

REPUBLIC OF KENYA

Paper Laid

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*By Hon Adon
duate LOM on
Wednesday 1st
2015 APRIL*

KENYA NATIONAL AUDIT OFFICE

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**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
KENYA SCOUTS ASSOCIATION**

**FOR THE 18 MONTHS PERIOD
ENDED 30 JUNE 2014**

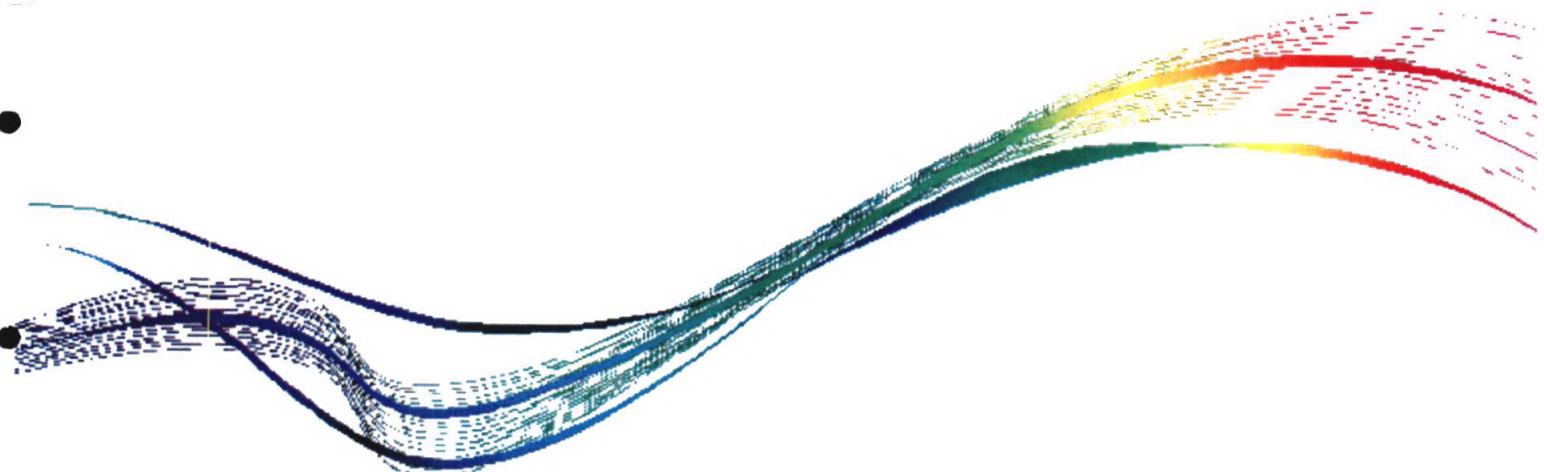
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KENYA SCOUTS ASSOCIATION

ANNUAL REPORT AND FINANCIAL STATEMENTS | 2014



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**The Kenya Scouts Association
Financial Statements
For the 18 months ended 30th June, 2014**

THE KENYA SCOUTS ASSOCIATION

The Kenya Scouts Association is an educational, voluntary, and non-political movement for young people open to all without distinction of origin, race, creed, tribe and gender. It is an Education for Peace!

Kenya Scouts Association is established by an Act of Parliament Cap 219 of the Laws of Kenya and is the largest youth organization in Kenya catering for young people between the ages 6-26 years with a membership of over 500,000 scouts and 40,000 adult leaders in 2013. It is a registered member of the World organization of Scouting Movement.

The Kenya Scouts Association, since its inception in 1910 has grown to a dynamic Youth Movement in Kenya today and continue moulding and impacting the lives of the young people in Kenya. It has maintained, improved and upgraded relevant structures and infrastructure so as to facilitate quality Scouting.

The Association aims at developing the youth at their formative ages so that they become responsible citizens through physical, social, intellectual and spiritual development. Kenya Scouts Association is the only National Scout Organisation in Kenya and with its membership (500,000 boys and girls and 40,000 Adult Leaders) part of the global youth movement with over 40 million members worldwide. The role of the Kenya Scouts Association is to support its more than 20,000 local Scout groups.

VISION

Scouts Creating a Better World.

MISSION

Educating young people to play a constructive role in Society.

PURPOSE

To contribute to the development of young people in achieving their full physical, intellectual, emotional, social and character formation; equipping them with knowledge skills and positive attitudes useful to themselves and their communities.

FUNDARMENTAL PRINCIPLES

Our Strength lies in the fundamental Principles of Scouting found in the Scout promise and law. The fundamental principles are:

Duty to God - commitment to a Supernatural being

Duty to others - loyalty to ones country in harmony with the promotion of Local, National and International peace and cooperation

REPORT OF THE CHAIRMAN

The Kenya Scouts Association (KSA) is a movement whose aim is to mould the character of the youth. It is here that all the reports are presented to portray the status of the Movement. The report must indicate the information about our performance and strategy.

This is where we all interact and solve our problems as we clear our way forward. This is a constitutional requirement that we are abiding to. Every person here should consider himself/herself as a director whose opinion, action and utterance should be directed to the improvement of the Movement. By your own position you contribute to the well-being of this Movement in your areas of operation.

Fellow Scouts, we have come a long way and I am pleased with the steps we have made so far. I note with appreciation the improvement witnessed in the Association.

i) **Membership**

You will all recall that, through your County Scouts Commissioner's Forum we agreed that the Scouts will not be charged to join the Movement or pay the annual prescription as from 2014. This will give a chance to Scouts who cannot raise this amount to join the Movement.

The Scouts who enjoy this waiver are Sungura, Chipukizi, Mwamba and Jasiri. It should be noted that the government grant has enabled us to make this bold move. Henceforth, the County Scouts grant will be calculated on the number of Scouts and Scout leaders registered in the county. Our commitment is to register One scouts.

ii) **Trees For Peace**

The Association has joined the government in planting 50 million trees as a Jubilee gift to Kenyans. I led the association's delegate in launching the Green schools project conducted by His Excellency the President in Ndaragua, Nyandarua County. The government is keen in involving the Scouts in this venture. I am proud to learn that a green patrol project has been started in the Association as one of the programme activities.

Each Scout is to plant 50 trees. If we are now 500,000 scouts and 30,000 Scout leaders, in a year's time we will have planted 26,000,000 trees. This will have surpassed our target of 20 million trees by 2017. I call upon all of you to take this venture serious in your counties. Remember, you cannot achieve this alone. You need all the District Scouts Commissioners, Scout leaders and head of the institutions.

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iii) Grant in Aid

The government is committed to double the Grant in Aid to Kenya Scouts Association. It is for us to stretch out and reach the Scouts. I call upon the Programme Commissioners in the districts and counties to roll out programmes which will help the Scout to realize their potentials in Scouting as they create a better world. The doubling of the grant is pegged on doubling of the membership. I call upon you all to make sure the targets given to you on membership are met. Each county has its membership target.

iv) Partnership

My heart is full of joy to note that partners are now willing to work with us. I have witnessed the increase of partners working to improve the Scouting programme and I loud the NACADA, Liverpool VCT, Moi University(Rivatex) World Scouts Bureau - Africa Regional Office (ARO), Brand Kenya Board, Kenya Forestry Service, National Bank Limited and UNODC among very many others.

v) Patrons Day

The 2014 Patrons day was a success and we are very proud and privileged to have His Excellency as our Patron. The ceremony was well conducted and I thank you all for the good job. I am looking forward to another Patrons day this year.

I also thank the National Executive Committee, mandated to formulate policies and make sure that they are executed, for its job well done. However, I wold like to urge its members to fast track the priority areas in the strategy to attain the laid down objective in the stipulated time.

I am certain that we are headed for good times. The challenges we are facing now are our strength in determining our destiny as an Association. We must desist from destructive activities which will ruin our hard earned gains.

HON. FRANCIS OLE KAPARO
CHIEF SCOUT

CHIEF COMMISSIONER'S REPORT

As an Association, we are committed to actively raise the quality of life for every Scout through the Youth Programme. We want all Scouts, regardless of race, creed or circumstances to achieve their full potential. Our task is to make it possible; our mission is to provide practical, step by step assistance. This is why we hold our positions at present.

We have come a long way which has helped us to shape our destiny. We have gone through a historical moment of realigning our systems in order to realize our goal, a goal of creating a better world. We must realize that everything must be recaptured and relocated in the general framework of history so that difficulties, the fundamental paradoxes and contradictions help us to focus on our target which makes us respect the unity of our life.

This was passed on to us by Lord Baden Powell, the founder of the Movement we serve. Though all has not been smooth sailing, it is important to note that sometimes you can doubt the struggles, it is human, but never quit struggling because in the end your struggles will surely become celebrations. This is where we are, taking deliberate action to shape our Association.

The strategic plan in place is our guide. We are all bound by it and our success is only by strictly following it. As leaders of this noble Movement, you are called to serve. You must serve selflessly because you volunteered to do so. The young scouts are looking upon you for the development. It is how you do it that will make a difference in their Scouting life. Everybody has a responsibility of which s/he is accountable. We must meet our obligation in our areas of prudence and as a national Movement.

Since we took office in 2012, we have made a tremendous progress in all our pillars of strategy though not significant enough to allow us to celebrate yet. The following are the key areas where a notable progress has been realized.

Volunteerism

The Kenya Scout Association thrives from the volunteer work by the adults who offer various service for the benefit of the scouts. I cannot over emphasize the importance of the volunteers in this Association. Some of the services offered would have been very costly were it not for this noble and selflessness from the Members and non-members. The pro bono service has assisted the Association to forge ahead in the Programme delivery and other developments. I would urge the Volunteers to make sure that the service rendered to the Association is all geared towards the benefit of the scout. Let our self-interest not come before the service we offer. Our mandate of reaching out the scouts in the whole country should be our driving force. Let the

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County scout Councils work with the all the stake holders who define the path we want to take in the Association. The Sub county Councils should also embrace the altitude of the dignity in work. Once we put all our efforts together the targets we have laid down will be achieved easily. I congratulate all those who have made tremendous progress in their areas of jurisdiction more so in registration of scouts and other programme aspects.

The Secretariat

I am privy to the fact that any organization sinks or excels on the hands of the management. The secretariat can make the organization to move to heights that cannot be explained. Their effort and dedication to work defines the organization. In fact any organization is a mirror of the management. The KSA Secretariat has continued to improve the face of the Association and a significant progress is evident. I thank the entire team for the good work though the room for improvement is still quite large.

Youth Programme

This is the key pillar in our strategy. All the others work to support it because it is the very reason why we exist as a NSO. This year under review (2013) had numerous youth programme activities;

- i) **International Programme** - The Association managed to send to send a total of 10 Scouts to inter-nation programmes. These included the International Gathering in Egypt, Inter-nation Scouts Gathering in Indonesia, 14th World Moot.
- ii) **Inter-patrol Competitions** - This being the yardstick of the consumption of the Youth Programme, Scouts gathered from sub-county, county, cluster, National and in the East Africa Zonal competitions. The climax of it all was in Burundi where five East African counties conveyed for the Inter-patrol competitions. Our Scouts did us proud by being the best overall and scooping number ones in all categories except in Chipukizi boys and Rovers. This is a clear indication that Scouts are doing their best.
- iii) **Badge Awards** - The badge camps help the Scouts to earn their badges. However, Scout leaders are urged to encourage the Scouts to earn badges even in their unit activities. We need to have a proper record of progress for a Scout to attain the highest badge. I am calling upon all the Commissioners. In the District and County to make sure that only the deserving Scout earns the highest badge. This should not be a one person job. A committee should be set to verify the records and assess the Scouts attaining the badge. The due process of progressive scheme has to be followed. We must get this right.

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- iv) **Patrol Leaders Courses** - A number of Patrol leaders Courses has been carried out in different countries. I encourage you to continue because this is the only way to make sure that Patrol system is followed. In 2013, a total number of 494 Patrol leaders course were carried out. The association will sponsor one PLC per county this year. The County Scouts Patrol will plan for this.

- v) **Membership** - Following our meeting with county representatives, we agreed that membership fee for Sungura, Chipukizi, Mwamba and Jasiri to be waived. Therefore we do not expect any commissioner or Scout leader or institution to charge Scouts membership fee. Scouts will receive Progressive cards once their names are forwarded to the department. We encourage you to carry out investiture as a means of recruiting Scouts.

- vi) **Camps, Tours and Travel** - Camps are an integral part of the Youth Programme. As such, many Scouts have attended many of camps as well as travelling within Kenya and outside the country. In all these undertakings due process of procedure must be followed. Scouts are not to get out of the country without approval and clearance of the KSA HQ. Many Commissioners are taking Scouts out of the country without the knowledge of the HQ, such a move is not allowed and the commissioner would take full responsibility in case of any eventualities not foreseen. A capitation fee of USD 50 per Scout is to be paid by those leaving the county. County Scouts Commissioner will clear the units for inter-county travel and also the internal trips.

- vii) **Rovering as Intended Rovers' Guide Book** - Rovering is a very significant section of Scouting in that it provides the last educational offer that Scouting offers to young People.

As I conclude, I extend my heartfelt appreciation to all our friends and partners who have contributed even in the smallest way in making us what we are. I thank the scouts, scout leaders, head of the institutions, the parents, scout commissioners and all those who have been with us at all times.

I know the contribution you make to the Association will go a long way in shaping the destiny of our children.



RAY CHARLES MUSAU
CHIEF COMMISSIONER

COMMUNITY SOCIAL DEVELOPMENT REPORT

This report is about how the KSA takes account of its economic, social and environmental impact in the way it operates as a movement. By demonstrating our commitment to community social development we aim to align our activities, purpose, and strategy with the needs of our members, whilst embedding such responsible and ethical principles into everything we do.

The elements of this report cover our approach in dealing with our members and the local community principles in an effort to support reducing our energy, transport, water use and other business usage to reduce our carbon footprint and environmental impact.

Environment

Protection on the environment in which we live and operate is part of Kenya Scouts Association's values and principles and we consider it to be sound business practice. Care for the environment is one of our key responsibilities and an important part of the way we work.

During 2014, the association was committed to:

- Complying with all relevant environmental legislation, regulations and approved codes of practice.
- Joined the Government in planting over 50 million trees countrywide.
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air and water.
- Managing and disposing of all waste in a responsible manner.
- Providing training for staff so that we all work in accordance within an environmentally aware culture.
- Regularly communicating our environmental performance to our employees and other significant stakeholders.
- Developing our management processes to ensure that environmental factors are considered during planning and implementation.

The National Executive Committee will ensure that the Association reduces the environmental impact on the Association by:

- Sourcing and buying locally to save fuel costs wherever possible.
- Ensuring all lights and equipment is switched off when not required.
- Ensuring that water is used efficiently.
- Using scrap paper for drafts and notes
- Printing in mono and double sided wherever possible.

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- Sourcing recycled materials wherever possible.

Local Community

The National Executive Committee will also ensure that our work with the local community involves:

- Working and supporting local charities
- Encouraging volunteer work in community activities
- During year 2013/14, a number of initiatives were undertaken within the local community including support in Community projects within Kibra Slums.

Members

The National Executive Committee also ensures that we deal responsibly, openly and fairly with members and potential members by:

- Being open and honest about our activities
- We listen to our members to help us improve the Scouting activities.

The operational and ultimate responsibility for the commitment to our community social development lies with the National Executive Committee. Every employee of the Association is expected to give their full co-operation to the above principles in their activities at work.



MOSES DANDA
NATIONAL EXECUTIVE COMMISSIONER

The Kenya Scouts Association
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REPORT OF THE NATIONAL EXECUTIVE COMMITTEE

The National Executive Committee submits herein Annual Reports and Financial Statements for the period ended 30th June 2014 which shows the Association's financial state of affairs.

PRINCIPAL ACTIVITY

The principal activity of the Association is to contribute to the educational development of young people by promoting their intellectual, physical, social, emotional and spiritual wellbeing, equipping them with knowledge, positive attitudes and skills useful to themselves and their communities through a value based on the scout law and promise.

RESULTS

The results for the period are set out in the Statement of Financial Performance on page 11 and the surplus of Ksh 18,250,308 has been carried to the general reserves.

NATIONAL EXECUTIVE COMMITTEE MEMBERS

The members of the National Executive Committee who held office during the period were:

NO.	NAME	TITLE
1	Mr. Ray Charles Musau	Chief Commissioner
2	Hon. Eugene Wamalwa, EGH	Parliamentary Union /Legal Advisor
3	Dr. Steve A. Foster KStG	National Treasurer-Resigned in March 2014
4	Mr. Mathias Wanyela	Deputy Chief Commissioner
5	Mr. Richard Iyaya	National Programme Commissioner
6	Mr. Justin Ileri	National Training Commissioner
7	Ms. Lydia Kiburu	National Commissioner Strategic Plan. & Mgt
8	Mr. Boniface Awour	National Commissioner Camps & Sites
9	Mr. Sammy Lui, MBS	National Commissioner Corporate Affairs
10	Mr. Bosco Sombe	National Commissioner ICT and Operations
11	Ms. Anne Thairu	National Commissioner Gender & Special Needs
12	Mr. George McGoye	National Commissioner Proj. & Partnerships
13	Mr. Apollo Aloka	National Commissioner Awards & Ceremonies
14	Mr. Adam Shuaib, HSC	National Commissioner Security & Safety
15	Mr. Paul Opimo	National Commissioner Ethics & Standards
16	Mrs. Rachael Murugi	Trustee, Chairperson
17	Mr. Victor Radido	Chairman, County Scout Comm. Forum
18	Ms. Mwanahawa Salim	Secretary, County Scout Comm. Forum
19	Mr. Japhlet Nkanata	County Scout Commissioner, Murang'a
20	Mrs. Alice Kihungi	County Scout Commissioner, Nairobi
21	Mr. Linus Ntwiga	County Commissioner, Meru
22	Samuel M. Nyongesa	County Commissioner, Bungoma

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23	Cllr. Abdul Rahaman Musa	County Commissioner, Baringo
24	Mohamed Amin	County Commissioner, Garissa
25	Ms. Grace Michuki	National Scouts Youth Rep
26	Mr. Nelson Ochieng	National Scouts Youth Rep
27	Mr. Zacharia Kabiru	MOEST

The Key Management Team

	Name & Title	Profile
1.	Mr. Ray Charles Musau, Chief Commissioner	Year of Birth: 1968 Profession: Finance Expert Length of Service : 8 years
2.	Ms. Lydiah Kiburu, Chair Management and Strategic Planning	Profession: Communication, Length of Service: 3 years
4.	Mr. Moses Danda, National Executive Commissioner	Year of Birth: 1965, Profession: Teacher Length of Service: 3 years
5.	Dr. Steve Foster, National Treasurer (Resigned in March 2014)	Year of Birth: 1950 Length of Service: 11 years

BANKERS

Equity Bank Ltd.
P. O. Box 41422 - 00100
NAIROBI

Kenya Commercial Bank Ltd
P. O. Box 46950
NAIROBI

I&M Bank
P. O. Box 30238
NAIROBI

LEGAL ADVISOR

Eugene Wamalwa
P.O Box 10539-00100
NAIROBI

AUDITORS

Kenya National Audit Office
P. O. Box 30084
NAIROBI

By order of the National Executive Committee, Nairobi Kenya.


.....
**CHARLES RAY MUSAU
CHIEF COMMISSIONER**

Date.....

REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON KENYA SCOUTS ASSOCIATION FOR THE 18 MONTHS PERIOD ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Kenya Scouts Association set out at pages 11 to 31, for the eighteen months period which comprise the statement of financial position as at 30 June 2014, the statement of financial performance, the statement of changes in net assets, the statement of cash flows and statement of comparison of budget and actual amounts for the period then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 226 of the Constitution of Kenya and Section 20 of the Public Audit Act, 2003. 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.

Management's responsibility for the financial statements

The Management of the Kenya Scouts Association is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 13 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15(2) of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected

depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Property, plant and equipment

The property, plant and equipment figure of Kshs.817,233,917.00 includes 11 parcels of land with allotment letters carried in the books at Kshs.73,500,000.00 and two with no verifiable documentation at Kshs.5,400,000.00. A preliminary report arising from the property assessment exercise commissioned by the management in 2013 indicates that the Association is at a risk of losing its land due to delay in securing title deeds for the parcels allocated to it. In the absence of original title deeds for the land amounting to Kshs.78,900,000.00, I am therefore unable to verify the ownership of these properties.

2. Cash and cash equivalent

Included in the cash and cash equivalent balance of Kshs.18,690,088.00 are balances totaling Kshs.334,623.00 from three bank accounts which were not supported with bank reconciliation statements for the period under audit. Consequently, it was not possible to ascertain whether all bank transactions and bank balances of the three accounts were fairly stated.

3. Uncollected debts

Included in the receivables and prepayment figure of Kshs.9,438,750.00 are amounts owing from Baden Powell House of Kshs.2,368,763.00 and Kshs.168,000.00 as un-paid Depot rent. These debts have been outstanding for a long time and no efforts appear to have been made for their recoveries. It has not been possible to confirm whether and if so, when the Association will be able to recover these amounts. Any provision that would have been necessary in relation to this uncertainty has not been incorporated in these financial statements.

4. Compliance with Income Tax Act

Included in the committee and meeting expenditure of Kshs.12,303,608.00 is an amount of Kshs.4,013,962.00 incurred in respect of sitting allowances paid to the Commissioners without deducting 30% tax for onward remission to Kenya Revenue Authority in contravention of Section 3(2)(a)(ii) of the Income Tax Act, Cap 470 of the Laws of Kenya.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respect, the financial position of the Association as at 30 June 2014 and of its financial performance and cash flows for the 18 Months period then ended in accordance with International Public Sector Accounting Standards and comply with the Kenya Scouts Associations Act Cap 219 of the Laws of Kenya.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

25 March 2015

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STATEMENT OF FINANCIAL PERFORMANCE

	Note	2014 30th June KShs.	2012 31st December KShs.
Revenue from Non-exchange transactions			
Grant from Government	3	60,000,000	40,000,000
Partners' Contributions	4	3,696,410	-
Programme Revenue	5	14,722,546	4,142,472
		78,418,956	44,142,472
Revenue from exchange transactions			
Camps & Sites	6	11,994,123	2,757,012
Investment in Treasury Bills		1,296,080	836,770
Sundry Revenue	7	4,858,422	3,845,116
Investment Receipts From Shop		24,396	192,899
Gross Revenue from Shop	8	20,580,640	7,639,361
		38,753,660	15,271,158
Total Revenue		117,172,616	59,413,630
Expenses			
Programme Expenses	9	17,824,867	9,151,012
CRS/KSA Healthy Choices	10	3,194,984	-
Committees & Meetings	11	12,303,608	10,543,917
County Scouts Support	30	208,907	1,831,525
International Events		2,540,070	1,636,469
Salaries and Staff Benefits	12	23,956,798	14,776,681
Other Staff Expenses	13	7,166,110	-
Establishment/Secretariat	14	14,807,437	5,971,563
Camps & Sites		11,671,901	647,360
Depreciation	15	2,483,202	4,953,627
Discount Allowed	16	2,764,424	1,032,958
Total Expenses		98,922,308	50,545,112
Surplus for period		18,250,308	8,868,518

The significant accounting policies on page 16 and 18 and the notes to the financial statements on pages 19 to 31 form an integral part of the financial statements.

The Kenya Scouts Association
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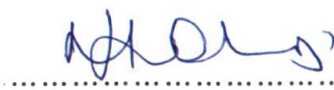
STATEMENT OF FINANCIAL POSITION AS AT 30TH , JUNE, 2014

	Notes	2014 30th June KShs.	2012 31st December KShs.
ASSETS			
Current Assets			
Cash and cash equivalents	17	18,690,088	7,245,157
Investment-Treasury Bills		15,340,128	19,169,040
Receivables and prepayments	18	7,165,956	3,570,674
County Scouts Support	30	1,701,093	-
Sundry Receivables	31	2,440,604	-
Inventories		13,592,948	13,592,030
		58,930,817	43,576,901
Non current assets			
Property, plant & equipment	2	807,638,083	812,143,616
		807,638,083	812,143,616
TOTAL ASSETS		866,568,900	855,720,517
LIABILITIES			
Current Liabilities			
Payables & Accruals	19	3,864,259	2,902,023
Other payables	20	7,944,916	-
		11,809,175	2,902,023
NET ASSETS		854,759,725	852,818,494
FUNDS			
Property and Equipment Fund		804,534,685	804,534,685
Revaluation Reserve		6,156,501	6,156,501
General Fund		42,810,975	40,869,380
Restricted Fund		1,257,564	1,257,928
		854,759,725	852,818,494

The financial statements on pages 11 to 15 were approved by the National Executive Committee of the Kenya Scouts Association on and signed on their behalf by:
 The significant accounting policies on pages on page 16 and 18 and the notes to the financial statements.



Charles Ray Musau
 Chief Commissioner



Moses O. Danda
 National Executive Commissioner

Dated.....24.....March, 2015.

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STATEMENT OF CASH FLOWS

	Note	2014 30th June KShs.	2012 31st December KShs.
Cash Flows From Operating Activities			
Receipts			
Receipts from Government		60,000,000	40,000,000
CRS/KSA Healthy Choices		3,696,410	712,900
Programme Receipts		14,722,546	4,814,322
Camps & Sites		11,994,123	1,856,762
Sundry Receipts		4,858,422	4,106,035
Investment Receipts		1,320,476	836,771
Revenues from shop operations		64,966,206	31,797,881
		161,558,182	84,124,671
Payments			
Programme payments		17,824,867	8,814,165
CRS/KSA Healthy Choices		3,194,984	605,383
Camps & Sites		11,671,901	482,477
Committees & Meetings		12,303,608	10,503,917
County Scouts Support (Schedule 1)		1,910,000	1,848,957
International Events		2,540,070	1,636,469
Salaries and Staff Benefits		23,956,798	18,405,963
Other Staff Expenses		7,166,110	-
Establishment		14,807,437	11,722,827
Shop Purchases		47,106,195	30,052,848
		142,481,970	84,073,006
Net Cash generated from Operating activities		19,076,212	51,665
Cash Flows from investing activities			
Purchase of Property and equipment		(12,297,193)	(4,867,951)
Proceeds from Treasury Bills		3,828,912	-
Proceeds from Insurance recovery		837,000	-
Net cash used in investing activities		(7,631,281)	(4,867,951)
Cash Flows from Financing Activities			
Increase in Shop Borrowings		-	4,837,922
Net cash flows from financing activities		-	4,837,922
Net increase / (Decrease) in cash and cash equivalents		11,444,931	21,636
Cash and cash equivalents at beginning of the year		7,245,157	7,223,521
Cash and cash equivalents at the end of the year		18,690,088	7,245,157

The significant accounting policies on pages on page 16 and 18 and the notes to the financial statements on pages 19 to 31 form an integral part of the financial statements.

The Kenya Scouts Association
 Financial Statements
 For the 18 months ended 30th June, 2014

STATEMENT OF BUDGET COMPARISON

	ORIGINAL BUDGET	ACTUAL 30th June	VARIANCE 31st December
	KShs.	KShs.	KShs.
RECEIPTS			
Grant from Government	60,000,000	60,000,000	-
CRS/KSA Health Choices	4,200,000	3,696,410	503,590
Programme Receipts	33,917,720	14,722,546	19,195,174
Receipts from Camps & Sites	15,000,000	11,994,123	3,005,877
Investment in Treasury Bills	1,296,080	1,296,080	-
Sundry Receipts	-	4,858,422	(4,858,422)
Shop Revenues	64,000,000	64,990,602	(990,602)
Total Receipts	178,413,800	161,558,183	16,855,617
PAYMENTS			
Programme Expenses	18,780,000	17,824,867	955,133
CRS/KSA Healthy Choices	3,600,000	3,194,984	405,016
Committees & Meetings	12,970,000	12,303,608	666,392
International Events	2,500,000	2,540,070	(40,070)
Personnel Expenses	31,600,000	23,956,798	7,643,202
Other Staff Expenses	-	7,166,110	(7,166,110)
Establishment/Secretariat	6,320,000	14,807,437	(8,487,437)
Camps & Sites Expenses	6,300,000	11,671,901	(5,371,901)
Gross Expenses from Shop	27,300,000	47,838,920	(20,538,920)
TOTAL PAYMENTS	109,370,000	141,304,695	(31,934,695)
SURPLUS/DEFICTS	69,043,800	20,253,488	48,790,312

The significant accounting policies on pages 16 and 18 and the notes to the financial statements on pages 19 to 31 form an integral part of the financial statements.

The Kenya Scouts Association
 Financial Statements
 For the 18 months ended 30th June, 2014

STATEMENT OF CHANGES IN NET ASSETS

Attributable to the owners of the Kenya Scouts Association

	Property and Equipment Fund KSh.	General Fund KSh.	Restricted Fund KSh.	Total KSh.
Balance as at 31st December, 2012- Main	804,313,072	10,993,047	1,257,564	816,563,683
Balance as at 31st December, 2012- Shop	221,613	29,876,333	340	30,098,286
Surplus for the period	-	18,250,308	-	18,250,308
Net Movement during the period	-	-	-	-
Prior Year Adjustments (Note)	-	(16,308,713)	(340)	(16,309,053)
Balance as at 30th June, 2014	804,534,685	42,810,975	1,257,564	848,603,224

Note : This comprises of the internally managed activities including shop borrowing , electricity and ESP Expenses.

The Kenya Scouts Association
Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

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

(a). Basis of accounting

The financial statements are prepared in accordance and comply with Accrual Basis of Accounting under International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Association and all values are rounded to the nearest thousand (Ksh 000).

The financial statements have been prepared under the historical cost convention basis. The cashflow is prepared using direct method. Financial statements are prepared on accrual basis.

b) Change in Reporting Period

The financial statements have been prepared to cover a period of 18 months necessitated by the changes in accounting for the Association from 31st December to 30th June in conformity with Government Financial Year.

c) Consolidation of the Financial Statements

The financial statements have been consolidated for the KSA Main and the KSA Shop.

(d). Summary of significant Accounting Policies

i. Revenue Recognition

The Association recognizes income and revenue when earned. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

ii. Receivables

Receivables are stated at nominal value, less provision for any amounts to be irrecoverable.

iii. Sales of Goods

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

iv. 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 the revenue.

(e.) Budget Information

The annual budgeted is prepared on the accrual basis, that is, all planned costs and incomes are presented in a single statement to determine the needs of the Association.

(f.) Investment Property

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

(g.) Property, Plant and Equipment

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

NOTES TO THE FINANCIAL STATEMENTS

(h). Depreciation

Property, plant and equipment are initially recorded at cost/valuation. Depreciation is calculated on reducing balance basis to write down the cost of each asset to its residual value over its predetermined useful life. The annual depreciation rates in use are as shown below:

Motor Vehicles	25.0%
Computers	30.0%
Furniture, Fixtures and Fittings	12.5%
Equipment and Machinery	12.5%

(i). Leases

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.

(j) Inventories

Inventories are measured at the lower cost and net realizable value. However, to the extent that a class of inventory is measured at the lower cost and current replacement value.

(k) Provisions

Provisions are recognized when the Association 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 obligation.

(l) Contingent Liabilities

The Association does not recognize a contingent liability, but discloses details of any contingencies in the Notes the financial statements, unless the possibility of an outflow of resources embodying economic made of the amount of the obligation.

(m) Contingent Assets

The Association does not recognize a contingent asset, but discloses details of 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 Association.

(n) Reserves

The Association creates and maintains reserves in terms of specific requirements.

(o) Employee Benefits

The Association contributes to the National Social Security Fund (NSSF). The contributions are determined by the Kenyan statutes and such contribution during the period was limited to Ksh 200 per employee per month. The Association's contributions to the above are charged to revenue statement in the period to which they relate.

(p) Related Parties

The Association 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 Association or vice versa.

(q) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purposes of these financial statements, cash and cash equivalents also include short term imprests and advances to authorized officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

NOTES TO THE FINANCIAL STATEMENTS

(r) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the period ended 30th June 2014.

(s) Bad Debts

Bad debts are written off when all reasonable steps to recover them have been taken without success in the year in which they are identified as irrecoverable.

(t) Trade and Payables

Payables are stated at nominal values less amounts not expected to be payable.

The Kenya Scouts Association
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 For the 18 months ended 30th June, 2014

NOTES TO THE FINANCIAL STATEMENTS

2. FIXED ASSETS

	Land	Buildings	Motor Vehicles	Furniture Fixtures & Fittings	Computers & Accessories	Equipment	Total
			Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
Cost or Valuation:							
As at 1st Jan, 2013-Main	687,756,800	115,977,716	2,917,266	1,944,881	890,853	2,434,457	811,921,973
As at 1st Jan, 2013-Shop	-	-	-	51,723	169,890	-	221,613
Additions	-	7,422,700	2,346,500	953,590	952,320	622,083	12,297,193
Disposals	-	-	(750,000)	-	-	-	(750,000)
As at 30th June, 2014	687,756,800	123,400,416	4,513,766	2,950,194	2,013,063	3,056,540	823,690,779
Depreciation:							
As at 1st Jan, 2013-Main	-	9,595,834	1,617,734	715,479	1,059,560	1,099,500	14,088,107
As at 1st Jan, 2013-Shop	-	-	-	27,127	204,260	-	231,387
Charge for the Year	-	-	1,128,442	368,774	603,919	382,068	2,483,202
Disposals	-	-	(750,000)	-	-	-	(750,000)
As at 30th June, 2014	-	9,595,834	1,996,176	1,111,380	1,867,739	1,481,568	16,052,696
Net Book Value :							
As at 30th June, 2014	687,756,800	113,804,582	2,517,591	1,838,814	145,324	1,574,973	807,638,083

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 Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS

	2014 30th June KSh.	2012 31st December KShs.	
3. Government Grant			
Transfers during the period	60,000,000	40,000,000	
	60,000,000	40,000,000	
4. Partners' Contributions			
Catholic Relief Services (CRS)	3,260,530	-	
World Org of Scouting Movement	435,880	-	
	3,696,410	-	
5. Programme Revenue			
Communication & Corporate Affairs	75,820	-	
Certificates	2,091,970	-	
Competition	1,884,650	561,910	
Founderee & Centenary	6,463,780	1,033,690	
Roveree	66,200	-	
Jamboree	-	972,917	
Registration	1,810,576	1,301,575	
Training	535,650	272,380	
Extended Scouting Programme (ESP)	1,793,900	-	
	14,722,546	4,142,472	
6. Camps & Sites Operations			
	Income	Expenses	Net Income
1. Embu	6,806,208	5,654,445	1,151,763
2. Kilifi Camp	25,000	43,260	(18,260)
3. Rowallan Camp	4,754,775	4,965,616	(210,841)
4. Machakos	221,475	312,418	(90,943)
5. Nyeri	102,185	309,862	(207,677)
6. Siaya Centre	84,480	386,300	(301,820)
Total	11,994,123	11,671,901	322,222
7. Sundry Revenue			
B.P House Rent (Note 7a)	2,063,402	2,476,581	
Depot Rent	462,000	-	
Shop Rent	360,000	-	
Gain on Insurance compensation	137,000	-	
Restaurant Income	-	167,003	
Other Sundries (Note. 7b)	1,836,020	1,201,532	
	4,858,422	3,845,116	

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NOTES TO THE FINANCIAL STATEMENTS

	2014 30th June KSh.	2012 31st December KShs.
7a. B.P House Rental Income		
Gross Income Received	2,234,640	2,737,500
Less : Expenses		
Commission	(40,221)	-
Electricity	(19,617)	-
Garbage	(11,400)	-
Legal Fees	(100,000)	(260,919)
Net Income	2,063,402	2,476,581
7b. Other Sundries		
Equity Agency Commissions	468,445	-
M-PESA Commissions	122,809	-
Donations- K. Nyaga Foundation	15,000	-
Sale of Tenders	62,000	-
Other revenue (Note 7c)	1,167,766	-
	1,836,020	-
7c. Other Revenue		
Sundry income represents amounts received in the MPESA Agency operations unidentifiable with a specific income lines within the period		
8.Gross Revenue from Shop	2014 KSh.	2012 KShs.
Sales of scouts uniforms & camping gears	64,966,206	31,797,881
Cost of Sales		
Opening Stock	13,592,030	11,381,663
Purchases	44,386,484	26,368,887
Closing Stock	(13,592,948)	(13,592,030)
	44,385,566	24,158,520
Revenue From Shop Operations	20,580,640	7,639,361
9. Programme Expenses		
Certificates	3,465,260	-
Competition	2,161,179	-
Founderee	4,931,716	-
Roveree	923,712	-
Training	2,308,525	2,410,978
Registration	871,550	4,081,523
Communications & Corp. Affairs	412,962	-
N.B: Closing stock was determined by the management after a stock take.		21

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 Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS

9. Programme Expenses (Cont'd)	2014 KSh.	2012 KShs.
Extended Scouting Programme	1,550,238	-
National Youth Forum	266,239	-
Patron's Day and Awards	732,586	-
Tree planting in Nyandarua	96,500.00	-
Messengers of Peace	89,500.00	-
Madaraka Day Celebrations	14,900.00	-
Other programme costs	-	2,658,511
	17,824,867	9,151,033
10. CRS/KSA Healthy Choices		
Directs Project Expenses	389,219	-
Staff Salaries	2,805,765	-
	3,194,984	-
11. Committees & Meetings Expenses		
Annual General Meeting	2,764,334	2,471,400
Camps and Sites	123,547	154,600
Caretaker Committee	768,583	774,210
Comm. & Corporate Affairs	111,220	98,400
County Scouts Comm. Forum	2,430,849	1,024,464
Ethics and Standards	151,774	-
Finance Committee	276,285	654,320
Management & Strat. Planning	1,246,389	862,110
National Executive Committee	3,201,140	1,486,580
Patron's day preparations	70,240	-
Programme	245,181	803,310
Security & Safety	751	-
KEPSA Meeting	116,305	-
Embu meeting	19,700	-
Task Force	32,000	32,350
Training	67,940	-
Other Meetings	677,370	2,182,173
	12,303,608	10,543,917
Transport, conference & Subsistence	2,540,070	1,636,469
	2,540,070	1,636,469
12. Salaries and Staff Benefits		
Salaries	17,953,288	10,786,590
Staff wages	48,484	1,396,811
Staff Allowances	858,940	635,000
Gratuity Payments	5,096,086	1,958,280
	23,956,798	14,776,681

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NOTES TO THE FINANCIAL STATEMENTS

Employees

The number of employees during the period were 43(2012- 28) excluding the support staff who are based at the camps & sites.

	2014 KSh.	2012 KShs.
13. Other Staff Expenses		
Recruitment	195,007	-
Medical Expenses	4,698,989	326,120
Staff Welfare	1,792,114	612,356
Staff Uniforms	-	334,515
Staff Training & Development	-	104,000
Other staff expenses	-	69,101
End Year Staff Bonuses	480,000	421,550
	7,166,110	1,867,642
14. Establishment/Secretariat Expenses		
Advertisement	658,298	-
Transport & Communication	3,968,310	337,372
Office Supplies	861,456	-
Printing and Reproduction	965,011	-
Rent and Rates	1,750,850	-
Software	484,209	-
Utilities	2,112,796	956,414
Bank Charges	373,177	129,341
Professional fees	1,765,620	1,042,734
Repairs and maintenance	928,250	993,470
Safety and Security	201,880	-
Vehicle Expenses	537,233	157,760
Administration Expenses	-	2,354,472
Other Expenses	200,347	-
	14,807,437	5,971,563
15. Depreciation	2,483,202	4,953,627
16. Discount Allowed	2,764,424	1,032,958
17. Cash & Cash Equivalents		
Barclays Bank - Ac. No. 0821086574	5,087,816	2,706,083
Barclays Bank - Ac. No. 0821086558	460,621	367,669
Equity Nike-Ac. No. 0470273952782	52,785	52,785
Equity Operations-Ac. No. 1170299559323	(1,763,403)	614,228
Equity UNICEF- Ac.No. 0470295399395	46,983	46,983
Equity Main- Ac. No. 1510260829573	2,046,937	-
I & M CRS -Ac. No. 00200081541201	81,585	74,598
I & M FFL Project-Ac. No. 00200081541202	190,266	235,316

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NOTES TO THE FINANCIAL STATEMENTS

	2014 KSh.	2012 KShs.
17. Cash & Cash Equivalents (Cont'd)		
KCB Dollar Account-Ac. No. 1112620192	234,855	45,553
KCB Moot 1 - Ac. No. 1108788971	171,704	-
KCB MOYA-Ac. No. 1112039279	7,456	13,406
KCB MOYA-Ac. No. 233654236	-	453,805
Paybill-120044673-17	2,050,008	-
UNICEF Account	-	46,983
CRS Account	-	74,598
Equity NIKE	-	52,785
FFL Project-AC No.0020081541202	-	235,316
KSA Main - Account No. 1086574	-	2,706,083
KSA ESP- Account No. 1086558	-	367,669
KSA-Optimum Account-1086639	-	208,276
Equity Bank, Account No. 11702299559323	-	614,228
Equity Bank Fixed D. Facility	-	3,399,585
Centre & Camps Accounts:		
Embu Centre, Equity Bank a/c No. 15102621461	1,817,769	-
Kilifi Centre-Equity Bank a /c No. 15102621963	53,384	-
Machakos Centre - Ac. No.1510262146295	42,180	-
Rowallan Camp - Ac. No. 1510262213835	1,416,285	-
Siaya Centre - Ac No. 1510262146312	415,085	-
Money Order bills	900	-
Cash in hand	95,000	-
Shop Accounts		
Barclays Bank Ac No. 0821086582	1,199,916	(973,130)
Equity Bank, Account No. 1510260829601	4,685,745	-
Equity Agency -0240260966854 & 0242260966777	296,211	-
	18,690,088	7,245,157
18. Receivables and Prepayments		
Josephat Gitonga	111,339	-
Alfred Obaga	24,000	-
Antony Gitonga	45,833	-
Caroline Wangira	30,000	-
Daisy Achieng'	27,000	-
Gladys Anyango	30,000	-
Irene Irungu	34,000	-
Jared Odhiambo	35,714	-
Joyce Jowi	42,000	-
Mary Odhiambo	49,999	-

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NOTES TO THE FINANCIAL STATEMENTS

	2014 KSh.	2012 KShs.
18. Receivables and Prepayments (Cont'd)		
Shop Receivables and Prepayments		
Patrick M. Wambua	40,000	-
Risper Omalla	31,250	-
Zacharia Ombati	33,200	-
Bosco Sombe	5,000	-
Albert Simiyu	315,751	-
Chacha	1,250	-
Chania Emporium	98,384	208,558
Boniface Awuor	2,050	4,700
Embu Scouts Shop	573,784	57,360
John Ochieng	7,225	-
Joseph Wahome	-	600
Kasarani Location Association	109,363	109,363
Ken Kenani	-	4,500
KSA Headquarters	-	770,000
Kilifi Scouts Centre	132,999	-
Kisumu Scouts Shop	372,049	-
Machakos Scouts Centre	306,548	-
Moi Educational Center	11,590	11,590
Nakuru County Shop	126,231	-
Nick Odhiambo	-	90,880
Nyeri Scouts Shop	195,544	-
Office of the Vice President	245,800	245,800
PATH Kenya	90,880	-
Richard Kimenju	5,000	-
Sawasawa Uniforms	24,277	-
Siaya Scouts Centre	218,705	-
Simon Muthoga	82,093	-
Surgical Laboratories	229,233	-
Uasin Gishu County	422,663	-
World Moot	32,165	-
Ms. Lydia Kiburu	4,205	-
Moses Danda	67,200	-
Mary Odhiambo	24,162	-
Staff Receivables	-	83,334
AMREF	274,200	424,100
Prepaid Expenses	111,130	-
Simon Nyagah	5,377	-

The Kenya Scouts Association
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NOTES TO THE FINANCIAL STATEMENTS	2014 KSh.	2012 KSh.
18. Receivables and Prepayments (Cont'd)		
BP House Rent	2,368,763	959,889
Deport Rent	168,000	-
Vehicle Sale	-	600,000
	7,165,956	3,570,676
19. Payables and Accruals		
APA Insurance	19,039	-
Best Zedge Solutions Ltd	168,800	-
Carr Stanyer & Gitau, CPAs	190,350	421,900
Chirema Telecommunications	10,000	-
Integral Office Solutions	22,000	-
Japheth Wambae	300,000	-
Jibrut Printers	48,000	-
Kenya Power & Lighting Co. Ltd	183,310	-
Machakos County	171,000	-
Nairobi Water Company	53,652	-
Martin Mutero	171,000	-
Shop Accounts Payables		
Jomack Crafts	102,220	-
Arvees	2,311,452	-
Tulips Collections	57,007	-
Our Lady of Grace Schools	21,329	-
Lodwar Boys High School	35,100	-
	3,864,259	421,900
20. Other Payables		
Kenya National Audit Office	300,000	-
Kenya Revenue Authority	104,239	-
KSA Staff Gratuity	4,743,508	-
Ministry of Lands	1,374,610	-
Elkay & Sons Ltd	928,756	-
Canada Moot deposits	195,380	-
Prequalification deposits	141,000	-
UK Explorers Mission	157,423	-
Sundry Payables	77,070	-
	7,944,916	-

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NOTES TO THE FINANCIAL STATEMENTS

22. Restricted Funds

These are grants which are provided for specific activities as articulated in grant agreements and cannot be employed in meeting general programme and administration expenses.

Account	At 01.01.13	Transfers	Payments	At. 30.06.14
	KSh.	KSh.	KSh.	KSh.
BBK ESP-0821086558	367,669	1,688,300	1,595,348	460,621
EQUITY-NIKE- 0470293952782	52,785	-	-	52,785
EQUITY-UNICEF- 0470295399395	46,983	-	-	46,983
I & M CRS-00200081541201	74,598	3,155,998	3,149,011	81,585
I&M FFL PROJECT- 00200081541202	235,316	-	45,050	190,266
KCB DOLLAR ACCOUNT- 1112620192	45,553	3,912,052	3,722,751	234,855
KCB Moot 1-1108788971	453,805	13,718,001	14,000,102	171,704
KCB MOYA-1112039279	13,406	-	5,950	7,456
	1,290,115	22,474,352	22,518,212	1,246,254

23. Related Parties

The Association transacts with the Kenya Scouts Association Shop in the course of its operation. At 30th, June, 2014, the Association owed the KSA Shop an amount of KSh. 18,193,127. Other related parties include the Ministry of Education which provides the grant to support the activities of the Association. The Association received an amount of KSh. 60.0 Million during the period. Volunteers who sit in various decision making received organs and employees are also key related parties

24 Tax Status

The Association is exempted from income tax under section 13(2) of the Income Tax Act.

25. Capital Commitments

The following were the capital commitments as at 30th June, 2014:

- i. Elkay & Sons Ltd- Embu Scouts Centre, Building Completion-Ksh.928,756.00
- ii. Gravity Solutions Ltd- ERP System – Ksh. 3Million.

26. Establishment

The Association was established in Kenya in 1935 under the Kenya Boy Scouts Act, Cap. 219 Laws of Kenya.

27. Currency

The financial statements are expressed in Kenya shillings.

The Kenya Scouts Association
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NOTES TO THE FINANCIAL STATEMENTS

Note 30. County Grant Support

Name	Amount	No. of Disbmnts	Total	Supported	Unsupported
	KSh.		KSh.	KSh.	KSh.
Baringo County	20,000	3	60,000	4,870	55,130
Bomet county	20,000	3	60,000	22,800	37,200
Bungoma County	20,000	3	60,000	0	60,000
Busia County	20,000	2	40,000	24,007	15,993
Embu County	20,000	3	60,000	160	59,840
Garisa County	20,000	2	40,000	9,500	30,500
Homa Bay County	20,000	2	40,000	0	40,000
Kajiado County	20,000	3	60,000	0	60,000
Kakamega County	20,000	2	40,000	17,100	22,900
Kericho County	20,000	3	60,000	0	60,000
Kiambu County	20,000	3	60,000	5,200	54,800
Kilifi County	20,000	3	60,000	0	60,000
Kilifi County-Act opening	5,000		5,000	0	5,000
Kirinyaga County	20,000	2	40,000	0	40,000
Kisii County	20,000	3	60,000	10,200	49,800
Kisumu County	20,000	2	40,000	14,950	25,050
Kitui County	20,000	2	40,000	0	40,000
Kwale County	20,000	3	60,000	41,830	18,170
Laikipia County	20,000	3	60,000	22,475	37,525
Makueni County	20,000	2	40,000	7,500	32,500
Meru County	20,000	2	40,000	0	40,000
Migori County	20,000	2	40,000	0	40,000
Mombasa County	20,000	3	60,000	0	60,000
Muranga County	20,000	3	60,000	0	60,000
Nairobi County	20,000	2	40,000	8,000	32,000
Nakuru County	20,000	2	40,000	0	40,000
Nandi County	20,000	3	60,000	0	60,000
Narok County	20,000	3	60,000	0	60,000
Nyamira County County	20,000	1	20,000	0	20,000
NyamiraCounty	20,000	1	20,000	0	20,000
Nyandarua County	20,000	3	60,000	0	60,000
Nyeri county	20,000	1	20,000	0	20,000
Siaya County	20,000	3	60,000	0	60,000
Siaya County-For acc. Opening	5,000		5,000	0	5,000
Taita Taveta County	20,000	2	40,000	0	40,000
Tana RiverCounty	20,000	2	40,000	0	40,000
Tharaka Nithi County	20,000	3	60,000	16,415	43,585
Trans-Nzoia County	20,000	2	40,000	3,900	36,100
Turkana County	20,000	2	40,000	0	40,000
Uasin Gishu County	20,000	2	40,000	0	40,000
Vihiga County	20,000	2	40,000	0	40,000
West Pokot County	20,000	2	40,000	0	40,000
Total		95	1,910,000	208,907	1,701,093

The Kenya Scouts Association
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NOTES TO THE FINANCIAL STATEMENTS
Note . 31 -Sundry Receivables

CHEQUE NO.	DATE	ACTIVITY	PAYEE	BUDGET (KSHS)	ENCASHED (KSHS)	ACTUAL	VARIANCE
46	19/1/2013	Finance meeting in Embu	B. Maweu	-	7,000	2,136	4,864
68&87	7/2/02013	Kitui county scouts leaders meeting	I. Irungu	53,000	53,000	46,500	6,500
101	03/07/2013	programme committee meeting	I. Irungu	49,300	49,300	35,333	13,967
123/4/5.	22/3/2013	NEC& shortlisting	I. Irungu	387,200	387,200	386,395	805
130	04/08/2013	stationaries purchase	I. Irungu	47,565	47,565	45,468	2,098
173	30/4/2013	Kilifi training camp & site meeting, kitui visit, Cmer	I. Irungu	680,560	680,560	664,560	16,000
170	05/10/2013	com. Allowance	I. Irungu	75,520	130,520	123,616	6,904
177	06/12/2013	staff meals	I. Irungu	135,291	135,291	129,960	5,331
194	17/7/2013	chief scout allowance	I. Irungu	97,270	97,270	37,270	60,000
211	08/01/2013	management meeting	B. Maweu	65,900	65,900	65,760	140
227	13/8/2013	staff airtime	B. Maweu	46,000	46,000	44,000	2,000
234	14/8/2013	nacada, finance, programme meeting	B. Maweu	106,620	84,386	84,043	343
277	28/11/2013	patrons day preparation	I. Irungu	-	150,000	137,872	12,128
274	26/11/2013	staff airtime	I. Irungu	49,000	49,000	40,000	9,000
281	12/06/2013	amref hosting	I. Irungu	200,000	200,000	183,158	16,842
357	16/12/2013	Accountant	J Mwendo	1,010,000	1,010,000	960,000	50,000
402	28/1/2014	renovation of BP house nyeri	I. Irungu	-	150,000	111,090	38,910
403	02/07/2014	Amref hosting	I. Irungu	195,340	194,990	183,634	11,356
415	13/2/2014	staff airtime	I. Irungu	-	65,500	58,500	7,000
425	17/2/2014	county commissioners allowance	B. Maweu	-	45,000	40,264	4,736
423	27/2/2014	detergents purchases	I. Irungu	13,890	13,890	13,775	115
436	26/3/2014	staff meals	I. Irungu	165,925	165,925	163,479	2,446
469	27/3/2014	Turkana county PLC	B. Maweu	55,438	55,438	48,650	6,788
470	27/3/2014	Scout woodbadge camp	B. Maweu	176,300	176,300	134,515	41,785
471	27/3/2014	youth programme workshop	B. Maweu	103,360	103,360	88,613	14,747
507	05/02/2014	staff meals	B. Maweu	96,305	96,305	94,091	2,214
528	20/5/2014	comm. travelling allowance to Embu	I. Irungu	-	27,950	13,089	14,861
485	29/5/2014	Interview panel, training meeting, youth workshop, PLC in	I. Irungu	94,500	111,332	102,167	9,165
550	06/03/2014	NRBI, KSM, EMBU	B. Maweu	179,716	179,716	165,943	13,773
560	06/06/2014	management committee meeting	B. Maweu	64,900	64,900	59,300	5,600
570	24/6/2014	staff meals	I. Irungu	96,130	96,130	95,715	415

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NOTES TO THE FINANCIAL STATEMENTS

Sundry Receivables for period ended June, 30 2014 (Cont'd)

Barclays Bank -Main Account:

CHQ NO	DATE	ACTIVITY	BUDGET	ENCASHED	ACTUAL	VARIANCE
105646/9	26/6/2013	Cluster competition	300,000.00	300,000.00	168,500	131,500.00

Barclays Bank -Shop Account:

CHQ NO.	DATE	DETAILS	BUDGET	ENCASHED	ACTUAL	VARIANCE
103257	26/02/2013	documents:Ref:105625/6, 32095		406,500	405,645	855
103281	22/03/2013	AGM- attach documents		868,200	733,682	134,518
103283-4	23/03/2013	Woodbadge Busia- attach documents		223,010	1,650	221,360
103319	14/04/2013	allowance for absentees		185,900	130,421	55,479

Equity Main account

CHQ NO.	DATE	DETAILS	BUDGET	ENCASHED	ACTUAL	VARIANCE
4	19/7/2013	medical supplies	0	6,920	0	6,920
6	24/7/2013	Canada Moot	237,810	255,000	209,227	45,773
8	24/7/2013	Canada Moot	0	160,160	158,760	1,400
9	24/7/2013	Canada Moot - Yellow Fever	0	62,500	58,440	4,060
10	25/7/2013	purchase of tables and bed sheets	0	115,000	45,000	70,000
60	14/8/2013	forum,ethics&comm. Meeting	190,850	190,850	142,292	48,558
74	4/9/2013	training committee meeting allowance	74,700	74,700	73,123	1,577
95	18/9/2013	programme,finance and mgmt meetings	46,160	174,555	110,403	64,152
120	31/10/2013	E.A.Planning,prog.meetings & Shop repairs	150,320	150,320	60,318	90,002
147	11/3/2014	Embu retreat	0	583,100	497,241	85,859
161	28/4/2014	Coury Comm. Furum, Centre visits	174,901	214,576	167,576	47,000
178-9	17/6/2014	Regional RRI meeting		382,800	339,985	42,815
SHOP BORROWINGS-CASH						85,000.00

Activity	Name	Amount
Jun-14	County Commissioners RRI Meeting	5,835
Jun-14	County Commissioners RRI Meeting	3,160
Jun-14	Staff Welfare-June meals	29
Jun-14	Rovermate	50,409
Jun-14	Cluster Competition collections	770,850
Jun-14	Cluster Competition expenses	92,660
Grand Total		2,440,604

The Kenya Scouts Association
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SCHEDULES TO THE FINANCIAL STATEMENTS

Accounts Receivable Aging Analysis

Customer Name	Current	1 to 30 Days	Days	Days	Days	Days	TOTAL
Account Receivable	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.	KSh.
Alfred Obaga	-	-	-	-	24,000	-	24,000
Antony Gitonga	-	-	45,833	-	-	-	45,833
Bosco Sombe	-	-	-	-	-	5,000	5,000
Caroline Wangira	-	-	-	-	30,000	-	30,000
Daisy Achieng	-	-	-	27,000	-	-	27,000
Gladys Anyango	-	-	-	-	30,000	-	30,000
Irene Irungu	-	-	-	34,000	-	-	34,000
Jared. Odhiambo	-	-	-	35,714	-	-	35,714
Josphat Gitonga	-	-	-	-	-	111,339	111,339
Joyce A. Jowi	-	-	-	-	42,000	-	42,000
Patrick.Mativo	-	-	40,000	-	-	-	40,000
Risper Omalla	-	-	-	-	31,250	-	31,250
Zacharia Obati	-	-	-	-	33,200	-	33,200
Mary Odhiambo	-	-	33,000	-	-	16,999	49,999
Other Receivables							
AMREF	-	-	-	-	-	274,200	274,200
Depot Caretaker	-	-	-	-	-	168,000	168,000
Derby Registrars	-	-	-	-	-	2,368,763	2,368,763
Kenya Scouts Shop	-	-	-	-	-	216,000	216,000
Mary Odhiambo	-	-	-	-	-	24,162	24,162
Moses Danda	-	-	-	-	-	67,200	67,200
Rowallan Camp	-	2,056,794	-	-	-	-	2,056,794
Simon Nyagah	-	5,377	-	-	-	-	5,377
Prepaid Expenses	-	111,130	-	-	-	-	111,130
Prepayments							
Albert Simiyu	-	19,312	296,439	-	-	-	315,751
Chacha	-	-	-	-	-	1,250	1,250
Chania	-	-	-	-	-	98,384	98,384
Boniface Awuor	-	-	-	-	2,050	-	2,050
Kasarani S.A	-	-	-	-	-	109,363	109,363
Kilifi Scouts Centre	-	44,370	-	-	88,629	-	132,999
Kisumu Scouts Shop	-	307,727	27,540	-	36,782	-	372,049
Machakos Scouts Centre	-	118,575	56,525	-	131,448	-	306,548
Moi Educational Center	-	-	-	-	-	11,590	11,590
John Ochieng	-	-	-	-	-	7,225	7,225
Ms Lydiah Kaburu	-	-	-	-	-	4,205	4,205
Nakuru	-	-	-	-	-	126,231	126,231
Nyeri Scouts Centre	-	-	-	80,529	-	115,015	195,544
Office of VP	-	-	-	-	-	245,800	245,800
PATH Kenya	-	-	-	-	-	90,880	90,880
Richard Kimenju	-	-	-	-	-	5,000	5,000
Sawa Sawa Uniforms	-	-	-	24,277	-	-	24,277
Siaya Scouts Centre	-	-	-	-	210,308	8,397	218,705
Simon Muthoga	-	42,500	22,023	16,346	-	1,224	82,093
Surgical Laboratories	-	108,520	120,713	-	-	-	229,233
Uasin Gishu	-	-	-	-	-	422,663	422,663
World Moot	-	-	-	-	-	32,165	32,165
Embu Scouts Centre	-	380,749	193,035	-	-	-	573,784
Grand Total	-	3,195,054	835,108	217,866	659,667	4,531,054	9,438,750

