

REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

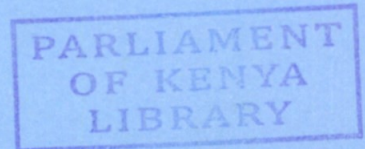
REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUN 2026	
DAY: Wednesday	
TABLED BY:	Hon. Owen Baya (Deputy Leader of the Majority Party)
CLERK-AT-THE-TABLE:	Anastasia

OF

THE AUDITOR-GENERAL

ON



SHIMO LA TEWA SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

MOMBASA COUNTY



SHIMO LA TEWA SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)



SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

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1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management**(a) Background information**

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

The school was registered on 20/02/2013 under registration number PU/S/3/5540/13 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1552 students as at 30th June 2025. It has 33 streams and 60 teachers of which 5 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Maurice Aluku Omogo	Chairman	8/6/2022
2	Mutiso Mathew Mbinda	Secretary - Principal	8/6/2022
3	Joshua Mwavita Jave	Member	8/6/2022
4	Evans Mwasya	Member	8/6/2022
5	Fatuma Bakari	Member	8/6/2022
6	Naomi Munyoki	Member	8/6/2022
7	Jimmy Azangu	Member	8/6/2022
8	Dorothy Auma	Member – Rep CEB	8/6/2022
9	Patrice Sabuni	Member Rep Teachers	8/6/2022
10	Aidarus Abdirahman	3 Members - Sponsor	8/6/2022
11	F.K. Bett	Member - Community	8/6/2022
12	Abdulaziz Shekuwe Athman	Member Special Needs	8/6/2022
13	Dennis Oware	Rep Students	8/6/2022
14	Steven Orago	Member	8/6/2022
15	Dr. Mzee Juma Amana	Member	8/6/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Maurice Aluku 2.Mutiso Mathew 3. Dorothy Auma 4.Steven Orago 5.Naomi Munyoki	Chairman Secretary Member Member Member	4 /5 5/5 3/5 4/5 5/5
2	Audit Committee	1. Fred Bett 2 Naomi Munyoki 3. Joshua Mwavita 4.Fatuma Bakari	Chairman Member Member Member	5/5 5/5 5/5 5/5
3	Finance,procurement and general purposes Committee	1.Naomi Munyoki 2.Maurice Aluku 3.Evans Mwasya 4.Juma Amana 5.Joshua Mwavita	Chair Member Member Member Member	5/5 5/5/ 4/5 4/5 5/5

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4	Academic Committee	1.Dr. Samuel Libendi	Chair	4/5
		2.Dr. Juma Amana	Member	4/5
		3.Aidarus Abdirahman	Member	3/5
		4. Fatuma Bakari	Member	4/5
		5.Maurice Aluku	Member	4/5
		6.Patrice Sabuni	Member	5/5
5	Development Committee	1.Maurice Aluku	Chair	5/5
		2.Aidarus Abdirahman	Member	4/5
		3.Evans Mwasya	Member	5/5
		4.Dr. Samuel Libendi	Member	4/5
		5.Dorothy Auma	Member	5/5
6	Discipline and welfare Committee	1.Maurice Aluku	Chair	5/5
		2.Aidarus Abdirahman	Member	4/5
		3.Evans Mwasya	Member	5/5
		4.Dr. Samuel Libendi	Member	4/5
		5.Dorothy Auma	Member	5/5

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(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mathew Mutiso Mbinda	TSC No.304146
2	Deputy Principal 1	Rodgers Toola	TSC No.374586
3	Deputy Principal 2	George Muriuki	TSC No.390515
4	School Bursar	Iddi M. Dzombo	ID No.11460651
5	Accounts Clerk 1	Felix K. Maleu	ID No 28953239
6	Accounts Clerk 2	Caroline A. Gwendo	ID No 21999814

(a) Schools contacts

Post Office Box: 90163-80100 MOMBASA
Telephone: 0726323221
E-mail: shimolatewaschool@yahoo.com
Website: www.shimolatewaschool.ac.ke
Facebook: N/A
Twitter: N/A

(b) School Bankers

Name of Bank: National Bank
Branch; Nkrumah Road
Account no.01021007525000
Boarding Account

Name Bank; National Bank
Branch; Nkrumah Road
Account no.01025007525000
Tuition Account

Name of Bank; National Bank
Branch; Nkrumah Road
Account no.01025007525000
Operation Account

Name of Bank; Equity Bank
Branch; Mtwapa
Account no.1190260661473
Boarding/Collection Account

SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Name of Bank; Equity Bank
Branch; Mtwapa
Account No. 1190260661510
Infrastructure Account

Name of Bank; National Bank
Branch; Nkrumah Road
Account no.01242007736100
Savings Account

Name of Bank; National Bank
Branch; Nkrumah Road
Account no.01242007699800
Savings Account

Name of Bank; National Bank
Branch; Nkrumah Road
Account no.01242007744100
Savings Account

Name of Bank; National Bank
Branch; Nkrumah Road
Account no. 01025091806600
PTA account

Name of Bank; National Bank
Branch; Mtwapa Branch
Account no. 01041007525000
Pay bill Account

(c) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:**(i) Surplus/deficit for the year and a comparison of the last three years**

S/NO	ACCOUNT	2024/2025	2023/2024	2022/2023
1	Surplus/Deficit	(6,670,594)	4,675,050	14,843,967

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

(ii) Capitation grants from the Ministry of Education for the last three years

S/NO	ACCOUNT	2024/2025	2023/2024	2022/2023
1	Tuition Account	4,548,257	4,433,420	4,695,760
2	Operation Account	19,203,072	21,870,725	23,720,678
TOTAL		23,751,329	26,304,145	28,416,438

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

S/NO	ACCOUNT	2024/2025	2023/2024	2022/2023
1	Main Account	90,285,238	130,325,128	39,004,484

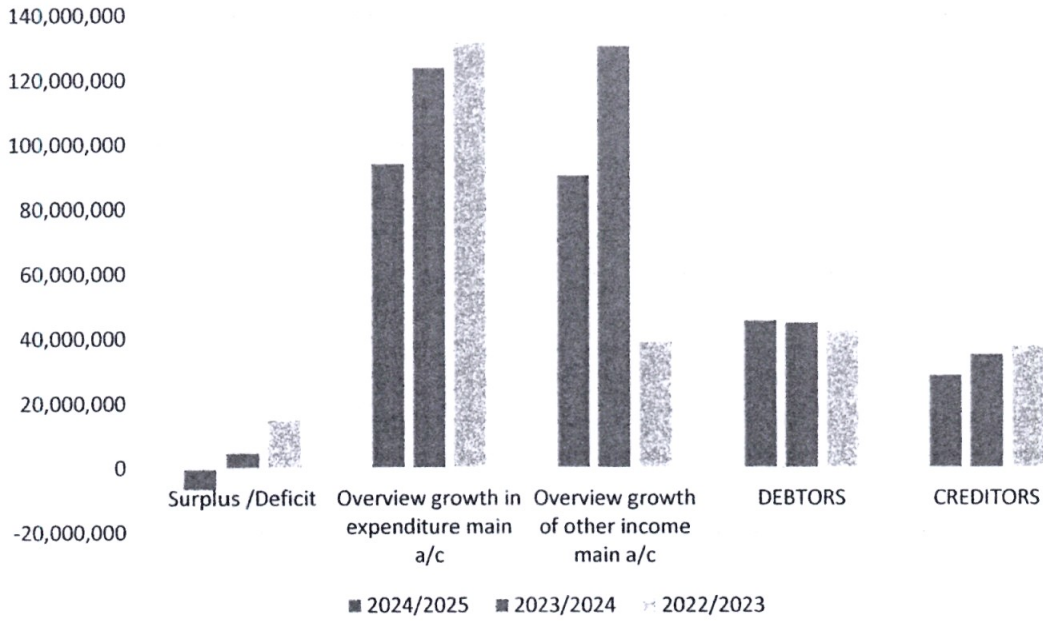
(iv) A three-year overview of growth in expenditure of the school

S/NO	ACCOUNT	2024/2025	2023/2024	2022/2023
1	Tuition Account	4,537,750	3,092,168	6,009,560
2	Operation Account	22,240,335	31,190,708	12,109,083
3	Main Account	93,929,075.00	123,691,107	131,555,484

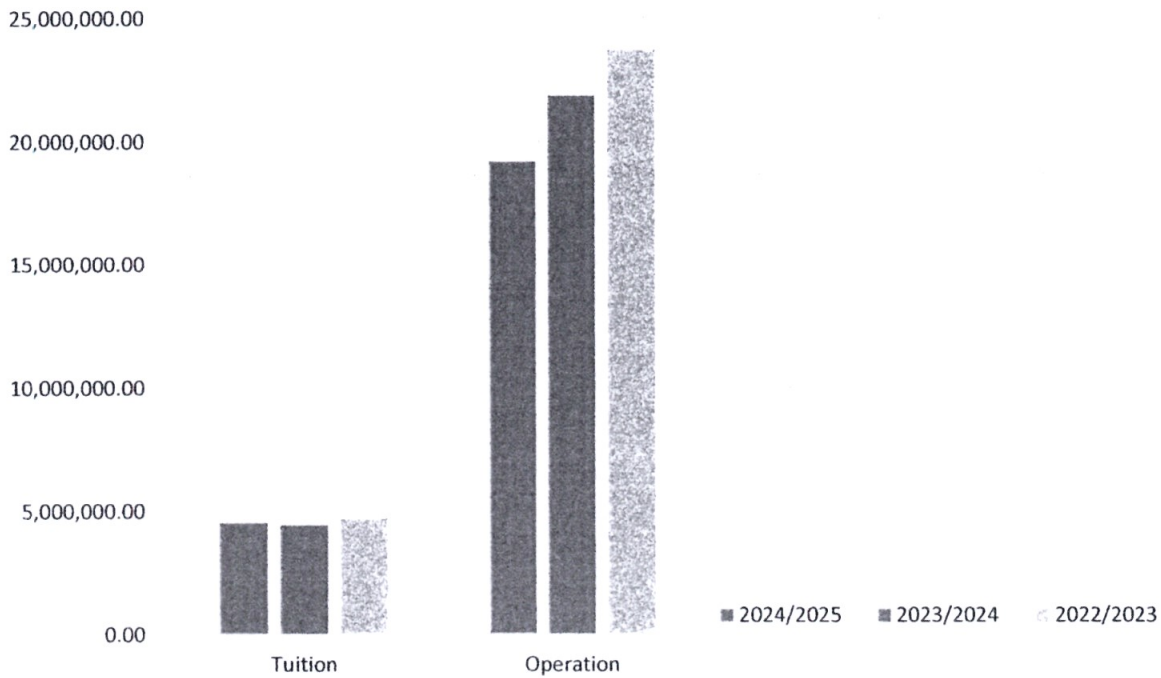
(v) Movement of debtors and creditors of the school over the last three years

S/NO	PARTICULARS	2024/2025	2023/2024	2022/2023
1	Debtors	45,389,439	44,694,944	42,163,716
2	Creditors	28,714,886	35,026,707	37,609,911

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Annual Report and Financial Statements For the year ended 30th June 2025



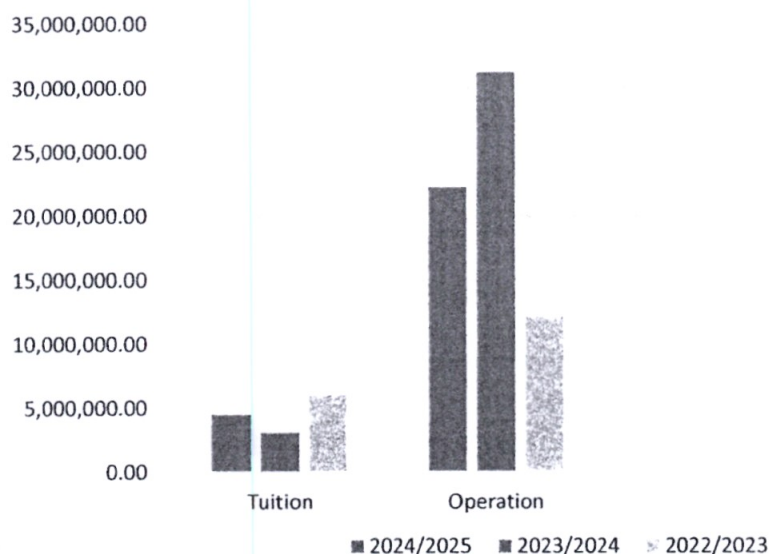
Capitation grant from MOE



SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Overview growth in expenditure



b) Teacher Student ratio:

Teacher to student ratio	1:26
Number of teachers recruited/posted to the school within the year	1
Number of teachers transferred during the year	1
Number of teachers retired during the year	2
Number of teachers employed during the year by TSC	55
Number of teachers employed by the BOM	5
Subject Allocation:	0
(i) Maths	12
(ii) English	10
(iii) Kiswahili	12
(iv) Chemistry	10
(v) Biology	6
(vi) Physics	6
(vii) Business Studies	4
(viii) Agriculture	3
(ix) Geography	5

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

(x)History & Government	6
(xi)CRE	5
(xii) IRE	3
(xiii)Arabic	1
(xiv)German	1
(xv)French	2
(xvi)Woodwork	1
(xvii)Drawing & Design	1
(xviii)Computer	2

N.B:- Note that the school has a shortage of teachers for the following subjects

Computer	1
Bio/Agriculture	1
IRE/Arabic	1
Kiswahili/Geography	1
Physics/Maths	2
Kiswahili/history	1
Biology/chemistry	3
Physics/chemistry	3
Maths/chemistry	3

c) The mean score in the 2025 KCSE:

Description	2024	2023	2022
School Performance	C+	C+	C+
Mean score	7.43	6.71	6.74
Students transition to higher learning	398	213	169

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****d) Number of Candidates in the 2024 KCSE:**

Description	2024	2023	2022
KCSE Candidates	398	392	331

e) The capacity of the school:

Description	2024
No. Of students	1552
Dormitories	20
Dinning hall	1
Kitchen	2
LABORATORIES:	
ICT labs	1
Biology labs	2
Physics labs	2
Chemistry labs	4
Toilets	120

f) Development projects carried out by the school:

a) Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Toilet construction	Government	complete	4,069,970.00	3,368,853.00	
Renovation of dormitory	Government	complete	3,094,850.00	2,647,936.00	
Dining hall Renovation	Infrastructure	complete	580,000.00	580,000.00	

.....
School Principal

CHIEF PRINCIPAL!
SHIMO LA TEWA SCHOOL
P.O. BOX 90463, MOMBASA
DATE: SIGN:

SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

4. Statement of School Management Responsibility

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.



.....
Name: MAURICE ALUKU OMOGO

Designation: Chairman, School Board of Management

Date: 19/3/26



.....
Name: MUTISO MATHEW MBINDA

Designation: School Principal & Secretary to Board of Management

Date: 19/3/26

CHIEF PRINCIPAL
SHIMO LA TEWA SCHOOL
P. O. BOX 90523, NEMBASA
DATE:



.....
Name: IDDI M. DZOMBO

Designation: Bursar/ Finance Officer

Date: 19/3/26

REPUBLIC OF KENYA



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Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON SHIMO LA TEWA SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - MOMBASA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Shimo La Tewa School set out on pages 1 to 27, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of

Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Shimo La Tewa School 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 (including the transitional provisions permitted under IPSAS 33) and comply with Basic Education Act (Cap 211) 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Bank Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.4,543,458 which comprise bank balance and cash balance of Kshs.4,457,108 and Kshs.86,350 as disclosed in Note 10 and Note 11 to the financial statements respectively. However, the bank reconciliation statements in support of eleven (11) the bank accounts were not provided for audit review. Further, cashbooks for four (4) bank accounts with bank balances amounting to Kshs.686,290 were not provided for audit review.

In the circumstances, accuracy and completeness of cash and cash equivalents balance of Kshs.4,543,458 could not be confirmed.

2. Unsupported Account Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivable balance of Kshs.45,389,439. However, the ledger and supporting schedules provided for audit in support of the balance reflect an amount of Kshs.7,553,350, resulting to an unexplained variance of Kshs.37,836,089.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.45,389,439 could not be confirmed.

3. Variances in Reported Receipts in the Statement of Cash Flows and Statement of Budgeted versus Actual Amount

The statement of cash flows reflects total operating receipts of Kshs.141,129,808 which include government grants for operations and school fund income-parents' contribution of Kshs.16,017,214 and Kshs.110,280,301 respectively. However, the statement of budgeted versus actual amounts reflects actual government grants for operations and fees charged on parent's receipts of Kshs.13,627,822 and Kshs.85,576,451 resulting to variances of Kshs.2,389,392 and Kshs.24,703,850 respectively.

In the circumstances, accuracy and completeness of the reported total operating receipts amount of Kshs141,129,808 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.128,356,600 and Kshs.114,036,567 respectively, resulting in an under-funding of Kshs.14,320,033 or 11%. In addition, the statement of budgeted versus actual amounts did not include explanation for variances exceeding 10% in the respective income and expenditure vote heads as required by the reporting framework.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

1. Gaps in PSASB Reporting Templates

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

2. Unresolved Prior Year Audit Matters

The Auditor-General's report for the year ended 30 June, 2024 raised several audit issues which remained unresolved as at 30 June, 2025. Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported for emphasis of matter purposes.

- i) Inaccuracies in the Statement of Financial performance
- ii) Inaccurate Statement of Assets and liabilities

- iii) Unsupported and Long Outstanding Accounts Receivables
- iv) Budgetary Performance and Control
- v) Non-compliance with Procurement Law on Construction of Classroom Block
- vi) Excess Supply of Text Books by the Ministry of Education
- vii) Inaccurate Number of Student Enrollment Data
- viii) Dormant Bank Accounts
- ix) Irregular Procurement of Goods and Services
- x) Failure to Submit Regular Board of Management Reports
- xi) Failure to Maintain a Register of Assets

Other Information

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

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is 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. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance and as disclosed in Note 7 to the financial statements reflects operations expenses of Kshs.15,638,789. Included is Kshs.750,000 transferred to Kenya Secondary School Heads Association (KESSHA) a welfare which is not defined in Government Funding and there is a lack of assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.750,000 could not be confirmed.

2. Under Payment of Capitation Grants

The statement of financial performance and as disclosed in Notes 1 and 2 to the financial statements reflects capitation grants for tuition and operations amount of Kshs.4,548,257 and Kshs.13,627,822, respectively. Review of the student attendance register maintained at the school and the NEMIS enrolment records revealed that there was under payment of Kshs.3,125,667 as detailed below:

Period	NEMIS	Class Register	Variance	Under payment of Tuition	Under payment of Operation	Total underpayment
No of Students			Amount (Kshs)			
Term 3 2024	1,923	1957	34	20,097	65,984	86,082
Term1 2025	1,504	1954	450	369,675	1,068,885	1,438,560
Term 2 2025	1,504	1954	450	369,675	1,068,885	1,438,560
Term 3 2025	1,500	1566	66	41,382	121,084	162,466
Total				800,829	2,324,838	3,125,667

The variance resulted from failure by the school to update the students transfers to and from other schools in the NEMIS system.

In the circumstances, the under-funding of the School may have affected service delivery to the public.

3. Excess Supply of Books by the Ministry of Education

During the 2023/2024 financial year, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records and physical confirmation at the store revealed that the Institute distributed 5,176 books to the school which have not been issued to the students owing to the fact that all student had already been issued with books, resulting to an unexplained excess text books of 5,176 books.

Further, the school has no system of tracking the number of books lost and the number recovered from the students. Recoveries of books is done during clearance when student completes form four which creates shortages and challenge in traceability in the long run.

In the circumstances, value for money on the five thousand, one hundred and seventy-six (5,176) text books could not be confirmed.

4. Delay in Transfer of Infrastructure Grants

The statement of financial performance and as disclosed in Note 3 to the financial statements reflects government grants for infrastructure of Kshs.5,575,250. Included is Kshs.800,000 which was received on 31 January, 2026 and transferred from the operations on 18 February, 2026 equivalent to eighteen (18) days after receipts of the funds contrary to Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 which states that infrastructure grants as well as maintenance and improvement funds shall be

transferred to the school infrastructure account within fifteen days upon receipt of the funds in the operations account.

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

5. Infrastructure Grants Under Funding

The statement of financial performance and as disclosed in Note 3 to the financial statements reflects government grants for infrastructure amount of Kshs.5,575,250. During the period under review the government was to contribute Kshs.4,000 per student in respect of maintenance and improvement. However, the government released Kshs.3,500 per student in respect to maintenance and improvement contrary to Circular Ref No. MOE.HQS/3/10/18 Vol.III/ (33) dated 7th March, 2024, resulting to a variance of Kshs.500 per student.

In the circumstances, the under-funding may have affected service delivery to the students.

6. Failure to Develop School Improvement Plan

During the year under review, the School did not develop an Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

7. Irregularities in Procurement Process

7.1 Non-Compliance with the 30% Procurement Reservation for Disadvantaged Groups

Review of the annual procurement plan revealed the procurement plan had reserved seven (7) out of twenty (20) goods and services for Youth, Women and PWDs or 35% representation. However, the invitation of general public to tender advert indicated only (1) tender out of twenty-two (22) was reserved for the disadvantaged groups, a 4% representation contrary to Section 157(5) of the Public Procurement and Asset Disposal Act, 2015 requires an accounting officer of a procuring entity to reserve not less than thirty percent (30%) of the procurement budget for disadvantaged groups, including youth, women, and persons with disabilities, in accordance with the provisions of the Act and the applicable regulations on preferences and reservations.

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

7.2. Irregular Award of Tenders to Unapproved Suppliers

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects the boarding and school fund expenditure of Kshs.93,929,075. Review of sampled payments amounting to Kshs.5,197,190 revealed that the suppliers were not in the approved prequalification list contrary to Section 95(3) of

Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity shall invite tenders from only the approved persons who have been pre-qualified.

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

8. Failure to Maintain Separate Bank Account for Other Receipts

The statement of financial performance and as disclosed in Note 5 reflects miscellaneous incomes amount of Kshs.4,708,789. Audit review revealed that other income was banked under the school fund account/boarding instead of income generating receipts account. This is contrary to the Ministry of Education Circular Ref No. MOE.HQS/3/10/18 Vol.II/ (33) dated 7 March, 2024 which states that that schools with income generating activities shall open separate bank accounts for the stream of income and account for it in accordance with financial regulations.

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

9. Failure to Prepare and Submit the Annual Governance Report

Review of the School's Board of management minutes, governance and administrative records revealed that the school did not submit the annual governance report to the Director of Basic Education for the period under review. This was contrary to Section 60 of Basic Education Act, 2013 which states that every public school or institution of basic education shall, submit on an annual basis annual governance report to the Director of Basic Education. No evidence of correspondence, acknowledgment, or submission register confirming compliance with this statutory requirement was provided.

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

10. Non-Compliance with Public Sector Accounting Standard Board Reporting Framework

Review of the financial statements revealed the following errors and omissions:

- i. The table of contents did not include the Notes to the financial statements,
- ii. The statement of financial performance reflects receipts and payments instead of revenue and expenditure,
- iii. Note 19 on stock/inventory reflects a balance of Kshs1,230,685 but the recomputed balance is Kshs1,238,685 resulting to a variance of Kshs.8,000,
- iv. Annex 1 on analysis of pending accounts payables reflects outstanding balance as at 30 June 2024 of Kshs.10,731,434. However, the balance reflected in the previous year was Kshs12,453,951 resulting to a variance of Kshs.1,722,517, and
- v. Annex 2 on summary of the fixed assets register has not been updated with the details of costs of assets, additions and disposals as required by the template.

In the circumstances, management did not provide accurate and complete disclosures and did not comply with the reporting template.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Long Outstanding Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts receivable balance of Kshs.45,389,439 in respect of fees arrears. Included in the balance is Kshs.28,160,999 which has been outstanding for more than two years.

In the circumstances, the effectiveness of the school's debt management could not be confirmed.

2. Unsupported Inventory Balance and Failure to Undertake Annual Stock Take

Note 19 to the financial statements on other important disclosure reflects stock/inventory balance of Kshs.1,230,685. However, there were no schedules, sign stock sheets and stock take reports provided for audit to support the balance and the details on what specific inventory items were included in each category. This is contrary to Regulation 171(1) (d) of Public Procurement and Asset Disposal Regulations, 2020 which states that the head of the procurement function of a procuring entity shall conduct quarterly and annual stock taking pursuant to section 162(2) of the Act.

In the circumstances, the effectiveness of internal controls on stock/inventory systems could not be confirmed.

3. Failure to Undertake Internal Audit Reviews

During the year under review, it was noted that the Internal Audit Unit in the Ministry of Education did not conduct an internal audit and risk assessment of the school, contrary to Section 73(3)(b) of the Public Finance Management Act, 2012 which states that internal auditor shall conduct internal audit which includes risk based, value for money and systems audits aimed at strengthening internal control mechanisms that could have impact on achievement of strategic objectives of the entity.

In the circumstances, the effectiveness of internal controls systems could not be confirmed.

4. Limited Segregation of Duties Over Petty Cash Management

Audit verifications carried out revealed that the bursar serves as the custodian of cash, and is responsible for authorizing and disbursing payments and at the same time records the transactions in the petty cash book. This concentration of functions contravenes sound financial management principles and undermines effective internal control over cash handling. This was an indication of a lack of segregation of duties in the management of petty cash.

In the circumstances, the effectiveness of internal controls over the management of petty cash could not be confirmed.

5. Failure to Maintain Fixed Asset Register

Annex 2 to the financial statements for the year ended 30 June, 2025 reflects a list of assets and the categorizations. However, the details of the amounts in Kenya Shillings for the opening balances, additions/disposals for the year and the closing balances are not disclosed. Further, the fixed asset register was not provided for audit contrary to Regulation 143 (1) of Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws

In the circumstances, the valuation, ownership and existence of the fixed assets could not be confirmed.

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

Responsibilities of the Management and Board of Management

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

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

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

The Board of Management is responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 April, 2026

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****6. Statement Of Financial Performance for the Year Ended 30th June 2025**

Description Of Vote Head	Note	2024-2025	2023-2024
			Kshs
Receipts			
Government grants for tuition	1	4,548,257	4,433,420
Government grants for operations	2	13,627,821	19,937,845
Government grants for Infrastructure	3	5,575,250	7,952,640
School fund income- parents' contributions	4	85,576,451	114,427,287
Miscellaneous incomes	5	4,708,789	15,897,841
Total Receipts		114,036,567.00	162,649,033.00
Payments			
Tuition	6	4,537,750	3,092,168
Operations	7	15,638,789	29,761,040
Infrastructure	8	6,601,546	1,429,668
Boarding and school fund	9	93,929,075	123,691,107
Total Payments		120,707,161	157,973,983
Surplus/Deficit		(6,670,594)	4,675,050

The school financial statements were approved on _____ 2025 and signed by:

Name: MAURICE ALUKU
OMOGO

Chair BOM

Date: 19/3/26

Name: MUTISO MATHEW
MBINDA
School Principal/ Secretary to
BOM

Date: 19/3/26

Name: IDDI M. DZOMBO
Bursar/ Finance Officer

Date: 19/3/26

CHIEF PRINCIPAL
SHIMO LA TEWA SCHOOL
P.O. BOX 90163, MOMBASA
DATE: _____ SIGN: _____

SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

7. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,457,108	18,145,981
Cash balances	11	86,350	74,388
Short term investments	12		-
Total cash and cash equivalent		4,543,458	18,220,369
Accounts receivables	13	45,389,439	44,694,944
Total financial assets (a)		49,932,897	62,915,313
Financial liabilities			
Accounts payables	14	28,714,886	35,026,707
Total Financial Liabilities (b)		28,714,866	35,026,707
Net financial assets (a-b)		21,218,012	27,888,606
Represented by			
Accumulated fund b/fwd	15	27,888,606	23,213,556
Surplus/deficit for the year		(6,670,594)	4,675,050
Net Assets		21,218,012	27,888,606.00

The school's financial statements were approved on _____ 2025 and signed by:


 Name: MAURICE ALUKU
 OMOGO

Chair BOM

Date: 19/3/26


 Name: MUTISO MATHEW
 MBINDA
 School Principal/ Secretary to
 BOM

Date: 19/3/26


 Name: IDDI M. DZOMBO
 Bursar/ Finance Officer

Date: 19/3/26



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WASHINGTON, D.C.

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SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****8. Statement of Cash Flows for the Year Ended 30th June 2025**

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		4,548,257	4,433,420
Government grants for operations		16,017,214	21,870,725
Government grants for infrastructure		5,575,250	7,952,640
School fund income- parents contributions/ fees		110,280,301	109,500,694
Other income		4,708,787	15,897,841
Total receipts		141,129,808	159,655,320
Payments			
Cash outflows for tuition		5,337,750	3,092,168
Cash outflows for operations		20,246,456	31,190,708
Cash outflows Boarding/lunch and school fund payments		122,776,578	123,691,107
Total payments		148,360,783	157,973,983
Net cash flow from operating activities		(7,230,974)	1,681,336
Cash flow from investing activities			
Acquisition of assets			-
Maintenance & Improvement			-
Total Receipts			
Payments from investing activities			-
CBC Classrooms			1,429,668
Renovations		6,601,546	
Net cash inflow/outflows from investing activities		(6,601,546)	(1,429,668)
Cash flow from Financing activities			
Proceeds from borrowings/ loans			-
Repayment of principal borrowings			-
Net cash inflow/outflow from financing activities			-
Net increase/decrease in cash and cash equivalents		(13,832,521)	251,669
Cash and cash equivalent at beginning of the FY		18,375,980	18,124,311
Cash and cash equivalent at end of the FY		4,543,458	18,375,980

SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

The school's financial statements were approved on _____ 2025 and signed by:

.....
**Name: MAURICE ALUKU
OMOGO**

Chair BOM

Date: 19/3/26

.....
**Name: MUTISO MATHEW
MBINDA**
**School Principal/ Secretary to
BOM**

Date:

CHIEF PRINCIPAL
SHIMO LA TEWA SCHOOL
P. O. BOX 90163, MOMBASA
DATE..... SIGN.....

.....
Name: IDDI M. DZOMBO

Bursar/ Finance Officer

Date: 19/3/26

[Handwritten signature]

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SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	6,630,000	-	6,630,000	4,548,257	69%
Exams And Assessment					
(2) Capitation Grant on Operations					
OTHER VOTE HEADS	15,040,000		15,040,000	10,866,512	72%
Repairs And Maintenance	8,000,000		8,000,000		63%
Local Transport / Travelling					
Electricity And Water					
Medical				1,665,440	
Administration Costs					
Activity				1,095,870	
Gratuity					

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance &Improvement MoE	8,000,200		8,000,200	5,575,250	70%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
(4) Fees Charged on Parents					
B.E.S	48,616,000		48,616,000	51,054,221	105%
Repairs And Maintenance	3,200,000		3,200,000	2,967,621	92%
Local Transport / Travelling	3,259,200		3,259,200	3,112,864	91%
Electricity And Water	12,385,600		12,385,600	10,224,177	82%
Medical					
Administration Costs	5,214,400		5,214,400	4,871,688	93%
Activity	1,276,800		1,276,800	1,208,140	95%
SMASSE					
Personal Emoluments	11,734,400.00		11,734,400	12,137,740	103%
5) Miscellaneous Income					
Loans / Borrowing					
Rent income					
Income From Farming Activities					
Insurance Compensation					
Income From Posho Mill					

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Bus Hire					
Fee For Hire of Ground and Equipment	5,000,000		5,000,000	4,708,787	94%
Interest Income					
Income From Any Other Investment					
Total Income	128,356,600		128,356,600	114,036,567	88%
(6) Expenditure For Tuition					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	6,630,000		6,630,000	4,527,450	68%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges				10,300	100%
(7) Expenditure For Operations					
Personnel Emoluments	5,414,400		5,414,400	7,499,570	138%
Repairs, Maintenance & Improvements	1,429,668		1,429,668	856,200	60%
Local Transport / Travelling	1,504,000		1,504,000		0%

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	5,162,327		5,162,327	2,441,284	43%
Medical	3,200,000		3,200,000	91,480.00	3%
Administration Costs	3,512,146		3,512,146	2,489,699	71%
Activity Expenses	2,400,000		2,400,000	730,000	30%
Gratuity	417,459.00		417,459	530,102	127%
Stationery				400,000	
Salary arrears				587,828	
Bank charges				12,627	
<i>(8) Expenditure For infrastructure</i>					
Renovations	8,000,200		8,000,200	6,601,547	82%
Construction of LAB					
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	11,734,400		11,734,400	11,891,321	101%
Repairs, Maintenance and Improvements	3,200,000		3,200,000	1,558,255	42%
Local Transport / Travelling	3,200,000		3,200,000	2,856,483	89%

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Electricity, Water and Conservancy	11,750,600		11,750,600	7,087,781	57%
Medical Expenses					
Administration Costs	5,214,400		5,214,400	5,822,984	111%
Activity	1,276,000		1,276,000	3,118,791	244%
Gratuity	695,000		695,000	617,389	89%
Lunch Programme					
Boarding Equipment and Stores	48,616,000		48,616,000	57,893,667	119%
Hire of facilities	5,000,000		5,000,000	1,637,961	32%
Insurance Costs					
Other Expenses				1,138,680	
Prize giving				190,000	
Bank Charges				115,763	
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets					
Totals	128,356,600.00		128,356,600.00	120,707,162.00	94%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation is recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

3. In-kind contributions

In-kind contributions are donations that are made to the Shimo La Tewa School in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Shimo La Tewa School includes such value in the statement of financial performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****Notes To the Financial Statements****1 Government Grants for Tuition**

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials/Textbooks	4,548,257	4,433,420
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	-	-
Others	-	-
Total	4,548,257	4,433,420

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	-
Local Transport / Travelling	-	-
Electricity And Water	-	-
Medical	1,665,440	-
Administration Costs	-	-
Activity	1,095,870	679,635
Other Vote Heads	10,866,512	19,258,210
Total	13,627,822	19,937,845

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance &Improvement	5,575,250	7,952,640
Transition infrastructure grants	-	-
Administration Block	-	-
Other.	-	-
Total	5,575,250	7,952,640

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****4 School Fund Income – Parents Contribution/Fees**

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	12,137,740	13,242,717
Repairs and maintenance	2,967,621	3,780,910
Local transport / travelling	3,112,864	3,656,122
Electricity and water	10,224,177	14,997,517
Activity	1,208,140	-
Administration costs	4,871,688	5,644,262
BES	51,054,221	73,105,759
Fee on Boarding Equipment and stores	-	-
PA Levies*	-	-
Others (specify)	-	-
Total	85,576,451	114,427,287

5 Miscellaneous Income

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	10,551	25,996
PA Levies*		
Miscellaneous	972,820	1,234,639
Income From Posho Mill		
Income From Bus Hire		
Fee For Hire of Ground and Equipment	3,299,402	10,434,650
Uniform	196,300	2,625,626
Gratuity	202,713	
Collection account	27,000.00	55,000
Activity		1,521,930
Pay bill acc		
Total	4,708,787	15,897,841

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	1,000,000	500,000
Stationery	1,470,000	965,000
Reference materials	-	-
Laboratory Equipment	752,450	900,000
Teaching / Learning Materials	-	643,480
Exams And Assessment	-	-
Teaching aid	1,305,000	81,628
Bank Charges	10,300	2,420
Total	4,537,750	3,092,168

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	7,499,570	12,101,006
Service Gratuity	530,102	417,459
Administration Cost	2,489,699	2,494,500
Repairs And Maintenance & Improvements	856,200	234,000
Local Transport / Travelling		354,700
Electricity And Water	2,441,284	3,387,339
Medical	91,480	309,223
Rent expenses		2,000
Stationary	400,000	400,000
Bank charges	12,627	21,991
Retention CBC		78,822
Activity	730,000.00	2,630,000.00
Salary arrears	587,828.00	330,000.00
BES		7,000,000
Total	15,638,790	29,761,040

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****8. Infrastructure**

Description	2024-2025	2023-2024
	Kshs	Kshs
Construction of classrooms (CBC)	-	1,429,668
Ablution Block	3,368,853	-
Renovation of dormitory	2,647,936	-
Renovation of dining hall	580,000	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (Bank charges)	47,58	-
Total	6,601,547	1,429,668

9. Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	11,891,321	10,807,244
Service Gratuity	617,389	695,000
Repairs And Maintenance & Improvements	1,558,225	2,426,764
Local Transport / Travelling	2,856,483	5,941,173
Electricity And Water	7,087,781	12,285,196
Medical Expenses	181,477	435,030
Administration Costs	5,822,984	9,346,242
Caution money	200,000	12,500
Bank Charges	115,763	46,803
uniform	5,850.00	2,028,370
Fee On Boarding Equipment and Stores	57,893,667	61,224,141
Hire of facilities	1,637,961	10,126,335
Main ac	500,000	
Activity	3,118,791	6,122,700
Salary arrears		270,000
TLM		-
Prize giving	190,000	757,500
Miscellaneous expenses	251,353	13,440
SES		1,152,670
Total	93,929,075	123,691,107

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****10. Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	01025007525000	481,925	1,244,418
Operations Account	Active	01025007525001	141,894	4,694,009
School Fund Account/Boarding	Active	01021007525000	120,475	(112,057)
Collection –Paybill Acc	Active	01041007525000	339,894	290,385
Parent Association Development Account-current	Active	01025091806600	1,008,687	1,672,637
Collection acc- equity	Active	1190260661473	312,955	115,083
Infrastructural Account - Equity	Active	1190260661510	1,962,646	10,063,909
PTA Savings	Dormant	01242007736100	46,435	49,900
ESP	Dormant		30,924	30,924
Exam account	Dormant	01242007699800	2,517	84,431
Caution acc	Dormant	01242007744100	8,757	12,342
			4,457,109	18,145,980

11.Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
School fund account	86,350	74,388
Total	86,350	74,388

12.Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Total	-	-

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****13 . Accounts Receivable**

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	45,389,439	44,694,944
Other Non-Fees Receivables		
Salary Advances	-	
Imprest	-	-
Rent arrears	-	-
Total	45,389,439	44,694,944

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	7,553,350	16.6%	7,988,376	17%
Between 1- 2 years	9,675,090	21.3%	4,545,569	10.2%
Between 2-3 years	28,160,999	62.1%	32,160,999	71.9%
Over 3 years	-	-	-	-
Total (should tie to note 13 a)	45,389,439	100%	44,694,944	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	20,259,524	22,471,269
Prepaid Fees	8,336,942	11,966,179
Retention Monies	118,420	118,420
Unpaid salaries and statutory deductions	-	-
Caution money		470,839
Other payables	-	-
Total	28,714,886	35,026,707

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****14 a. Ageing Analysis of Accounts Payable**

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	9,528,090	47.0%	12,254,950	54.5%
Between 1- 2 years	10,731,434	53.0%	10,216,319	45.5%
Between 2-3 years	-	-		
Over 3 years	-	-	-	-
Total (should tie to note 14)	20,259,524	100%	22,471,269	100%

15.Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	18,145,981	18,377,415
Cash Balances	74,388	9,723
Short Term Investments	-	-
Receivables	44,694,994	42,436,329
Payables	(35,026,707)	(37,609,910)
Total	27,888,606	23,213,556

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****Other important disclosure notes**

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

16. Non-current Liabilities Summary

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17. Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		-	-

18 Borrowings

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

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	536,922	745,331
Lab consumables	498,763	658,254
Farm produce	10,000	52,000
Medication	193,000	315,112
Construction Materials	-	-
Others (specify)	-	-
	1,230,685	1,770,697

SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
1.	Inaccuracies in the Statement of Receipts and Payments The statement of receipts and payments reflects total payments of Kshs. 157,973,983 which includes Kshs.29,761,040 in respect of operations which differs with Kshs.31,190,708 reflected in the statement of cash flows resulting to a variance of Kshs.1,429,668. Further, Note 8 to the financial statements reflects Kshs.1,429,668 in respect of payment of operations which differs with the ledger balances of Kshs.1,508,490 resulting to a variance of Kshs.78,822. In addition, the statement of cashflow reflects Kshs.1,429,668 in respect to acquisition of assets /infrastructure while summary of fixed assets register reflects Kshs. Nil balance. In the circumstances, the accuracy and completeness of the total payments of Kshs.157,973,983 could not be confirmed.	Auditors' observation that there were variances between the statement of receipts and payments and the statement of cash flow in the above table was noted in number (vi and vii). We wish to point out the variance is as a result of including fees arrears in the statement of receipts and payments and factoring in trade creditors not paid by the close of the year in the financial statements. The Approved Public Secondary Schools Financial Reporting Template Revised 30th June, 2024 was designed to factor in the unpaid fees and pending trade creditors. The variance was because cash flow strictly applied cash basis while the	RESOLVED	

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Ref No.	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
		statement of receipts and payments was modified cash basis. We agree with you that by factoring in the fees arrears and trade creditors then the financial statements cannot be purely cash basis. The school used the template as provided and that hence the issue may only be handled by the PSASB. It is our prayer that the PSASB makes adjustments in the significant accounting policies to take into account the fees arrears and trade creditors		

SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Ref No.	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
2.	Unsupported and Long Outstanding Accounts Receivables The statement of assets and liabilities and Note 11 to the financial statements reflects accounts receivables balance of Kshs.44,694,944 which was not supported by a schedule or individual ledgers. Further, accounts receivables totalling Kshs.32,160,999 remained outstanding for a duration of more than two (2) years and no evidence was provided for audit confirmation to show steps taken by management to recover the debts.	The long outstanding students Receivables disclosed in note number 12 of financial statements were outstanding fee balances of students amounting to Kshs 44,694,944.00. The fee arrears were cumulative balances dating back when the school started. Fees payment is a big challenge owing to the poverty index and lack of commitment by some parents. The following were some of the strategies employed by the management to address the issue of fees arrears: i. Opening MPesa Pay bill for parents to ease the burden of travelling to the bank to deposit fees ii. Allowing parents to pay fees in installments.		

SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Ref No.	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
		iii. Encouraging learners to perform well in academic which in turn will encourage the parents to pay fees iv. Encouraging needy learners to seek bursary We wish to point out that fees payment by parents have been a major challenge. A lot of efforts have been made by the management but lack of commitment by parents to pay school fees and poverty index was the major cause for the huge arrears. We wish to point out that efforts made by the school to collect arrears are hampered by instructions given by the ministry where schools are barred from withholding KCSE certificates as a strategy to enforce fees arrears		

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Ref No.	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
		payment for students who left the school with huge balances. Reference is made to PS circular MOE.HQS/3/6/116(53) dated 8th November, 2022 (See appendix xx) Despite the challenges in fees collection the school collected substantial arrears. A sum of Kshs5,729,761.00 was collected in the financial year ended 30th June, 2024. Concerning bad debts policy, the school derives its mandate from the MOE and therefore as a school we cannot come up with a policy without instructions and formal communication from the MOE		
3.	EXCESS SUPPLY OF TEXT BOOKS BY MINISTRY Observation During the year under review, the Ministry of Education distributed textbooks to	The auditor's comments were positively noted. The school improvement plan priorities, activities and targets were set out and	NOT RESOLVED	

SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Ref No.	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
	public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the school had a total number of 27,047 text books against expected number of 17,044 in the various subjects thus resulting to an excess of 10,003 text books.	monitored keenly by the BOM. However, the improvement plan activities and strategies had not been synchronized and prepared as a separate document. We shall prepare improvement plan as required		
4.	UNSUPPORTED STUDENT ENROLLMENT DATA Observation The school only submitted student registers for the Form 1 to Form 3 for the year 2023. It was not possible to compare and conclude on the student enrolment and capitation against the NEMIS data provided for audit.	Shimo la Tewa High School student enrolment was 1995 The school uploaded all students on the portal however; not all students were captured in the NEMIS. Shimo la Tewa secondary school was seriously underfunded since the school was funded with an enrolment of 1873 students instead of 1995 students resulting to underfunding by Kshs 506,995 The NEMIS data indicated 1995 students while the actual school		

SHIMO LA TEWA SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Ref No.	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
		enrolment was 1873 resulting to a variance of 122 students. The variance was caused by circumstances beyond our control. It is our prayer that the underfunded amount will be given back to the school and that in future overage learners will not be removed from the system		

Sign and Date
Principal

Mothu
CHIEF PRINCIPAL
 SHIMO LA TEWA SCHOOL
 P. O. BOX 90163, MOMBASA
 DATE..... SIGN.....

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30 th June 2025	Outstanding Balance 30 th June 2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods						
1. Yomoke Enterprises				340,000.00		
2. Mamuka Traders				504,150.00		
3. Danga Company				593,800.00		
4.Sorem Agencies				713,000.00		
5.Kwaito Ventures				468,000.00		
6.Demack Services				521,500.00		
7.Calculated Steps enterprises				231,000.00		
8.Asal printer				1,449,640.00		
9.Grandlab Digital fixers				775,000.00		
10.Fridoca Solution				855,000.00		
11.Femorah ltd				550,000.00		
4. Rasu Transport Logistics	4,488,200.00	5/8/2022	3,500,000.00		988,200.00	
5. Leynuri Enterprises	3,186,420.00	5/8/2022	2,400,500.00		463,393.00	
6. Lydmo Enterprises	4,563,001.00	5/8/2022	3,763,001.00		800,000.00	

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Supplier Of Goods orServices	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 30 th June 2025	Outstanding Balance 30 th June 2024	Comments
7. Suncity Butchery	3,005,630.00	5/8/2022	2,130,630.00	800,000.00	875,000.00	
8. Jaygon Agencies	3,980,000.00	5/8/2022	3,160,000.00		820,000.00	
9. Shekem General Supplies	2,560,032.00	5/8/2022	1,948,032.00	345,000.00	612,000.00	
10. Doenath Ltd	785,635.00	5/8/2022	442,635.00	456,000.00	343,000.00	
11. Linux Digital options	2,265,332.00	5/8/2022	1,927,332.00		338,000.00	
12. Raphael Mutuma	1,235,000.00	13/7/2023	1,010,000.00		225,000.00	
13. Mfi Documents solutions	600,000.00	13/7/2023	441,900.00		158,100.00	
14. Island Uniforms ltd	3,851,005.00	13/7/2023	3,131,635.00		719,370.00	
15. Gentrade Supplies	372,000.00	13/7/2023	222,000.00		150,000.00	
16. Fremer Ltd	5,100,620.00	13/7/2023	4,142,620.00	926,000.00	558,000.00	
17. Shaki ltd	5,348,246.00	13/7/2023	2,934,746.00		1,913,500.00	
18. Glorius Traders	3,641,170.00	13/7/2023	1,873,309.00		1,767,861.00	
Sub-Total	44,982,291.00		32,528,340.00			
Grand Total				9,528,090.00	10,731,434.00	

SHIMO LA TEWA SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****Annex 2 – Summary of Fixed Assets Register**

Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Land 1		103 Acres	New Mombasa/ Malindi road				
Buildings and structures							
Classrooms		35					
CBC classrooms		4					
Dormitories		18					
Laboratories		9					
Library		1					
Administration Block		1	New Mombasa/ Malindi RD				
Dining Hall		1					
Teachers Quarters		33					
Mosque		1					
School Canteen		1					
Toilets		110					
Motor vehicles							
School bus	2004	1					
Office equipment, furniture and fittings							
Copy printers		2	Reception Office and Reception		1		
Dispensers							

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Office tables		50	Office		20		
Office chairs		140	Office		40		
Library tables		18	Library				
Library chairs		60	Library				
Printers		7	Office				
Chairs – Students		1750	Classes				
Lockers- Students		1750	Classes		63		
					41		
ICT Equipment, and Other ICT Assets							
Desktops		36	Office/computer lab				
Projector		1	ICT Lab				
Tools and apparatus							
Stools		200	Labs				
Benches		30	Labs				
Gas taps		150	Labs				
Tripod stands		50	Labs				
Bunsen burners		50	Labs				
Portable burners		50	Labs				
Gas cylinders		6	Labs				
Fire extinguishers		40	Labs				
Electronic balance		4	Labs				
Beam balance		4	Labs				

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Microscopes		40	Labs				
Retort stands		140	Labs				
Soft Boards		100	Labs				
Meter Bridge		4	Labs				
Water Tanks		11	School compound				
			Labs				
Rheostats		80	Labs				
Atomic models		2	Labs				
Beakers		800	Labs				
Beehives		4	Labs				
Boiling tubes		250	Labs				
Cylinders		410	Labs				
Crucibles		30	Labs				
Deflagrating spoons		6	Labs				
Flasks		142	Labs				
Flasks Volumetrics		155	Labs				
Funnels		155	Labs				
First Aid kits		10	Labs				
Spatula		400	Labs				
Stopwatch		130	Labs				
Text tube holders		200	Labs				
Thermometers		142	Labs				
Text Tube racks		140	Labs				
Watch glass		200	Labs				
Weighing bottles		600	Labs				

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Ammeters		366	Labs				
Cell holders		100	Labs				
Electrodes (copper /zinc)		20	Labs				
Galvanometers		90	Labs				
Jockeys		66	Labs				
Micrometre screw gauge		70	Labs				
Pendulum bobs		180	Labs				
Potentiometer		60	Labs				
Standard Resistances		40	Labs				
Trolley		3	Labs				
Voltmeters		90	Labs				
Capacitors		50	Labs				
Convex lens		281	Labs				
Concave mirrors		35	Labs				
Diode component D		50	Labs				
Masses with hooks		260	Labs				
Blade holders		10	Labs				
Cover slips		50	Labs				
Dissecting dishes		4	Labs				
Droppers		500	Labs				
Forceps		100	Labs				
Hand lenses		70	Labs				
Microscope mirrors		40	Labs				
Objectives		105	Labs				
Retri Dishes		100	Labs				

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Syringes		40	Labs				
Millimetres		200	Labs				
White tiles		150					
Textbooks							
Biology		2828			874	-	
Physics		2081		-	874	-	
Chemistry		2456		-	750	-	
Maths		2974		-	364	-	
English		2783		-	458	-	
Kiswahili		2806		-	654	-	
Geography		2108		-	556	-	
History		2383	Library/Students	-	235	-	
IRE		1378		-	309	-	
CRE		1837		-	550	-	
Agriculture		1476		-	334	-	
Business studies		1387		-	650	-	
Germany		459		-	-	-	
French		423		-	-	-	
Woodwork		213		-	-	-	
Computer		1862		-	-	-	
Drawing and Design		85		-	-	-	
Arabic		264		-	-	-	

SHIMO LA TEWA SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Asset class	Date purchased	Quantity	Location	Historical Cost b/f (Kshs) 1 st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2025
Other Machinery and Equipment							
Gas cookers		2	Kitchen	-	-	-	-
Microwave		1	Office	-	-	-	-
Fridge		1	Office	-	-	-	-
Freezer	2022	1	Kitchen	-	-	-	-
Weighing machine	2018	1	Store	-	-	-	-
Lawn Mower	2020	2	Store	-	-	-	-
Welding machine	2016	1	Store	-	-	-	-
Heritage and cultural assets							
Public Address system	2020	1	Store	-	-	-	-
School band equipment	2020	12	Store	-	-	-	-
Intangible assets- soft ware							
Zeraki		1	Deans of office	-	-	-	-
Wi-Fi		1	Office	-	-	-	-
Total							