial obligations

Kenya Law had no material arrears in statutory/ financial obligations. There was a total of Kshs. 17,809,130 due as payroll deductions for PAYE, HELB, NSSF, NHIF, Sacco deductions, Insurances deductions, mortgage, staff pension, welfare obligations and withholding VAT payments for the month ended 30th June 2025.

Financial probity and serious governance issues

The Council is responsible for the policy framework in relation to the institution's risk management and internal controls. The Finance and General Purposes Committee of the Council is responsible for the policy framework to ensure proper financial planning and execution of the financial management function while the Audit & Risk

Management Committee of the Council regularly reviews the effectiveness of the internal controls and provides assurance on the implementation of financial plans by regular reporting to the full Council.

The Internal Audit and Risk Department implements Kenya Law's risk management framework in all business processes and reports regularly to the Editor and the Audit & Risk Management Committee.

In addition, the OAG performs systems audits to independently review the effectiveness of the institutional risk management framework. It also does financial audits at the end of the financial period to provide assurance on the credibility of the annual financial statements.

There were no serious governance issues in the Council, any Council member, the top management in relation to conflict of interest, financial impropriety or Council composition in the execution of its functions.

10. Environmental and Sustainability Reporting

i) Sustainability strategy and profile

NCLR has had many positive developments in this financial year. We operate in a dynamic, resource scarce environment influenced by a host of socio-economic, legal and political factors that impinge on our operations and impact the realization of our objectives. The achievement of our objectives largely depends on how well we have leveraged internal strengths to exploit external opportunities as well as how well we have managed internal weaknesses to avoid crystallization of external threats.

We have aligned our programmes and activities to the overall national development agenda espoused in the socio-economic development blueprints, we have enhanced the synergy amongst members of staff and between departments for the overall success of the institution. We have enhanced teamwork, learning, innovation and creativity to facilitate effective inter and intradepartmental co-ordination, exposure to industry trends, as well as acceptance and effective management of positive change.

All activities within the organization incorporate international best practices in an effort to protect the ecosystem in which Kenya Law exists, providing us with opportunities to achieve a competitive advantage and market differentiation in our products and services. Further Kenya Law has a new Quality Management System based on ISO 9001:2015 and is ISO certified. Kenya Law continually strives to achieve the highest standards of quality and to continually improve its effectiveness in order to ensure sustainability. Our established quality objectives and policies are also reviewed on an annual basis.

ii) Environmental performance

Kenya Law does not have an environmental policy but rather borrows largely from the Government of Kenya policy on protecting the environment and increasing the forest cover by 10% in the medium term. To supplement Government efforts in this area, Kenya Law encourages its employees to print back to back. Kenya Law has also changed its strategy from printing of hard copy publications to soft copy online publications in order to reduce on paper printing. Kenya Law also participates in tree planting exercises. Kenya Law has signed an MOU with the Kenya Forest Service (KFS) to support in the efforts to reclaim forest cover as per government policy. Kenya Law also planted trees in Kakamega Forest and the Kitale Township Forest Block 4 as its contribution to the larger Government of Kenya strategy towards increasing Kenya's forest cover to by planting of 15 billion trees by 2032.

iii) Employee welfare

Kenya Law has put in place policies and procedures guiding the appointment of employees within the organization. There is an elaborate guideline on the recruitment process of employees from the initial stages of placing advertisement to filling in the vacant positions. Kenya Law is an equal opportunity employer; it takes a consistent and standard approach in the recruitment and selection of employees. Therefore, the recruitment process is void of discrimination on the basis of gender, HIV status, race, ethnicity marital status and/or physical disability. This is provided in the Kenya Law Human Resources Policies and Procedures Manual, 2016.

Employee skills and competences are enhanced in the workplace through Training and development initiatives which

are competency based geared towards capacity building and meeting the needs of the organization. Training and Development programs are aimed at helping each employee prepare for changes as they align themselves with the changing needs. Training assessments are carried out to identify the competency gaps existing with the organization with an aim of addressing the skills gap through training and development programs.

Kenya Law has put in performance management measurement mechanisms through the use of a comprehensive Performance Management Appraisal System that guides the evaluation and monitoring of employee performance. The process helps in identifying performance problems and solving them. The process involves setting performance targets and reviewing them over a period of time. The outcomes of performance management inform staff training and development, career progression, succession management, promotions, performance incentives and performance improvement strategies.

Kenya Law recognizes that the safety of employees, stakeholders and property at work is critical. All staff must take responsibility for ensuring that safe working procedures are adhered to. It is a legal requirement for organizations to have in place a health and Safety committee. The organizational safety and health committee members are champions for a healthy and safe workplace. Information on health and Safety to prevent possible health and safety risks is provided to employees through sensitization initiatives to ensure a safe work environment. Appropriate insurances are also put in place to cushion against health and safety risks.

iv) Market place practices

In pursuit of its mandate Kenya Law always considers various policy documents including the Constitution of Kenya, the Montreal Declaration on Free Access to Law, the Big Four Agenda, the Kenya Vision 2030, the Sustaining Judiciary Transformation Framework of 2017-2021 and the Office of the Attorney General and Department of Justice Strategic Plan. These documents act as a beacon for the organization in the day to day execution of its mandate and the officers discharging the relevant duties in various areas.

a) Responsible Competition practice

Outside of the fact that NCLR is the institution mandated by law to publish law reports and update the laws of Kenya, the organization strives to ensure responsible competition practices whenever it issues tenders in its bid to enhance access to justice. All Kenyans are given a fair chance to register their interests to supply Kenya law with a variety of goods and services. Tenders are advertised in the PPIP portal of the Government of Kenya and the Kenya Law Website to allow a wide reach. Suppliers in the reserved groups category are also allowed a fair chance to compete for procurement opportunities among themselves. The institution has implemented corruption prevention strategies and a risk mitigation plan to address risks and loopholes in its legal and policy frameworks. Regulations, processes, and procedures guiding the core mandate of the organization are in place and all identified risks have a mitigation plan.

b) Responsible Supply Chain and Supplier relations

Kenya Law has also ensured in its supply chain to follow the laid down procurement laws when issuing tenders and dealing with suppliers. All invoices raised by suppliers with complete documentation are paid on time and all contracts honored in full. A schedule of all running contracts is kept and updated monthly to mitigate against lapses, the same is communicated in advance to the relevant user departments to effect a seamless transition where necessary. All transactions are documented in the necessary manner and availed for inspection by the relevant authority as and when requested.

c) Responsible marketing and advertisement

Kenya Law has endeavored to maintain ethical marketing practices in all its engagements with the media. The organization not only markets its goods and services by focusing on how our products benefit customers, but also how they benefit the Republic of Kenya as a whole. Our aim is to build strong relationships with our consumers through a set of shared values. These are outlined in our Strategic Plan 2023/24 – 2027/28 as integrity, professionalism,

transparency and accountability, innovation, reliability and citizen focus.

d) Product stewardship

Towards this end, Kenya Law has also endeavored to safeguard consumer rights and interests in all products and services issued. All online publications are universally accessible to all consumers and can be consumed in any way needed, both online and in hard copy. Print products are sold at a base price aimed at offsetting the cost of production only. In addition, Kenya law subscribes to the “Free Access to Law” movement and therefore does not make profit from the sale of its publications.

v) Corporate Social Responsibility / Community Engagements

a) **Tree Planting Report: Kakamega Forest, Kitale Township Forest, and Sikhendu Forest Stations**

Tree Kenya Law is actively supporting the Presidential Directive to increase Kenya's forest cover from 12% to 30% by the year 2032, in line with the National Tree Growing Restoration Campaign. As part of its 2023–2024 Performance Contract with the Office of the Attorney General and Department of Justice, Kenya Law committed to collaborating with stakeholders in tree-growing initiatives, planting 5,000 trees across three events, and submitting semi-annual and annual reports on the progress of these efforts.

Kenya Law successfully planted 5,500 trees in three events, in collaboration with the Kakamega Forest Heritage Foundation and the Kenya Forest Service – Trans Nzoia County. The first event was held on 18th December 2024 at Kakamega Forest, where 2,000 trees were planted. The second and third events took place on 30th June 2025 in Trans Nzoia County, where a total of 3,500 trees were planted at Kitale Township Forest (Area 4) and Sikhendu Forest Station.

Kenya Law exceeded its annual target by planting 500 additional trees beyond the goal of 5,000. Each staff member contributed by planting an average of 67 trees.

Pictures from the events of the year



NCLR, Kenya Forest Service Staff and Community Forest Association take a picture during the second tree planting event at Kitale Township Forest Area 4 on 28th June 2025.



NCLR Staff plant trees at Kitale Township Forest Area 4 on 28th June 2025.



NCLR, Kenya Forest Service Staff and Sikhendu Community Forest Association take a picture during the third tree planting event at Sikhendu Forest Station on 30th July 2025.

b.) Legal Aid Clinic at Nyeri Prison – 28th March 2025

Kenya Law, in line with its Creating Shared Value commitment, partnered with Oraro & Co. Advocates and Justice Defenders for a CSR initiative at Nyeri Medium Prison. The exercise included free legal aid sessions, as well as donations of legal publications and personal items.

The team offered legal consultations to inmates, providing guidance on trial processes, alternative dispute resolution, and other legal concerns through interactive sessions. Training was also conducted on the Kenya Law website and its advanced search tools. In addition, the team donated key legal resources, including copies of the Constitution and Bail

& Bond guidelines, to strengthen access to justice and support rehabilitation efforts.



Staff from Kenya Law, Oraro & Co. Advocates, and Justice Defenders pose for a photo during a legal aid clinic at Nyeri Medium Prison on 28th March 2025



Staff from Kenya Law, Oraro & Co. Advocates, and Justice Defenders pose for a photo during a legal aid clinic at Nyeri Medium Prison on 28th March 2025

11. Report of the Council Members

The Council Members submit their report together with the unaudited financial statements for the year ended June 30, 2025 which show the state of affairs of the National Council for Law Reporting.

i) Principal activities

The principal activities of the National Council for Law Reporting are:

- i) To publish the official reports of the judicial opinions of the superior courts of Kenya. Kenya Law is the designated publisher of the Kenya Law Reports, which are the official law reports of the Republic of Kenya.
- ii) To revise, consolidate and publish the Laws of Kenya, through Legal Notice No. 29 of 2009, through which the Attorney General has delegated to the Council the powers of law revision conferred by Sections 7 and 8 of the Revision of Laws Act.
- iii) To publish such other related publications as it deems necessary.

On Kenya Law's website - www.kenyalaw.org- you will find Case Law, the Laws of Kenya, the Parliamentary Hansards, the Kenya Gazette, and the Daily Cause List from various courts, Legal Notices and other publications.

ii) Results

The results of the National Council for Law reporting for the year ended June 30, 2025 are set out on pages 1 to 6.

iii) Council Members

The members of the Council who served during the reporting period are shown on pages v-xv above in accordance with the NCLR Act No. 11 of 1994.

iv) Auditors

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

By Order of the Council,



Ms. Edna Wambui Muthaura

Council Secretary/Secretary to the Board (Ag.)

12. Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, 2012 and National Council for Law Reporting Act No.11 of 1994 require the Council members to prepare financial statements in respect of the Council, which give a true and fair view of the state of affairs of the Council at the end of the financial year/period and the operating results of the Council for that year/period. The Council members are also required to ensure that the National Council for Law Reporting keeps proper accounting records which disclose with reasonable accuracy the financial position of the Council. The Council members are also responsible for safeguarding the assets of the National Council for Law Reporting.

This responsibility includes:

Council members are responsible for the preparation and presentation of Kenya Law's financial statements, which give a true and fair view of the state of affairs of Kenya Law for and as at the end of the financial year ended 30th June 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of Kenya Law; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding Kenya Law's assets; (v) Selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Council members accept responsibility for Kenya Law's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act 2012 and the State Corporations Act. The Council members are of the opinion that the Kenya Law's financial statements gave a true and fair view of the state of Kenya Law's transactions during the financial year/period ended period 30th June, 2024, and of the its financial position as at that date. The members further confirm the completeness of the accounting records maintained for Kenya Law, which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The financial statements for National Council for Law Reporting were approved by the Council on 16th October 2025 and signed on its behalf by:



.....
Hon. Justice Martha K. Koome
Chairperson of the Council



.....
Ms. Janet Munywoki
CEO / Accounting Officer (Ag)

REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR LAW REPORTING FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Council for Law Reporting set out on pages 1 to 36 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

Report of the Auditor-General on National Council for Law Reporting for the year ended 30 June, 2025

the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Council for Law Reporting as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Council for Law Reporting Act No.11 of 1994 and the Public Finance Management Act, 2012.

Basis Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Council for Law Reporting 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 audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, three issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources and under the Report on Effectiveness of Internal Controls, Risk Management and Governance. These include non-compliance with a third of basic pay, lack of human resource instruments, and long outstanding receivables from exchange transactions. Review of the status during the audit of the Council in the financial year 2024/2025 revealed that the matters remained unresolved.

Other Information

Management is responsible for the Other Information set out on pages v to I, which comprise of Key Entity Information and Management, Chairperson's Statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Council Members, and Statement of Directors' Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed,

I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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. Non-Compliance with the One Third of Basic Salary Rule

Review of the payroll revealed that three (3) officers of the Council earned a net salary of less than a third (1/3) of their basic salary, contrary to Section 19(3) of the Employment Act, 2007. The law requires that the total amount of all deductions which may be made by an employer from the wages of employees at any one time shall not exceed two-thirds of such wages.

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

2. Non-Compliance with Climate Change Regulatory Requirements

Review of records revealed that the Council did not comply with the provisions of the Climate Change Act, 2016 and the National Treasury Circular Reference CONF/MOF/36/021/ C/ (39) dated 1 July, 2020 on tracking and reporting of climate finance flows and climate change-related expenditures as follows:

- i. There was no designated climate change unit, nor has a senior officer been appointed to coordinate climate-related mandates, contrary to Section 15(5)(c) of the Act;
- ii. The Council did not report on its sectoral greenhouse gas emissions nor submit annual reports to the Climate Change Council, in breach of Sections 15(5)(b) and 15(5)(f) of the Act;
- iii. There was no evidence of regular monitoring or review of climate change functions as per Section 15(5)(d) of the Act; and
- iv. The Council did not incorporate climate-related disaster risk reduction strategies into its budgets or operations as required by Section 18 of the Act, and;
- v. The Council did not submit quarterly reports on climate-related expenditure in line with The National Treasury's circular dated 1 July, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter 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

Long Outstanding Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions balance of Kshs.6,979,440 as disclosed in Note 18(a) to the financial statements. This balance includes long outstanding receivables from the Judiciary of Kshs.6,458,600, which has been outstanding for over three (3) years and whose recoverability remains doubtful.

In the circumstances, the existence of effective internal controls put in place to recover the debts could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Council Members

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


2 December, 2025


**National Council for Law Reporting
Annual Report and Financial Statements
for the financial year ended June 30, 2025**

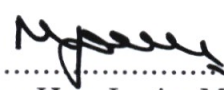
14. Statement of Financial Performance for the year ended 30th June 2025

Details	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other Governments entities	6	390,486,104	435,020,800
Sub-Total		390,486,104	435,020,800
Revenue from exchange transactions			
Rendering of Services	7	5,613,450	1,516,897
Sale of goods	8	4,501,505	4,755,282
Other Income - Deferred income realized	9	2,357,036	2,683,081
Sub-Total		12,471,991	8,955,260
Total revenue		402,958,095	443,976,060
Expenses			
Use of goods and services	10	209,440,885	243,976,871
Employee costs	11	172,350,072	169,786,320
Council members expenses	12	5,829,389	13,366,359
Depreciation and amortization expense	13	10,226,415	12,935,038
Repairs and maintenance	14	2,732,075	3,330,092
Grants and subsidies	15	0	0
Total expenses		400,578,837	443,394,680
Surplus before tax before tax and extraordinary items		2,379,258	581,380
Other Gains / Losses			
Gain / (loss) from foreign exchange differences	16	(1,652)	(132,626)
Surplus before tax		2,377,606	448,754
Taxation		-	-
Surplus for the year		2,377,606	448,754

The notes set out on pages 7-33 form an integral part of these Financial Statements. The Financial Statements set out on pages 1-6 were signed on behalf of the Council Members by:


.....
Name: Ms. Janet Munywoki
Editor/C.E.O (Ag)


.....
Name: Mr. Pascal Othieno
Head of Finance
ICPAK M/ No: 7326


.....
Name: Hon. Justice Martha K. Koome
Chairperson of the Council

Date..... 16.10.2025.....

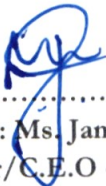
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National Council for Law Reporting
Annual Report and Financial Statements
for the financial year ended June 30, 2025

15. Statement of Financial Position as at 30th June 2025


Details	Notes	2024-2025 Kshs	2023-2024 Kshs
Assets			
Current Assets			
Cash and Cash equivalents	17	12,094,211	33,364,000
Receivables from Exchange Transactions	18(a)	6,979,440	8,027,070
Receivables from Non-Exchange Transactions	19	30,664,120	2,193,324
Inventories	20	284,021,878	281,782,712
Total Current Assets		333,739,649	325,367,106
Non-Current Assets			
Property, Plant and Equipment	21	88,894,185	85,626,800
Intangible Assets	22	848,661	1,041,933
Long Term Receivables from Exchange Transactions	18(b)	3,780,255	3,780,255
Total Non- Current Assets		93,523,101	90,448,988
Total Assets		427,262,750	415,816,094
Liabilities			
Current Liabilities			
Trade and Other Payables	23	63,413,440	52,045,683
Deferred Income	25	139,803,207	142,160,243
Employee Benefit Obligation	26	3,653,710	3,595,382
Total Current Liabilities		206,870,357	197,801,308
Total Liabilities		206,870,357	197,801,308
Net assets			
Accumulated surplus		196,827,117	194,449,511
Capital Fund		23,565,276	23,565,276
Total Net Assets		220,392,393	218,014,787
Total Net Assets and Liabilities		427,262,750	415,816,094



Name: Ms. Janet Munywoki
Editor/C.E.O (Ag)



Name: Mr. Pascal Othieno
Head of Finance
ICPAK M/ No: 7326



Name: Hon. Justice Martha K. Koome
Chairperson of the Council

Date..... 16.10.2025.....

Date16.10.2025.....

Date.... 16.10.2025.....

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


Details	Notes	Ordinary share capital	Reval uation reserv e	Fair adjustment reserve	value Retained earnings	Proposed dividends	Capital/ Development Grants/Fund	Total
As at July 1, 2021	-	-	-	-	168,251,025	-	23,565,276	191,816,301
Issued new capital	-	-	-	-	-	-	-	-
Surplus/ (deficit) for the year	-	-	-	-	25,370,646	-	-	25,370,646
As at July 1, 2022	-	-	-	-	193,621,671	-	23,565,276	217,186,947
Surplus/ (deficit) for the year	-	-	-	-	379,086	-	-	379,086
As at June 30, 2023	-	-	-	-	194,000,757	-	23,565,276	217,566,033
Surplus/ (deficit) for the year	-	-	-	-	448,754	-	-	448,754
As at June 30, 2024	-	-	-	-	194,449,511	-	23,565,276	218,014,787
Surplus/ (deficit) for the year	-	-	-	-	2,377,606	-	-	2,377,606
As at June 30, 2025	-	-	-	-	196,827,117	-	23,565,276	220,292,393

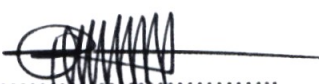
National Council for Law Reporting
Annual Report and Financial Statements
for the financial year ended June 30, 2025


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

Details	Notes	2024-2025 Kshs	2023-2024 Kshs
Cash flows from operating activities			
Transfers from other government entities	6	390,486,104	435,020,800
Rendering of Services	7	5,613,450	1,516,897
Sale of goods	8	4,501,505	4,755,282
Total Receipts		400,601,059	441,292,979
Payments			
Use of goods and services	10	(209,440,885)	(243,976,871)
Employee costs	11	(172,350,072)	(169,786,320)
Council members expenses	12	(5,829,389)	(13,366,359)
Repairs and maintenance	14	(2,732,075)	(3,330,092)
Grants and subsidies	15	0	0
Total payments		(390,352,422)	(430,459,642)
Working Capital Adjustments			
(Decrease)/increase in Receivables from exchange transactions	18	1,047,630	12,879,896
(Decrease)/increase in Receivables from non-exchange transactions	19	(28,450,796)	(1,031,205)
(Decrease)/increase in trade and other payables from exchange transactions	23	11,367,757	26,911,309
(Decrease)/increase in trade and other payables Employee benefit obligation	26	58,328	(1,771,495)
(Decrease)/increase in Inventories	20	(2,239,166)	(10,845,884)
Total Working Capital Adjustments		(18,216,247)	26,142,621
Net Cash flows from/(used in) operating activities		(7,967,609)	36,975,958
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets	21	(13,300,528)	(3,702,700)
Net cash flows used in investing activities		(13,300,528)	(3,702,700)
Cash flows from financing activities			
Net cash flows used in financing activities			
Net increase/(decrease) in cash and cash equivalents		(21,268,137)	33,273,258
Cash and cash equivalents at beginning of the year		33,364,000	223,368
Unrealized gains within Cash and Cash Equivalents		(1,652)	(132,627)
Cash and cash equivalents at end of the year		12,094,211	33,364,000

The Financial Statements set out on pages 1-6 are signed on behalf of the Council by:


Name: Ms: Janet Munywoki
Editor/C.E.O (Ag)


Name: Mr. Pascal Othieno
Head of Finance
ICPAK M/ No: 7326


Name: Hon. Justice Martha K. Koome
Chairperson of the Council

Date..... 16.10.2025.....

Date16.10.2025.....

Date.... 16.10.2025.....

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

	Original budget	Adjustments	Final budget	Actual Cumulative date	% of toutilization (100%)
	Kshs	Kshs	Kshs	Kshs	
	A	b	C=(a+b)	D	F=d/c
Revenues					
Transfers from other governments entities	240,486,104	150,000,000	390,486,104	390,486,104	1.00
Appropriation in Aid	10,000,000	-	10,000,000	9,595,115	0.96
Total income	405,100,000	150,000,000	400,486,104	400,081,219	1.00
Expenses					
Use of goods and services	70,471,779	143,000,000	213,471,779	209,440,885	0.98
Employee costs	174,014,325	-	174,014,325	172,350,072	0.99
Remuneration of Council members	6,000,000	4,100,000	10,100,000	5,829,389	0.58
Repairs and maintenance	0	2,900,000	2,900,000	2,732,075	0.94
Grants and subsidies	0	0	0	0	0.00
Total expenditure	250,486,104	150,000,000	400,486,104	390,362,422	0.97
Surplus for the period	0	0	0	9,728,797	

Notes to the statement of comparison of budgeted and actual amounts for the period ended 30th June 2025;

- i) The Council received an additional Kshs. 150,000,000 from the National Treasury for underfunded core mandate and operations and maintenance items.
- ii) The 4% under-collection of Appropriation in Aid was due to an outstanding amount of Kshs. 520,840 that had not been collected by the end of the financial year.
- iii) The 42% variance in remuneration of Council members was due to delays in training of members.
- iv) The 6% variance in repairs and maintenance was due to delays in procurement of a service provider to repair office AC systems.
- v) There were no grants and subsidies in the year due to changes in priority for CSR activities to tree planting.

RECONCILIATION OF STATEMENT OF BUDGET COMPARISON AND STATEMENT OF FINANCIAL PERFORMANCE

Item	Kshs
Surplus from the statement of budget comparison	9,728,979
Add back: Receipts not budgeted for	
Deferred income	2,357,036
Add back: AIA - Receipts not received	
Additional Receivables from exchange transactions	520,840
Less accrued expenditure	
Depreciation and amortization expense	(10,226,415)
Gain/(Loss) from foreign exchange differences	(1,652)
Surplus from the statement of financial performance	2,378,606

19. Notes to the Financial Statements

1) General Information

National Council for Law Reporting is established by an act of parliament Act No.11 of 1994 from where it derives its authority and mandate. The entity is wholly owned by the Government of Kenya, is domiciled in Kenya and has a brand name; Kenya Law. The entity's principal activity is Publishing and Printing judicial decisions of the superior courts in Kenya which are the official Law Reports of the Republic of Kenya, the Laws of Kenya and such other related publications.

2) Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying Kenya Law'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 Kenya Law. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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3) Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue but not yet effective in the period ended 30th June 2025.

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> a) Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; b) Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and c) Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p>Kenya Law was seized of this development and its effective date. However, the above improvements to IPSAS did not have an impact in the of the Council's Financial statements in the year ended 30th June 2025.</p>
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023 The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general purpose financial reports assess:</p> <ul style="list-style-type: none"> a) The nature of such social benefits provided by Kenya Law; b) The key features of the operation of those social benefit schemes; and c) The impact of such social benefits provided on the Kenya Law's financial performance, financial position and cash flows. <p>Kenya Law was seized of this development and its effective date. However, the above improvements to IPSAS did not have an impact in the of the Council's Financial statements in the year ended 30th June 2025.</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <ul style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued. <p>Kenya Law was seized of these developments and their effective date. The above improvements to IPSAS did not have an impact in the of the Council's Financial statements in the period ended 30th June 2025.</p>

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Other improvements to IPSAS	<p>Applicable 1st January 2023</p> <p>a) IPSAS 22 Disclosure of Financial Information about the General Government Sector. Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <p>b) IPSAS 39: Employee Benefits. Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <p>c) IPSAS 29: Financial instruments: Recognition and Measurement. Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.</p> <p>Kenya Law was seized of these developments and their effective date. The above improvements to IPSAS have been incorporated in the of the Kenya Law’s Financial statements in the period ended 30th June 2025.</p>
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ii) New and amended standards and interpretations in issue but not yet effective in the period ended 30th June 2025.

Standard	Effective date and impact:
<p>IPSAS 43</p>	<p>Applicable: 1st January 2025:</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>Kenya Law has noted this development and its effective date. However, the above improvements to IPSAS did not have an impact in the of the Council’s Financial statements in the year ended 30th June 2025.</p>
<p>IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations</p>	<p>Applicable: 1st January 2025</p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>Kenya Law has noted this development and its effective date. However, the above improvements to IPSAS did not have an impact in the of the Council’s Financial statements in the year ended 30th June 2025.</p>

iii) Early adoption of standards

The Council did not early – adopt any new or amended standards in the financial year 2024/2025.

4) Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

Kenya Law 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 Kenya Law and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

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

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

Sale of goods

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

Interest income

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

Dividends

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

Rental income

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

Deferred Income realized

The depreciated value of Assets donated by development partners is recognised as a deferred income to derive the used value or economic benefit realised from the use of such Assets.

The cost of sales of legal publications that have been printed for sale by funding from development partners is also

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recognised as a deferred income to derive the income or economic benefit realised from the sale of such publications.

b) Budget information

The original budget for FY 2024-2025 was approved by the National Assembly in June 2024. An additional amount of Kshs. 150 Million was appropriated to cater for underfunded core mandate and operations and maintenance items.

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

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under note 18 of these financial statements.

c) Taxes

❖ **Current income tax**

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

❖ **Deferred tax**

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

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Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to Kenya Law and the Kenya Revenue Authority.

❖ **Sales tax**

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

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

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

e) Property, plant and equipment (PPE)

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, Kenya Law 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.

Assets are depreciated on a quarterly basis and their values recorded at net book values at the end of the reporting period. Depreciation is applied on a reducing balance basis. Different Asset classes are depreciated at the following rates as follows:

Motor vehicles – 20%

Computers and ICT Equipment – 33.33%

Furniture and fittings – 10%

Plant and Equipment – 15%

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The depreciation for PPE in the year is analysed in the following manner:

Non-Current Asset	Motor vehicles	Furniture and fittings	Computers	Plant and Equipment	Work In Progress	Total
At 1st July 2024 beginning of the year	2,568,336	20,530,055	20,318,527	8,876,295	33,333,587	85,626,800
Additions	0	90,000	2,007,600	0	11,202,928	13,300,528
Disposals	0	0	0	0	0	0
Transfers/adjustments	0	0	0	0	0	0
At end of the year	3,871,356	20,620,055	22,326,127	8,876,295	44,536,515	98,927,328
Depreciation and impairment						
Depreciation for GOK funded assets	0	1,051,925	5,318,172	1,306,011	0	7,676,108
Depreciation for donor funded assets	476,410	927,618	953,007	0	0	2,357,035
Total Depreciation for the year ended 30th June 2025	476,410	1,979,543	6,271,179	1,306,011	0	10,033,143

f) Leases

Finance leases are leases that transfer substantially all the risks and benefits incidental to ownership of the leased item to Kenya Law. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. Kenya Law also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that Kenya Law will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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

g) Intangible assets

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

h) Research and development costs

Kenya Law expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

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

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

i) Financial instruments

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

Financial assets

Classification of financial assets

Kenya Law classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Kenya Law's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

Kenya Law assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. It recognizes a loss allowance for such losses at each reporting date. There were no critical estimates and significant judgments made by management in determining the expected credit loss in the year ended 30th June 2025.

Financial liabilities

Initial recognition and measurement

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

j) Inventories

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

- ❖ Raw materials: purchase cost using the weighted average cost method.
- ❖ Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

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

k) Provisions

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

l) Social Benefits

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

m) Contingent liabilities

Kenya Law does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources, economic benefits or service potential is remote.

n) Contingent assets

Kenya Law does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements.

Contingent assets **are** assessed continually to ensure that developments are appropriately reflected in the financial statements. If it **has become** virtually certain that an inflow of economic benefits or service potential will arise and the asset's value **can be** measured reliably, the asset and the related revenue are recognized in the financial statements of the **period in which the change** occurs.

o) Nature and purpose of reserves

Kenya Law creates and maintains reserves in terms of specific requirements. There were no reserves in Kenya Law's books as at 30th June 2025.

p) Changes in accounting policies and estimates

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

q) Employee benefits

Retirement benefit plans

Kenya Law provides a defined contribution retirement benefits plan for its employees. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no **legal or** constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all **employee benefits** relating to employee service in the current and prior periods. The contributions to fund obligations **for the payment** of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are **actuarially** valued **tri-annually** on the projected unit credit method basis. Deficits identified are recovered through **lump sum** payments or increased future contributions on proportional basis to all participating employers. The **contributions** and lump sum payments reduce the post-employment benefit obligation.

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r) Foreign currency transactions

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

s) Borrowing costs

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

t) Related Parties

Kenya Law regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Council members, the Chief Executive Officer and senior managers.

u) Service concession arrangements

Kenya Law analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, Kenya Law recognizes that asset when, and only when, it controls or regulates the services the operator has committed to provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets it controls through ownership, Kenya Law recognizes the beneficial entitlement or otherwise any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, Kenya Law also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

v) Cash and cash equivalents

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

w) Comparative figures

Where necessary, comparative figures for the previous reporting period have been amended or reconfigured to conform to the required changes in presentation.

x) Subsequent events

There were no events subsequent to the financial year end with a significant impact on the financial statements for the period ended 30th June 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions

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

Useful lives and residual values

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 24.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

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6. a) Transfers from Other Government entities

Description	2024-2025 Kshs	2023-2024 Kshs
Unconditional grants		
Operational Grant	390,486,104	435,020,800
Other grants	0	0
Total Unconditional grants	390,486,104	435,020,800

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

Name of the Entity sending the Grant	Amount recognized to Statement of Financial performance Kshs	Amount deferred under deferred income Kshs	Amount recognized in capital fund.	Total Transfer 2023- 2024 Kshs	Prior Year 2023-2024 Kshs
The Office of the Attorney General & Department of Justice	390,486,104	0	0	390,486,104	435,020,800
Total Transfers	390,486,104	0	0	390,486,104	435,020,800

7. Rendering of Services

Description	2024-2025 Kshs	2023-2024 Kshs
Service Fees		
Service fees from publishing services	5,613,450	1,516,897
Total revenue from the rendering of services	5,613,450	1,516,897

Income from service fees was in regard to revenues earned from rendering of services to state agencies in the period ended 30th June 2025.

8. Sale of Goods

Description	2024-2025 Kshs	2023-2024 Kshs
Sale of goods		
Sale of legal publications	4,501,505	4,755,282
Total revenue from the sale of goods	4,501,505	4,755,282

This is revenue earned from the sale of Kenya Law Reports and other Legal publications to different customers in the period ended 30th June 2025.

9. Other Income

Description	2024-2025 Kshs	2023-2024 Kshs
Deferred Income		
Deferred Income	2,357,036	2,683,081
Total revenue from Deferred Income	2,357,036	2,683,081

This is revenue earned from the recognition of depreciated value of Assets donated by development in the period ended 30th June 2025 and is recognized as a deferred income to derive the used value or economic benefit realized from the use of such Assets.

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10. Use of Goods and Services

Description	2024-2025 Kshs	2023-2024 Kshs
Cleaning Expenses	1,251,250	1,416,136
Accessories to Computers	3,209,223	2,982,730
Security Expenses	1,351,168	1,396,128
Contracted Professional Services	5,112,243	8,585,997
Subscriptions to Newspapers	400,660	817,110
Advertising Expenses	2,684,130	2,627,980
Membership fees dues, subscriptions to professional orgs. and trade bodies	190,040	295,820
Audit fees	800,000	800,000
Conferences and delegations Expenses	9,921,565	3,068,713
Contracted ICT Services	22,332,211	42,585,673
Postage & Courier Services	6,455,792	2,960,519
Motor fuel and oil Expenses	1,109,656	1,246,929
Cleaning of Motor Vehicle	67,000	36,500
Catering Expenses	3,519,291	4,104,779
Insurance Expenses	24,601,543	27,972,056
Computer Software Expenses	15,623,984	15,584,426
Parking Expenses	1,090,000	1,090,000
Sanitary & Cleaning materials	958,268	925,158
General Office stationery	3,698,041	2,393,433
Publishing and Printing	28,876,010	27,680,100
Tradeshows & Exhibitions Expenses	2,219,472	5,151,384
Rental Expenses	30,850,803	28,082,852
Legal costs	674,920	0
Cost of Sales	5,625,687	3,328,697
Education & Library	1,355,754	1,343,183
Telecommunication	51,835	613,726
Temporary Committee Allowances	0	1,475,100
Training Expenses	10,722,775	13,152,765
Cooking Gas Expenses	28,390	22,850
Casual Labour Expenses	604,097	564,540
Internet Expenses	1,961,123	2,139,251
Travel, accommodation, subsistence and other allowances	20,891,511	35,260,117
Bank charges	237,867	337,220
Bad Debts Written Off	896,410	3,935,000
Total Use of Goods and Services	209,440,885	243,976,872

11. Employee Costs

Description	2024-2025 Kshs	2023-2024 Kshs
Salaries and wages	79,540,626	81,386,583
Employer contribution to pension schemes	17,107,107	15,158,105
Housing benefits and allowances	75,132,339	72,821,632
Gratuity	0	0
Performance and other bonuses	570,000	420,000
Temporary Committee Allowances	0	0
Employee costs	172,350,072	169,786,320

Employee Costs increased due to annual salaries increments, promotions of staff, increased contributions to the NSSF and increased allowances paid staff on Temporary Committees in the period ended 30th June 2025.

12. Council Members Expenses

Description	2024-2025 Kshs	2023-2024 Kshs
Chairman/Directors' Honoraria	1,044,000	1,044,000
Sitting allowances	3,317,000	3,145,000
Induction and Training	655,000	2,776,300
Travel and accommodation	37,291	3,544,830
Other allowances	776,098	2,856,229
Total	5,829,389	13,366,359

Council member expenses decreased due to a reduction in attendance of Council member trainings and conferences in the period ended 30th June 2025.

13. Depreciation and Amortization

Description	2024-2025 Kshs	2023-2024 Kshs
Property, plant and equipment	10,033,143	12,697,751
Intangible assets	193,272	237,287
Investment property carried at cost	0	0
Total depreciation and amortization	10,226,415	12,935,038

Depreciation and Amortization expenses decreased due to the decreased asset values of Non-current assets at the end of the financial year ended 30th June 2025.

14. Repairs and Maintenance

Description	2024-2025 Kshs	2023-2024 Kshs
Equipment and machinery	564,040	1,945,700
Motor vehicle	606,167	443,560
Furniture and fittings	82,128	54,000
Computers and accessories	1,479,740	865,532
Communications Equipment	0	21,300
Total repairs and maintenance	2,732,075	3,330,092

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Repairs and Maintenance expenses decreased because there were no major repairs of equipment or motor vehicles in the financial year ended 30th June 2025 as was the case year ended 30th June 2024.

15. Grants and Subsidies

Description	2024-2025 Kshs	2023-2024 Kshs
Social development	0	0
Total grants and subsidies	0	0

16. Gain / (Loss) on foreign exchange transactions

Description	2024-2025 Kshs	2023-2024 Kshs
Gain on foreign exchange transactions	0	0
Loss on foreign exchange transactions	(1,652)	(132,626)
Total Gain / (Loss)	(1,652)	(132,626)

17. Cash and Cash Equivalents

Description	2024-2025 Kshs	2023-2024 Kshs
Current Accounts	12,035,691	33,325,755
Others(Mpesa, Cash In Hand)	58,520	38,245
Total cash and cash equivalents	12,094,211	33,364,000

Analysis of the Cash and Cash Equivalents

Description	Bank Account Number	Currency	2024-2025 Kshs	2023-2024 Kshs
a) Current account				
Kenya Commercial Bank	1103135449	Kshs	11,056,153	33,069,822
Kenya Commercial Bank (Grants)	1131298241	USD	33,611	9,048
ABSA Kenya	451230484	Kshs	945,927	246,885
Sub-Total			12,035,691	33,325,755
b) Others				
Cash in Hand		Kshs	58,520	38,245
M-Pesa	516800	Kshs	-	-
Sub total			58,520	38,245
Total Cash and Cash Equivalents			12,094,211	33,364,000

18. Receivables from Exchange Transactions

a) Current Receivables from Exchange Transactions

Description	2024-2025 Kshs	2023-2024 Kshs
Current Receivables		
Exchange debtors – (Sale of legal publications)	6,979,440	8,027,070
Total current receivables	6,979,440	8,027,070

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Included in the balance of current receivables from exchange transactions is a balance of Kshs. 6,458,600 being overdue debts that are now considered irrecoverable. The same have been proposed for write-off in line with section 69 of the PFM Act 2012 and regulations 2015; 145, 148 & 149.

b) Long- term Receivables from Exchange Transactions

Description	2024-2025 Kshs	2023-2024 Kshs
Total Receivables		
Other exchange debtors (Rent deposits)	3,780,255	3,780,255
Less: impairment allowance	0	0
Total	3,780,255	3,780,255
Current portion transferred to current receivables	0	0
Total non-current receivables	3,780,255	3,780,255
Total receivables (a+b)	10,759,695	11,807,325

c) Ageing analysis for Receivables from Exchange Transactions

Description	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	520,840	7.46%	1,568,470	19.54%
Between 1- 2 years	-	0	-	0
Between 2-3 years	-	0	-	0
Over 3 years	6,458,600	92.54%	6,458,600	80.46%
Total (a+b)	6,979,440	100%	8,027,070	100%

19. Receivables from Non-Exchange Transactions

Description	2024-2025 Kshs	2023-2024 Kshs		
Other debtors				
Salary Advances	497,431	786,635		
Other debtors (Temporary Imprests)	166,689	1,406,689		
Grants Receivable	30,000,000	0		
Less: impairment allowance	0	0		
Total Receivables from Non-Exchange Transactions	30,664,120	2,193,324		
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	30,664,120	100%	2,193,324	100%
Between 1- 2 years	-	0	-	0
Over 3 years	-	0	-	0
Total	30,664,120	100%	2,193,324	100%

20. Inventories

Description	2024-2025 Kshs	2023-2024 Kshs
Consumable stores	102,380	918,713
Library Books Inventory	7,903,187	7,840,488
Other goods held for resale (Kenya Law Reports and LOK publications)	276,016,311	273,023,511
Less: Allowance for impairment	0	0
Total inventories at the lower of cost and net realizable value	284,021,878	281,782,712

Inventories comprises of consumable stores consisting mainly of general office stationeries and computer accessories. Library books consist mainly of legal textbooks purchased to facilitate the Technical departments in their research work. The other good held for resale consisted of Kenya Law Reports purchased for purposes of resale to the public. Four publications were delivered in the financial year ended 30th June 2025.

21. Property, Plant and Equipment

Cost	Motor Vehicles	Furniture and fittings	Computers	Plant and Equipment	Work In Progress (WIP)	Total
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As at 1st July 2023	17,900,000	55,610,024	93,472,455	24,685,120	32,322,087	223,989,686
Additions during the period (B)	0	0	2,691,200	0	1,011,500	3,702,700
Disposals during the period	0	0	0	0	0	0
Transfer/adjustments	0	0	0	0	0	0
As at 30th June 2024	17,900,000	55,610,024	96,163,655	24,685,120	33,333,587	227,692,386
Additions during the period	0	90,000	2,007,600	0	11,202,928	13,300,528
Disposals during the period	0	0	0	0	0	0
Transfer/adjustments	0	0	0	0	0	0
As at 30th June 2025 (A)	17,900,000	55,700,024	98,171,255	24,685,120	44,536,515	240,992,914
Depreciation and impairment						
As at 30th June 2023	14,746,756	32,891,943	67,386,593	14,342,542	0	129,367,834
Depreciation	584,907	2,188,026	8,458,535	1,466,283	0	12,697,752
Disposals	0	0	0	0	0	0
Impairment	0	0	0	0	0	0
Transfers/adjustments	0	0	0	0	0	0
As at 30th June 2024 (B)	15,331,664	35,079,969	75,845,128	15,808,825	0	142,065,586
Depreciation	476,410	1,979,543	6,271,179	1,306,011	0	10,033,143
Disposals	0	0	0	0	0	0
Impairment	0	0	0	0	0	0
Transfers/adjustments	0	0	0	0	0	0
As at 30th June 2025 (C)	15,808,074	37,059,512	82,116,307	17,114,836	0	152,098,729
Net Book Values						
As at 30th June 2025 (A+B-C)	2,091,926	18,640,512	16,054,948	7,570,284	44,536,515	88,894,185
As at 30th June 2024 (A-B)	2,568,336	20,530,055	20,318,527	8,876,295	33,333,587	85,626,800

Work-In Progress (WIP) is related to acquisition of new ICT system for processing of public legal information. The system will be completed in the financial year 2025/2026. The total cost will then be capitalized as an intangible asset and depreciated over the estimated useful life of the asset.

Kindly also see note E on page 13 above on further analysis of Depreciation on Property, Plant and Equipment.

22. Intangible Assets - Software

Description	2024-2025 Kshs	2023-2024 Kshs
Cost	8,241,423	8,241,423
At beginning of the year/ period	1,041,933	1,279,220
Additions	0	0
At end of the year/ period	1,041,933	1,279,220
Additions – internal development	0	0
At end of the year/ period	1,041,933	1,279,220
Amortization and impairment		
At beginning of the year/ period	6,313,204	6,313,204
Amortization	193,272	237,287
At end of the year/ period	6,506,476	6,550,491
Impairment loss	0	0
At end of the year/ period	6,506,476	6,550,491
NBV	848,661	1,041,933

23. Trade and Other Payables from Exchange Transactions

Description	2024-2025 Kshs	2023-2024 Kshs		
Trade payables	45,604,310	36,121,180		
Employee payables				
HELB payable	262,775	26,142		
Insurance Payable	89,375	20,267		
Affordable Housing Levy payable	1,827,828	995,159		
Net Salaries Payables	4,750,328	5,471,938		
Loan payable	952,913	260,391		
NHIF Payable	355,597	174,711		
NSSF payable	725,700	154,954		
UN Sacco Payable	15,000	15,000		
Welfare payable	51,800	206,800		
PAYE Liability for Employees	3,459,160	3,251,511		
Sheria Sacco payable	3,607,049	2,480,335		
Mortgage payable	139,424	144,424		
Third-party payments				
VAT payable	96,232	748,621		
Audit fees payable	0	0		
PAYE Liability for allowances	1,475,649	1,974,250		
Total trade and other payables	63,413,140	52,045,683		
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	63,413,140	100%	52,045,683	100%
Between 1- 2 years	-	0	-	0
Between 2-3 years	-	0	-	0
Over 3 years	-	0	-	0
Total (a+b)	63,413,140	100%	52,045,683	100%

24. Current Provisions

Description	Leave provision	Bonus provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
Balance b/f	0	0	0	0	0
Additional Provisions	0	0	0	6,458,600	6,458,600
Total provisions year end	0	0	0	6,458,600	6,458,600

Additional provisions for doubtful debts are a disclosure in relation to overdue debts that are now considered bad and have been proposed for write-off in line with section 69 of the PFM Act 2012 and regulations 2015; 145, 148 & 149. Bad debts totaling Kshs. 896,410 were written off during the financial year ended 30th June 2025.

25. Deferred Income

Description	2024-2025 Kshs	2023-2024 Kshs
National government	0	0
International funders	2,357,036	2,683,081
Public contributions and donations	0	0
Total deferred income	2,357,036	2,683,081

The deferred income movement is as follows:

Description	National government Kshs.	International funders Kshs	Public contributions and donation Kshs	Total Kshs.
Balance brought forward 1 st July 2024	-	142,160,243	0	142,160,243
Additions for the period	0	0	0	0
Transfers to Capital fund	0	0	0	0
Transfers to income statement	0	(2,357,036)	0	(2,357,036)
Other transfers	0	0	0	0
Balance carried forward 30th June 2025	0	139,803,207	0	139,803,207

26. Employee Benefit Obligation

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	2024-2025 Kshs	2023-2024 Kshs
	Kshs	Kshs	Kshs	Kshs	Kshs
Current benefit obligation	3,653,710	0	0	3,653,710	3,595,382
Non-current benefit obligation	0	0	0	0	0
Total employee benefits obligation	3,653,710	0	0	3,653,710	3,595,382

Retirement Benefit Asset / Liability

Kenya Law operates a defined benefit scheme for all full-time employees from July 1, 2012. The scheme is administered by AON Minet Kenya Limited while ICEA Lion are the custodians of the scheme. The scheme is based on 20 percentage of salary of an employee at the time of retirement. There were no outstanding contributions to the scheme from the sponsor other than contributions for the month of June 2025.

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No actuarial valuation was done in the financial year to value the scheme. The scheme value at the end of the year was as follows:

Description	2024-2025 Kshs	2023-2024 Kshs
Valuation at the beginning of the year	282,342,548	216,461,313
Changes in valuation during the year	13,950,252	13,321,461
Valuation at end of the year	296,292,800	229,982,775

Kenya Law also contributes to the statutory National Social Security Fund (NSSF). This is a defined contributions scheme registered under the National Social Security Act. Kenya Law's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs. 4,320 per employee per month.

27. Cash Generated from Operations

Description	Period Ended 30 th June 2025	Period Ended 30 th June 2024
	Kshs	Kshs
Surplus for the year before tax	2,377,606	448,754
Adjusted for:		
Depreciation and Amortisation	10,226,415	12,935,038
Non-cash grants received	(2,357,036)	(2,683,081)
Forex (Gains) / Losses	-	132,627
Working Capital Adjustments		
(Decrease)/increase in Receivables from exchange transactions	1,047,630	12,879,896
(Decrease)/increase in Receivables from non-exchange transactions	(28,450,796)	(1,031,205)
(Decrease)/increase in trade and other payables from exchange transactions	11,367,457	26,911,309
(Decrease)/increase in trade and other payables Employee benefit obligation	58,328	(1,771,495)
(Decrease)/increase in Inventories	(2,239,166)	(10,845,884)
Net Cash flows from/(used in) operating activities	(3,491,230)	36,975,958

28. Financial Risk Management

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

Kenya Law's financial risk management objectives and policies are detailed below:

i) Credit risk

Kenya Law is exposed to credit risk; the risk that a customer will be unable to pay amounts due from them in full as and when they fall due. Credit risk arise from cash and cash equivalents, and deposits with banks, trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account their financial position, past experience and other relevant factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the Council. The amounts presented in the statement of financial position have considered a contingent provision of Kshs. 6,458,600 for doubtful receivables, estimated by the Council's management based on debt collection efforts by management, prior experience and the assessment of the current economic environment.

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

Description	Total Amount Kshs	Fully Performing Kshs	Past Due Kshs	Impaired Kshs
As at 30th June 2025				
Receivables from exchange transactions	6,979,440	520,840	6,458,600	0
Receivables from non- exchange transactions	30,664,120	30,644,120	0	0
Bank balances	12,094,211	12,094,211	0	0
Total	49,737,771	43,259,171	6,458,600	0
As at 30th June 2024				
Receivables from exchange transactions	8,027,070	1,568,470	6,458,600	0
Receivables from non- exchange transactions	2,193,324	2,193,324	0	0
Bank balances	33,364,000	33,375,429	0	0
Total	43,584,394	37,137,223	6,458,600	0

The customers under the fully performing category are for current debts with ages of less than 60 days, these are paying as they continue trading. These are not risky debts and the customers are expected to pay of the debts in the short term. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that Kenya Law as recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. Kenya Law has significant concentration of credit risk on amounts due from the Judiciary and other overdue and doubtful debtors amounting to Kshs. 6,458,600. The Council sets credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated. Various debt recovery procedures including legal redress and write-offs are underway to manage this doubtful debts portfolio as well.

ii) Liquidity risk management

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

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

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Description	Less Than 1 Month Kshs	Between 1-3 months Kshs	Over 5 months Kshs	Total Kshs
As at 30th June 2025				
Trade payables	45,604,310	0	0	45,604,310
Other Current Liabilities (Salaries clearances & VAT)	17,808,830	0	0	17,808,830
Provisions due	0	0	0	0
Deferred income unrealized	138,803,207	0	0	138,803,207
Employee benefit obligation	3,653,710	0	0	3,653,710
Total	206,870,057	0	0	206,870,057
As at 30th June 2024				
Trade payables	36,121,180	0	0	36,121,180
Other Current Liabilities (Salaries clearances & VAT)	15,924,503	0	0	15,924,503
Provisions due	0	0	0	0
Deferred income unrealized	142,160,243	0	0	142,160,243
Employee benefit obligation	3,595,382	0	0	3,595,382
Total	197,801,308	0	0	197,801,308

iii) Market risk

Kenya Law has put in place an internal audit function to assist in assessing the inherent and emerging risks faced by Kenya Law on an ongoing basis, and to also evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing returns. The overall responsibility for managing market risk at Kenya Law rests with the Audit and Risk Management Committee.

Kenya Law's Strategy Department is responsible for coordinating the development of a detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of the policies. There has been no change to Kenya Law's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

Kenya Law also has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

Kenya Law manages foreign exchange risk by trying as much as possible to enter into contracts for items ordinarily denominated in foreign currency in the local currency. Where this is not possible, Kenya Law manages forex risk from future commercial transactions and recognizes assets and liabilities by projecting for expected sales proceeds in foreign currency and matching the same with expected payments.

b) Interest rate risk

Interest rate risk is the risk that Kenya Law's financial status may be adversely affected as a result of changes in interest rate levels. Kenya Law's interest rate risk arises from its bank deposits, overdrafts or loans. This exposes Kenya Law to cash flow interest rate risk caused by adverse fluctuations that might occasion losses. The interest rate risk exposure arises mainly from interest rate movements on Kenya Law's deposits.

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iv) Capital Risk Management

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

Description	2024-2025 Kshs	2023-2024 Kshs
Retained earnings	196,827,117	194,449,511
Capital Reserve	-	-
Total funds	196,827,117	194,449,511
Total borrowings	-	-
Less: Cash and bank balances	(12,094,211)	(33,364,000)
Net debt/(Excess Cash and Cash Equivalentents)	184,732,906	161,085,511
Gearing	93.86%	82.84%
Retained earnings	196,827,117	194,449,511

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29. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

The Government of Kenya is the principal shareholder of the National Council for Law Reporting, holding 100% of the Council's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external. Other related parties in the year included the following:

- i) The Parent Ministry
- ii) County Governments, other State Corporations and SAGAs
- iii) Key management and Council members

The transactions with related parties were at arm's length and were recognized in line with Kenya Law's existing operational policies.

Description	2024-2025	2023-2024
	Kshs	Kshs
Transactions with related parties		
a) Sales to related parties		
Sales of legal publications to the Judiciary	159,454	1,740,000
Sales of legal publications to the Judiciary	74,240	-
Rendering of services to the Judiciary	1,798,000	-
Sales of legal publications to Taita Taveta County Government	2,500	-
Sales of legal publications to Controller of Budget	29,507	-
Sales of legal publications to Kiambu County Government	236,000	-
Sales of legal publications to the Judiciary	114,840	319,000
Sales of legal publications to the Independent Police Oversight Authority	63,800	-
Sales of legal publications to NAMATA Kenya	-	266,488
Sales of legal publications to Office of the AG Machakos County	-	58,000
Sales of legal publications to Kisumu County Assembly	-	67,000
Sales of legal publications to Trans-Nzoia County Assembly	-	179,920
Sales of legal publications to National Crime Research Centre	-	10,000
Sales of legal publications to Milimani Law Courts	406,000	672,060
Sales of legal publications to Kenya Wildlife Service	-	2,500
Sales of legal publications to the Commission on Administrative Justice	72,500	-
Total	2,956,841	3,314,968
b) Purchases from related parties		
Training and conference fees paid to govt. agencies	458,200	1,248,260
Total	458,200	1,248,260
Grants /transfers from the Government		
Grants from National Government	390,486,104	435,020,800
Total	390,486,104	435,020,800
Expenses incurred on behalf of related party		
Payments of salaries and wages for 74 employees	172,350,072	169,786,320
Total	172,350,072	169,786,320
c) Key management compensation		
Council Members' emoluments	4,361,000	4,189,000
Compensation to Senior Management	40,714,617	41,338,563
d) Total	40,714,617	45,527,563

30. Events after the Reporting Period

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

31. Ultimate and Holding Entity

National Council for Law Reporting is a State Corporation or a Semi- Autonomous Government Agency in the Office of the Attorney General & Department of Justice, herein the holding entity. The ultimate holding entity for National Council for Law Reporting is the Government of Kenya.

32. Currency

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

33. Appendices

Appendix I: Progress on follow up of Auditor Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
			(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
Other Matters: Report on lawfulness and effectiveness in the use of public resources i) Non-Compliance with the One Third of Basic Pay Rule	Review of payroll revealed that six (6) employees of the Council earned a net salary of less than a third of their basic salary contrary to Section 19(3) of the Employment Act, 2007. The law requires that the total amount of all deductions which may be made by an employer from the wages of employees at any one time shall not exceed two-thirds of such wages. Management explained that the noncompliance was occasioned by the introduction of additional statutory deductions such as the Affordable Housing Levy, which increased the deductions from the employees who had made long term commitments from their salaries before additional levies came into effect. In the circumstances. Management was in breach of the law.	This state of affairs was caused by the new statutory deductions e.g. affordable housing levy and the new SHIF rates that were introduced in the year 2023. Management sensitized all staff on the need to discharge excess commitments to their pay slips where possible and not commit their salaries any further in order ensure adherence to the required 1/3 threshold. Management also advised the six affected officers not to commit their payslips any further and de-commit the same where possible in order to be in compliance. Compliance checks as at the close of the financial year 30 th June 2025 indicated that of the six officers, only the three shown below were still non-compliant with the one-third rule threshold.	Not Resolved	30 th June 2026
	ii) Lack of Human Resource Instruments	During the year under review, the Council operated without the requisite human resource instruments approved and aligned to the recommendations of the Public Service Commission of Kenya. This was contrary to State Corporations Advisory Committee (SCAC) circular dated 15 May, 2017 that required all State Corporations to develop their Human Resource Instruments, Organizational Structure, Staff Grading and Establishment, Career Guidelines and Human Resource Policy and Procedures Manual. These guidelines	This matter has still not been resolved. Management did engage the PSC, Ministry of Public Service and State Law office HR office to conclude the process of developing new Human Resource Instruments, Organizational Structure, Staff Grading Establishment, Career Guidelines and Human Resource Policy and Procedures Manual. The process was approaching conclusion and was pending submission for approval to the PSC when another circular No.	Not Resolved

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	<p>should reach SCAC not later than 31 August, 2017 for necessary consideration and approvals. In the circumstances. Management was in breach of the law.</p>	<p>DGIPE/A/1/85 "A" 45 dated 5th February 2025 was issued directing all state corporations under reform to suspend the development of new Human Resource Instruments. However, management is still keen on finalising the New Human Resource instruments with the guidance of the Public Service Commission. When the situation permits, we shall swiftly submit the instruments to the Commission for approval and seek budgetary support from the National Treasury for recruitment of additional staff progressively until we attain the optimal staffing level.</p>		
<p>Other Matters: Report on effectiveness of internal controls, risk management and governance</p> <p>i) Long Outstanding Receivables from Exchange Transactions</p>	<p>The statement of financial position reflects receivables from exchange transactions balance of Kshs. 8,027,070 as disclosed in Note 18(a) to the financial statements. This balance includes long outstanding receivables from the Judiciary amounting to Kshs. 6,458,600 which has been outstanding for over three (3) years and whose recoverability remains doubtful. In the circumstances, the existence of effective internal controls put in place to recover the debts could not be confirmed.</p>	<p>This matter has not been resolved. Management constituted a committee that looked into the matter of long outstanding debtors. A comprehensive report was issued that determined the unlikelihood of recoverability of this debt for reason of incomplete documentation. Management wrote to the CS National Treasury proposing this amount for write-off as per the provisions of Section 69 of the Public Finance Management Act.</p> <p>It is worth noting that management has put in place strict debt management controls to mitigate against such occurrences in future. Further, as at 30th June 2025, the outstanding receivables from exchange transactions were Kshs. 6,979,440. This consisted of the Kshs. 6,458,600 in long overdue debts, and an additional portfolio of two current debtors'; Tax Appeals Tribunal - Kshs. 406,000 and the Employment and Labour Courts - Kshs. 114,840. The</p>	<p>Not Resolved</p>	<p>30th June 2026</p>

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		latter two have since been settled.		
ii) Delays in Transfer of Legal Ownership of Motor Vehicles	Delays in Transfer of Legal Ownership of Motor Vehicles have not been transferred to the Council without explanations. In the circumstances, it's not clear why it has taken a long time to transfer the legal ownership of these vehicles to the Council.	The legal ownership of Motor vehicle GK B879K that were hitherto registered in the name of the defunct Ministry of Justice and Constitutional affairs has not been transferred to the Council. This vehicle GK 498K has been subjected to a process of forced transfer at the National Transport and Safety Authority (NTSA). The Council is awaiting feedback from NTSA on the same.	Not Resolved	30 th June 2026



.....
Editor / Chief Executive Officer (Ag)

Date..... 16.10.2025

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Appendix II: Projects implemented by National Council for Law Reporting

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

Project Title	Project Number	Donor	Period/ Duration	Donor Commitment	Separate donor reporting required as per the donor agreement(Yes/No)	Consolidated in these financial statements. (Yes/No)
		N/A			N/A	

Status of Projects Completion

(Summarize the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc.)

SN	Project	Total Project Cost	Total Expended to date	Completion % to date	Budget	Actual	Sources of Funds
	N/A				N/A	N/A	

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Appendix IV: Transfers from other Government Entities

Name of the MDA/Donor Transferring the funds					Where Recorded/recognized				
	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others - must be specific	Total Transfers during the Year
State Law Office & Department of Justice	08/05/2024	Recurrent	24,207,175	24,207,175	0	0	0	0	24,207,175
State Law Office & Department of Justice	08/30/2024	Recurrent	24,207,175	24,207,175	0	0	0	0	24,207,175
State Law Office & Department of Justice	10/02/2024	Recurrent	24,207,175	24,207,175	0	0	0	0	24,207,175
State Law Office & Department of Justice	10/31/2024	Recurrent	24,207,175	24,207,175	0	0	0	0	24,207,175
State Law Office & Department of Justice	11/29/2024	Recurrent	24,207,175	24,207,175	0	0	0	0	24,207,175
State Law Office & Department of Justice	01/02/2025	Recurrent	62,124,446	62,124,446	0	0	0	0	62,124,446
State Law Office & Department of Justice	01/02/2025	Recurrent	24,207,175	24,207,175	0	0	0	0	24,207,175
State Law Office & Department of Justice	02/07/2025	Recurrent	10,497,082	10,497,082	0	0	0	0	10,497,082
State Law Office & Department of Justice	03/13/2025	Recurrent	14,524,305	14,524,305	0	0	0	0	14,524,305
State Law Office & Department of Justice	04/07/2025	Recurrent	14,524,305	14,524,305	0	0	0	0	14,524,305
State Law Office & Department of Justice	04/29/2025	Recurrent	14,524,305	14,524,305	0	0	0	0	14,524,305

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State Law Office & Department of Justice	05/05/2025	Recurrent	70,000,000	70,000,000	0	0	0	0	70,000,000
State Law Office & Department of Justice	06/09/2025	Recurrent	14,524,305	14,524,305	0	0	0	0	14,524,305
State Law Office & Department of Justice	06/26/2025	Recurrent	14,524,305	14,524,305	0	0	0	0	14,524,305
State Law Office & Department of Justice	06/30/2025	Recurrent	30,000,000	30,000,000	0	0	30,000,000	0	30,000,000
Total			390,486,104	390,486,104	0	0	30,000,000	0	390,486,104

The above amounts have been communicated to and reconciled with the amounts disbursed by the parent Ministry.

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Appendix V- Inter-Entity Confirmation Letter

The State Law Office and Department of Justice (SLO&DOJ) wishes to confirm the amounts disbursed to you as at 30th June 2025 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below. Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by National Council for Law Reporting as at 30 th June 2025								
Reference Number	Date Disbursed	Amounts Disbursed by State Law Office and Department of Justice (SLO&DOJ) (Kshs. 360,486,104) as at 30 th June 2025				Total (D)=(A+B+C)	Amount Received by (Beneficiary Entity) (Kshs.) as at 30 th June 2024 (E)	Difference s (Kshs.) (F)=(D)-(E)
		Recurrent (A)	Development (B)	Inter-Ministerial(C)				
1	08/05/2024	24,207,175	0	0	24,207,175	24,207,175	0	
2	08/30/2024	24,207,175	0	0	24,207,175	24,207,175	0	
3	10/02/2024	24,207,175	0	0	24,207,175	24,207,175	0	
4	10/31/2024	24,207,175	0	0	24,207,175	24,207,175	0	
5	11/29/2024	24,207,175	0	0	24,207,175	24,207,175	0	
6	01/02/2025	62,124,446	0	0	62,124,446	62,124,446	0	
7	01/02/2025	24,207,175	0	0	24,207,175	24,207,175	0	
8	02/07/2025	10,497,082	0	0	10,497,082	10,497,082	0	
9	03/13/2025	14,524,305	0	0	14,524,305	14,524,305	0	
10	04/07/2025	14,524,305	0	0	14,524,305	14,524,305	0	
11	04/29/2025	14,524,305	0	0	14,524,305	14,524,305	0	
12	05/05/2025	70,000,000	0	0	70,000,000	70,000,000	0	
13	06/09/2025	14,524,305	0	0	14,524,305	14,524,305	0	
14	06/26/2025	14,524,305	0	0	14,524,305	14,524,305	0	
Total		360,486,104			360,486,104	360,486,104	0	

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

Head of Accounts department of beneficiary entity:

Name:**Pascal Othieno Oluoch**..... Sign..... ..... Date.....16/10/2025.....

Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
N/A									
		N/A				N/A			
									N/A

Appendix VII: Reporting on Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-Programme	Disaster Type	Category of disaster related activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
	N/A			N/A		
					N/A	