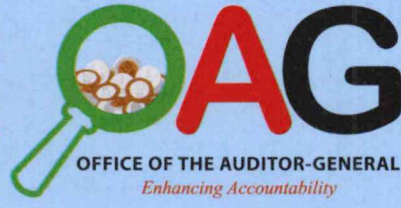
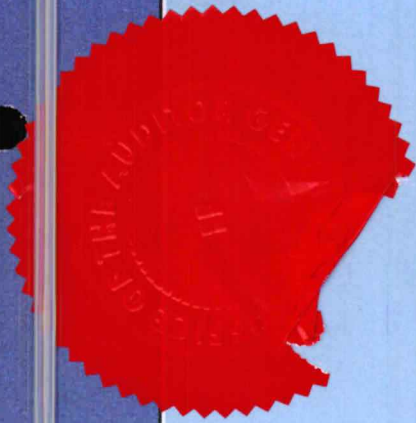


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

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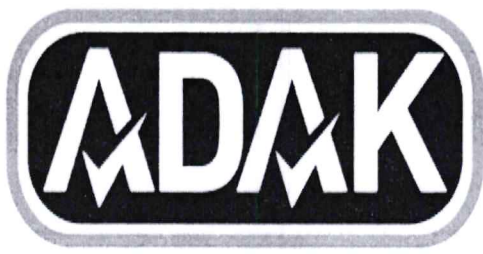
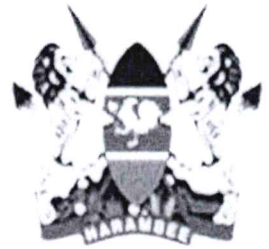
OF

THE AUDITOR-GENERAL

ON

ANTI-DOPING AGENCY OF KENYA

FOR THE YEAR ENDED
30 JUNE, 2025



Stay Clean, Win Right

**ANTI-DOPING
AGENCY
OF KENYA**

ANTI-DOPING AGENCY OF KENYA

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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



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1. ACRONYMS, ABBREVIATIONS AND GLOSARY OF TERMS

A: ACRONYMS AND ABBREVIATIONS

AAF	Adverse Analytical Finding
ABP	Athletes Bios Passport
ADAK	Anti-Doping Agency of Kenya
ADAMS	Anti-Doping Administration Management System
ADO	Anti-Doping Organization
ADRV	Anti-Doping Rules Violation
AIU	Athletic Integrity Unit
AK	Athletics Kenya
ATF	Atypical Finding
CAS	Court of Arbitration for Sports
CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICS	Institute of Certified Secretaries
ICPAK	Institute of Certified Public Accountants of Kenya
INADO	Institute of National Anti-Doping Organizations
ISTI	International Standard for Testing and Investigation
IPSAS	International Public Sector Accounting Standards
KICD	Kenya Institute for Curriculum Development
MD	Managing Director
NADO	National Anti-Doping Organization
NSF	National Sports Fund
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PS	Principal Secretary
PSASB	Public Sector Accounting Standards Board
RADO	Regional Anti-Doping Organization

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SAGAs	Semi-Autonomous Government Agencies
SASDF	Sports Arts and Social Development Fund
SCAC	State Corporation Advisory Committee
SC	State Corporations
TUE	Therapeutic Use Exemption
WADA	World Anti-Doping Agency
WADC	World Anti-Doping Code
WB	World Bank
VC	Vice Chancellor

B: GLOSSARY OF TERMS

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

Comparative Year- Means the prior period.

2. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Anti-Doping Agency of Kenya was formed under section 5 on 22nd April 2016 through the Anti-Doping Act No. 5 of 2016. At cabinet level, the Anti-Doping agency of Kenya is represented by the Cabinet Secretary for Youth Affairs, Creative Economy and Sports who is responsible for the general policy and strategic direction of the Agency.

(b) Principal Activities

The principal activity/mission/ mandate is: -

- i) Carrying out the fight against Doping in Sports through Anti-Doping values-based education, sensitization, and awareness campaigns.
- ii) Protecting the 'clean athlete' by carrying out effective doping tests among all Kenyan athletes, upholding the integrity of sport through Intelligence Gathering, Investigations and Results
- iii) Management of Anti-Doping Rules Violations (ADRVs).

(c) Key Management

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

- ✓ The Principal Secretary, State department for Sport.
- ✓ The Chief Executive officers.
- ✓ The Directors in charge of departments
- ✓ The Managers
- ✓ Heads of Divisions.

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

S.NO	Designation	Name
1.	Chief Executive Officer	Ms. Sarah Idieva Shibusse
2.	Director, Standards and Compliance	Ms. Peninah Wangare Wahome
3.	Ass. Manager, Research & Development Officer	Dr. Martin Sisa Yauma
4.	Principal Legal Officer	Mr. Bildad Kamwele Rogoncho
5.	Manager, Human Capital	Ms. Edna Jepkoech Koitie
6.	Principal Internal Auditor	Mr. Fednard Machoka
7.	Principal Accountant	Mr. Simon Mutungi Katee
8.	Senior Supply Chain Management Officer	Ms. Betty Kitawa Chege

e) Fiduciary Oversight Arrangements

The agency has put in place 4 committees to provide oversight role.

- Audit and Risk Management Committee
- Human Capital Management Committee
- Finance and General-Purpose Committee
- Strategy, Planning and Corporate Governance Committee.

Audit and Risk Management Committee.

The audit and risk Management committee comprises of four members with diverse knowledge and experience. The committee oversee the internal and external audit function, examine internal and external Auditors' findings and recommendations for the improvement of the internal controls. It also monitors management's response to and implementation of internal control recommendations, review the quality and effectiveness of the external audit process, carry out risk assessment and analysis develop a risk management plan, review the implementation of the risk management framework, approve the necessary policies for Audit, Governance and Risk Management functions, make recommendations to the Board on any other issue related to Audit, Governance & Risk Management among others.

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

Human Capital Management Board Committee.

This committee make recommendations to the Board on any issues related to human capital. It approves the necessary policies for human capital functions, ensure there is a clear organizational structure for the agency, recommend to the Board the approval of staff appointments; oversee staff development and training, considering charges and evidence on staff disciplinary cases and advise board action to be taken. It examines the format and the contents of the Agency Statutes and make appropriate recommendations to the Board, recommend the Board improvements in the job grading classification as the Committee may consider appropriate, review, and make recommendations to the Board on Terms and Conditions of Service as and when necessary or when directed to do so by the Board from time to time among others.

Finance and General-Purpose Committee

The committee oversees the finance and general-purpose functions of the agency and provides progress reports to the Board. It recommends to the Board the approval of annual estimates and expenditure, authorizes expenditure for all maintenance work, considers and make recommendations to the Board on acquisition of new fixed assets including land and to advise the Board on utilization of such assets and land. It considers and make recommendation to the Board, on the application of the Agency's seal to documents, provide leadership in Resource Mobilization, approve the annual procurement plan which is aligned to the annual budget, approve the necessary policies for Finance and Resource functions, among others.

Strategy, Planning and Corporate Governance Committee

The committee's mandate is to ensure good leadership and strategic management, ensure transparency and disclosure within the board and the agency, ensure compliance with various relevant laws and regulations, safeguard proper communication with stakeholders, ensure the agency's independence and governance, provide guidance on the Board's systems and procedures, ensuring stakeholders participation and satisfaction, provide guidance on Corporate Social Responsibility among others.

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

Meetings held by the committees within the year are provided below.

STRATEGY, PLANNING AND CORPORATE GOVERNANCE						
NAMES	24.0.92024	03.12.2024	24.02.2025			TOTAL
Mr. George Murila	x	x	x	-	-	3
Ms. Caroline Amondi	-	x	-	-	-	1
Ms. Josephine Kulundu	-	x	x	-	-	2
Mr. Isaac Odek		x	-	-	-	1
Ms. Kathryne Maundu	x	x	x			3
Kipketer David Kiprono	-	-	x			1
FINANCE AND GENERAL- PURPOSE COMMITTEE						
NAMES	09.10.2024	24.10.2024	09.01.2025			TOTAL
Dr. Angela Koech	x	x	x	-	-	3
Ms. Caroline Amondi	x	x	x	-	-	3
Ms. Kathryne Maundu	x	x	x-	-	-	3
Ms. Josephine Kulundu	x	x	x	-	-	3
Mr. Isaac Odek	-	x	-	-	-	1
HUMAN CAPITAL MANAGEMENT BOARD COMMITTEE						
NAMES	21.11.2024	19.02.2025				TOTAL
Amb. Cleland Leshore	x	x	-	-	-	2
Dr. Angela Koech	x	x				2
Mr. George Murila	-	-	-	-	-	-
Ms. Josephine Kulundu	x	x	-	-	-	2
Ms. Christine Oyugi	x	x	-	-	-	2
Ms. Caroline Amondi	x	x	-	-	-	2
Mr. Isaac Odek	x	-	-	-	-	1
AUDIT AND RISK MANAGEMENT BOARD COMMITTEE						
NAMES	09.10.2024	28.11.2024	10.01.2025	16.01.2025		TOTAL
Mr. George Murila	x	x	-	-	-	2
Ms. Christine Oyugi	x	x	x	x	-	4
Ms. Josephine Kulundu	x	x	x	x	-	4
Amb. Cleland Leshore	x	-	-	-	-	1
Ms. Caroline Amondi	x	x	x	x	-	4
Mr. Isaak Odek	x	-	-	x	-	2

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



f) Entity Headquarters

P.O. Box 66458-00800
Parklands Plaza, 6th Floor.
Muthithi Road, Chiromo Lane
Nairobi, KENYA

g) Entity Contacts

Telephone :(+ 254) 722 269 584/+254 733837 385
E-mail: info@adak.or.ke.
Website: www.adak.or.ke

h) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O Box. 14959-00800.
Sarit Centre.
Nairobi Kenya.

i) Independent Auditors

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

j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200 Nairobi, Kenya

3. THE BOARD OF DIRECTORS

1. Rt. Rev. Joseph Kagunda – Chairman ADAK Board.



Rev. Kagunda holds a bachelor's degree in theology from the Kenya Methodist University, a diploma in Theology from St. Andrews college, Kabare and a certificate in Theology from Migregar Theological college.

He served as the Bishop of Anglican Church of Kenya, Mount Kenya West, a priest at St. James cathedral Murang'a and a deacon at Muthiria parish.

He also served as the dean of the Anglican Church of Kenya, a board chairman of the Anglican Development services, Mt. Kenya region.

He is an independent director, and Chairs ADAK Full Board. Rev. Kagunda's DOB is 15th April 1959.

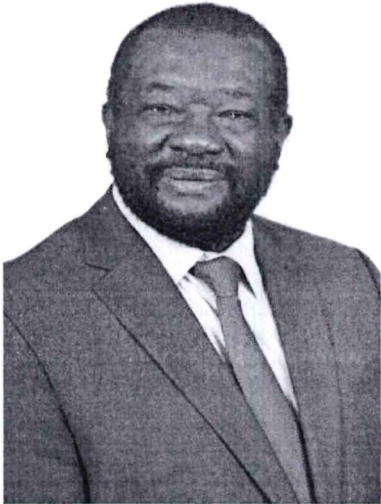
2. Dr. Angela Koech Lesan

Dr Koech holds a master's degree in Immunology from the University of Birmingham, UK and bachelor's degree in veterinary medicine from the University of Nairobi. She is the founder and Chief Executive Officer for Konyon Wenditai Empowerment Network (KWEN) a women's movement in Bomet County. She is also a founder and Director of Lesan foundation whose vision is to ensure equal access to education in Bomet County.



Dr. Koech serves as the chairlady to the Finance and General-Purpose Committee. She is also a member of Strategy, Planning and Corporate Governance Committee. She is an independent non-executive director. Dr Koech DOB is 19th September 1959

3. Mr. George Murila



Mr. Murila holds a Bachelor of Commerce in Accounting from the University of Nairobi. He is currently the CEO of Kakamega Forest Heritage Foundation. He has served in various capacities having been with Kenbright Insurance brokers as the Managing Director, Marketing Manager with Petro Oil Kenya Limited, and similar management, and coordinator position with Caltex Oil Kenya. This bestows to him over 20 years' experience in sales and marketing, advertising, and public relations. He chairs the Audit & Risk Management committee and is a member of the Strategy, Planning and Corporate Governance Committee. He is an independent non-

executive Director born on 21st March 1954

4. Ms. Kathyryne Maundu

Ms Maundu is an independent non-executive director with 16 years consulting experience guiding local and multi-national companies and their board in discharging their statutory and corporate governance mandate. She is currently serving as a Senior Executive and Corporation Service practice of the law firm Bowman Coulson Harney LLP. She worked with Delloitte for 15 years in East African countries. She sits on various boards in diverse sector and currently serves as the Company Secretary for Safaricom Plc.



She Chairs the Human Capital Board Committee and is a Member of Finance and General-Purpose Committee. Director Kathyryne was born on 3rd November 1978

5. Amb. Cleland Leshore

Amb. Leshore is an independent non-executive director with a master's degree in international relations and diplomacy from the University of Nairobi and a Bachelor of Arts Degree in international relations from Washington International University USA. Amb. Leshore is a specialist in Public Administration and Security with diverse work experience. He previously served as Kenya's Ambassador in South Sudan. He was appointed at ADAK board on 26th January 2022 and chairs the strategy, planning and governance committee, and sits as a member in the audit and risk management committee. He was born on 1st June 1961.



6. Ms. Christine Oyugi

Ms Oyugi is an Advocate of the High Court of Kenya with over fourteen (14) years' post admission practice. She holds a Bachelor of Laws (LLB) Degree from Makerere University Kampala, Uganda, a Post-Graduate Diploma in Law from Kenya School of Law and is currently pursuing a master's degree in public policy and administration at Kenyatta University.

She has a Certificate in Senior Management Course and Strategic Leadership Development Program both from the Kenya School of Government.

She is a Principal State Counsel at the Office of the Attorney General and Department of Justice attached to the Civil Litigation Department, specializing in Employment and Labor Relations matters. Ms Oyugi represents the Honorable Attorney General at ADAK board. She sits as a member in the Audit and Risk Management Committee and Human Capital Board Committee. Her DOB is 22nd January 1979.



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7. Ms. Caroline Amondi

Ms. Caroline Amondi Oloo is an advocate of the High Court of Kenya and holds a L.L.B degree from Mangalore University and L.L.M degree in International Constitutional and Human Rights Law from



Pondicherry University-India. She has over 20 years experience and exposure in various fields, including in the Public Service as a State counsel, in policy administration, legal aid, leadership and management, corporate governance and audit of management systems; and in the Private Sector as a legal practitioner, pro bono lawyer and a mediator. She has been a part-time law lecturer and volunteer Kenyan Sign Language teacher.

She has also been the chair of the East Africa Legal Aid Network, comprising state and non-state agencies from 7 countries in the East Africa region, and currently serves as the Head of Legal-Ministry of Youth Affairs, Creative Economy and Sports. Director Caroline is a member of the Finance and General purpose and the Strategy and corporate governance Committee.

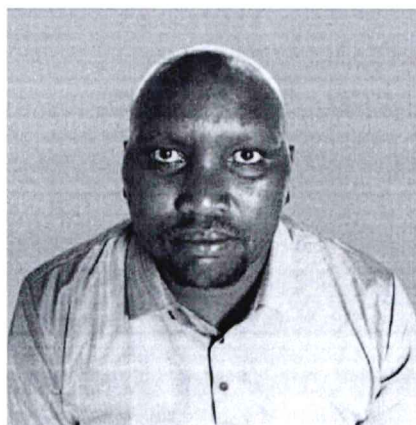
8. Ms Josephine Kulundu

Ms. Kulundu has more than 8 years' experience in financial sector policy research, analysis and strategies, preparing quarterly and annual reports, data collection and analysis. In addition to the work experience, she has undertaken short term training in financial services and market regulation, financial inclusion and policy making process. She currently is the coordinator for Digital Finance Flagship project under the Third Medium Term Plan.

Ms Kulundu is a member of the Audit Risk Management committee and Human Capital Management Board Committee. She is an alternate director representing the PS, National Treasury in ADAK Board. Her DOB is 19th November 1979.



9. Mr. David Kipketer Rono



Mr David Kipketer Rono is an independent non-executive director with a bachelor’s degree in business management from Moi University. He trained as a P1 Teacher in Muranga Teachers College. David was elected to the county Assembly of Elgeyo Marakwet as the Member of County Assembly of Sengwer Ward which he served for 9years.He also served in various capacities at the County Assembly Service Board of Elgeyo Marakwet such as the vice chairperson to the County Assembly Service Board.He also served as the Chairperson to the Finance and Economic Planning Committee. He was appointed at ADAK board on 20th November 2024 and is a member of Finance and General-Purpose Committee as well as the Human Capital Board Committee. His date of birth is on 5st January 1982.

10. Ms. Sarah Idieva Shibutse – Chief Executive Officer.

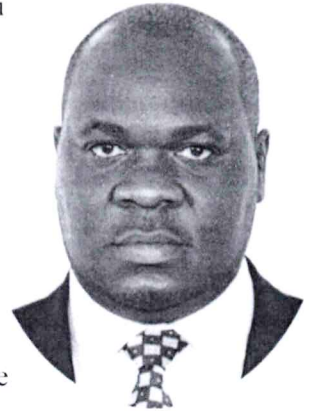


Ms. Shibutse has a master’s degree in international studies (Development Cooperation). In addition to her Masters, she also has a Bachelor of Arts degree in Community Development and has undergone various sports administration trainings. She worked as a Sports Officer at the Department of Sports, Ministry of Sports, Culture & Heritage for 18 years up to 2015 when she was seconded to the Anti-Doping Agency of Kenya. Since 2015, she has benefitted a lot from various trainings and collaboration meetings through the World Anti-Doping Agency (WADA), institute of National Anti-Doping Organizations and other partners in the Anti-Doping fraternity. Ms. Shibutse has served as a joint secretary to the Anti-Doping Taskforce that was set up by the Ministry of Sports to investigate the extent of doping in Kenya. She has also briefly worked at the Africa Zone V RADO and while there gained a lot of experience working with the various countries affiliated to the RADO. She is committed to ensuring that athletes compete on a fair and level playing field and do so clean. Her DOB is 9th July 1972.

**ANNUAL REPORT AND FINANCIAL STATEMENTS
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11. Mr. Bildad Rogoncho Kamwele - Principal Legal Officer.

Mr. Rogoncho is an Advocate of the High Court of Kenya. He has over sixteen (16) years post admission experience. He holds a bachelor's degree in law from the Moi University-Eldoret, obtained in 2006. He has a Postgraduate Diploma in Laws from the Kenya School of Law, earned in 2007. He had served in various capacities before joining the Anti-Doping Agency of Kenya in 2018. He has previously practiced as a litigation counsel, handling both civil and criminal matters. He served in the Office of the Director of Public Prosecutions (ODPP) as the prosecution counsel at the Kericho High Court and as a Resident Magistrate at the Wajir Law Courts. He has also worked with the National Gender and Equality Commission as a Senior Legal Officer. He is currently pursuing a Master of Arts in Leadership at the Pan Africa Christian University. DOB is 25th January 1983.



4. MANAGEMENT TEAM

1. **Ms. Sarah Idieva Shibutse – Chief Executive Officer**

Ms. Shibutse has a master's degree in international studies (Development Cooperation). In addition to her Masters, she has a Bachelor of Arts degree in Community Development and has undergone various sports administration training. She worked as a Sports Officer at the Department of Sports, Ministry of Sports, Culture & Heritage for 18 years up to 2015 when she was seconded to the Anti-Doping Agency of Kenya.



Ms Shibutse took over the leadership of the Anti-Doping Agency of Kenya in an acting capacity in January 2022, having served as the Director, Standards, and compliance with the Agency. She pioneered and steered the department of standards and compliance by putting in place structures and standard operating procedures in accordance with International Standards of Testing (IST) Since 2015, she has benefitted a lot from various trainings and collaboration meetings through the World Anti-Doping Agency (WADA), institute of National Anti-Doping Organizations and other partners in the Anti-Doping fraternity. Ms. Shibutse has served as a joint secretary to the Anti-Doping Taskforce that was set up by the Ministry of Sports to investigate the extent of doping in Kenya. She has also briefly worked at the Africa Zone V RADO and while there gained a lot of experience working with the various countries affiliated to the RADO. She is committed to ensuring that athletes compete in a fair and level playing field and do so clean.

2. **Ms. Peninah Wangari Wahome, Director – Standards and Compliance**

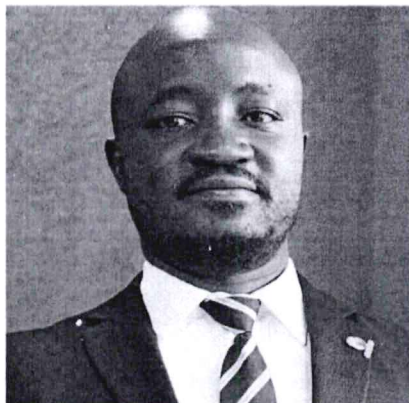
Ms Peninah Wahome is a career Sports Administrator with over 28 years of experience; She holds a master's degree in physical education and Sport from Kenyatta University. She is currently serving as Acting Director, Standards and Compliance Department. Before this the appointment, she has been serving as Manager Compliance and Testing where she has been in charge of implementing of Compliance and Testing programs.



Prior to joining the Agency in 2017, Peninah had served as Director Sports and Games Department at Kenyatta University for eight years. She has also over the time been involved in consultancy and research work in the field of Sport.

3. Dr Martin Yauma, Principal Research and Development Officer

He is a Sports Scientist with a Doctor of Philosophy in Sports Science at Kenyatta University. Has



a Master's degree in Sports Medicine from the United States Sports Academy (Alabama). Martin is currently working with athletes in Kenya, educating them on Anti-Doping and giving them alternative acceptable ways of competing clean including but not limited to Injury prevention and rehabilitation. He's also a renowned researcher on doping issues in Kenya. Martin previous worked as county director of sports in Mandera County and as a high performance trainer for the National

Rugby teams both Sevens and Fifteen's in 2015 where both teams exemplary excelled in performance. He has been a sports medicine lecturer in 4 universities, Kenyatta University, Masinde Muliro University, Laikipia University and Mt Kenya University.

Dr. Martin is deeply committed to the vision of a doping-free sports world. His work is driven by a passion for science, a dedication to athlete health and well-being, and an unwavering belief in the values of fairness and integrity in sports. He continues to inspire and lead the next generation of researchers and educators in the relentless pursuit of clean competition.

4. Mr. Bildad Rogoncho Kamwele - Principal Legal Officer



Mr. Rogoncho is an Advocate of the High Court of Kenya. He has over sixteen (16) years of post-admission experience. He holds a bachelor's degree in law from the Moi University-Eldoret, obtained in 2006. He has a Postgraduate Diploma in Laws from the Kenya School of Law, earned in 2007. He had served in various capacities before joining the Anti-Doping Agency of Kenya in 2018. He has previously practiced as a litigation counsel, handling both civil and criminal matters. He

served in the Office of the Director of Public Prosecutions (ODPP) as the prosecution counsel at the Kericho High Court and as a Resident Magistrate at the Wajir Law Courts. He has also worked with the National Gender and Equality Commission as a Senior Legal Officer. He is currently pursuing a Master of Arts in Leadership at the Pan Africa Christian University.

5. Ms. Edna J. Koitie – Manager, Human Capital and Administration.

CHRP, Edna J. Koitie is the Manager-Human Capital and Administration with over 10 years' experience in the public service.

She is responsible for the management and operations of the Human Capital and Administration Department for effective implementation of the organizational strategies, policies, and procedures on people's management.

She holds a Master of Business Administration-Strategic Management Option (UON), Bachelor of Business Administration (KEMU), National Higher Diploma in HRM (KNEC) and a Diploma in Business Administration (KEMU).

She is a licensed Human Resource Management Practitioner and an active member of the Institute of Human Resource Management (Kenya). She is a Certified Professional Trainer and a trained workplace counsellor.



6. CPA. Fedinard Machoka, - Principal Internal Audit



CPA Fedinard Machoka has over Thirteen years' experience in audit and assurance gained mainly in the public sectors. Currently CPA Machoka Serves as the Principal Internal Auditor at Anti-Doping Agency of Kenya. He was previously an Assistant internal auditor at Pwani University, where he played a key role in the internal audit. He holds a Master of Science Degree in Finance and Accounting from Kenyatta University, a Bachelor of Commerce Degree (Accounting Option) from Egerton University. He is also a Certified Public

Accountant of Kenya (CPA-K). He is an active member of the Institute of Certified Public Accountants of Kenya (ICPAK), Institute of Internal Auditors (IIA) and Information Systems Audit & Control Association (ISACA)

1. CPA. Simon Mutungi Katee – Principal Accountant

CPA Simon Katee is a seasoned Accountant with vast experience in finance and accounting build over a period of 18 years serving in various institutions. He has served as a Financial Accountant with learning Institutions (Pan African High School, Nairobi Upper Hill Junior Academy & Webzz Tuition Center Ltd), Administrative Finance Officer and Finance Controller with The Centre for Victims of Torture an International NGO, Senior Auditor with Nicholas and Company CPA. Mr Simon Katee currently chairs UNESCO taskforce on the review of WADA Funding formular by State Parties. He has diverse practice and expertise in Fund and Grants Management for both public and private sector. He has hand on experience in fund raising, budgeting, financial management, and financial reporting in the private sector, NGO's and Public Sector. He has a good command and understanding of International Financial Reporting Standards (IFRS), International Accounting Standards (IAS) and International Public Sector Accounting Standards (IPSAS). He holds a Master of Business Administration degree in Finance from Kenyatta University, and Bachelor of Commerce Degree (Accounting) from Mount Kenya University. He has also undertaken a course in Strategic Leadership and Development Programme (SLDP) with Kenya School of Government (KSG), and other short courses on financial management and reporting by Deloitte and National Treasury.



Mr. Katee is a Professional Accountant with Certified Public Accountant (CPA-K) qualification and a full member of the Institute of Certified Public Accountants in Kenya (ICPAK) in good standing. He is a Certified ISO 9000:2015 QMS Internal Auditor.

2. Ms. Betty Kitawa Chege – Senior Supply Chain Management Officer

Ms. Betty Kitawa is a Supply Chain Specialist with adept ICT skills with over 14 years' experience. She is a licensed Supplies Practitioner, full member of KISM and Chartered Institute of Purchasing and Supply (CIPS, UK). She has expertise in implementing innovative procurement solutions, strategic procurement thinking and improving procurement processes.



She manages the procurement and supply functions that contribute to the achievement of the overall organizational strategy and is well versed in the Public Procurement and Asset Disposal Act (PPADA) 2015 and Public Procurement and Asset Disposal Regulations 2020.

Ms. Kitawa holds a bachelor's in science business information technology and a Master of Science degree in Procurement and Logistics both from Jomo Kenyatta University of Agriculture and Technology.

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FOR THE YEAR ENDED JUNE 30, 2025

5. CHAIRMAN'S STATEMENT

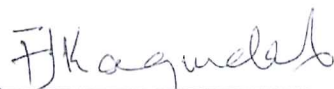
On behalf of Board of the Anti-Doping Agency of Kenya (ADAK), it is my pleasure to present the Annual Report and Financial Statements for the Financial Year 2024/2025. As an Agency, we have realized great milestones which have helped us achieve our mandate even through the challenges we continued to experience in this period.

The field of Anti-Doping is extremely dynamic, and this demands that Anti-Doping Organizations (ADOs), ADAK included, to be updated on developments and new trends of doping both locally and internationally. Currently, the 2021 World Anti-Doping Code is in effect since 1st January 2021. The new Code introduces new International Standards which is meant to inject an added impetus to the fight against doping, but which introduces additional responsibilities to the ADOs, and inevitably additional costs.

In the year under review, ADAK continued to absorb allocated **grants from Government of Kshs 185,000,000** a budget which is a reduction compared to the previous Year 2023/24. This comes at a time when the Agency is poised to expand its programs, as envisaged in the Strategic Plan, and as per the expectations of the World Anti-Doping Agency, and the changing circumstances in the Anti-Doping field. We appreciate the injection of appropriated funds **Kshs 582,000,000 from the Sports, Arts and Social Development Fund** to Enhance Anti-Doping Athletics Program that is implemented in collaboration with Athletics Kenya and Athletics Integrity Unit a representative of World Athletics to eradicate doping in Kenya. This project is expected to run for five years starting July 2023.

In this regard, ADAK will strive to ensure compliance with the World Anti-Doping Code and the respective international standards.

Signed: _____



Date _____

26/08/25

RT. REV. JOSEPH KAGUNDA
CHAIRMAN ADAK BOARD.

6. REPORT OF THE CHIEF EXECUTIVE OFFICER

FY2024/25 posed great challenges to the Agency. First, ADAK faced a looming crisis with the exponential rise in the number of doping cases in the country. The Staff together with its leadership and immense support from the National Government through the office of His Excellency the President, assisted by the then Cabinet Secretary for Youth Affairs, the Arts and Sports, were able to surmount this hurdle. His Excellency the President, through the Cabinet Secretary for Sports, committed five million dollars (\$5million) per annum for five years to curb the rising number of doping cases in Kenya. This project is well underway, and we look forward to presenting positive figures within the first year of implementation. Secondly, the budget cut that saw ADAK's allocation reduced from the required Kshs. 288 million to Kshs. 185 million. This predisposed the Agency to non-implementation of critical requirements such as testing and education and ultimately, non-compliance with the standards and practices set by the World Anti-Doping Agency and World Athletics.

Nonetheless, through strategic interventions by the Government, ADAK managed to overcome these and other setbacks challenges to become a leading National Anti-Doping Organization [NADO] in the region and across Africa. The Agency has invested heavily in the continuous capacity building of our staff to enable them cope with the dynamic world of Anti-Doping. The staff are trained both locally and internationally, through various conferences, retreats, and workshops. It is our realization that staff empowerment must be in tandem with succession management and projections.

We note to report that we were allocated a total of **Shs. 185,000,000** through the Supplementary II of 2025 from the National Treasury as the budget for FY2024/25 compared to **Kshs. 288,380,000** for the previous FY2023/24. In addition, we were allocated **Kshs 582,000,000** from Sports Arts and Social Development Fund for an Enhanced Anti-Doping Athletics Programme in a bid to combat the doping menace in the country. This amount was a significant boost from FY2023/24 when the Agency received **Kshs. 532,000,000**.

Lastly, we appreciate the collaboration created with both our local and international stakeholders. We wish to recognize the Sports, Arts and Social Development Fund [SASDF], the National Federations, the National Olympic Committee, the National Paralympic Committee, the National Intelligence Service, the Directorate of Criminal Investigations, the Pharmacy and Poisons Board, the Judiciary [through the Sports Disputes Tribunal], the Department of Immigration among others. Internationally, we applaud the support extended by the World Anti-Doping Agency [WADA], the Institute of National Anti-Doping Organizations [iNADO], Africa Zone V RADO, Anti-Doping Norway among others. We look forward to a continued working relationship with a view to eradicating doping among our athletes.



SARAH IDIEVA SHIBUTSE
CHIEF EXECUTIVE OFFICER

Date. 26th August 2025

7. STATEMENT OF PERFORMANCE AGAINST PRE-DETERMINED OBJECTIVES FOR THE FY2024/2025

The Anti-Doping Agency of Kenya has four strategic pillars and objectives within the current Strategic Plan for the FY 2024/25 out of which three are key programme pillars and one is administrative. These strategic pillars are as follows:

- i. Carry out the fight against Doping in sports through Anti-Doping Education programmes.
- ii. To protect clean athletes through effective intelligence-based tests
- iii. Administer Anti-Doping rules violation (ADRVs)
- iv. Institutional strengthening.

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

GOK Funded Anti-Doping Programme

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Legal and ethical Compliance	Ensure compliance of sports organization to the World Anti-Doping Code (WADC)	No of sports federation monitored	Conduct Compliance audits on 10 sports organizations	Compliance audits for 10 sports organizations conducted
Doping Control Testing	To detect and deter the use of prohibited substances and methods	No. of intelligence-based tests conducted based on the Test Distribution Plan. (TDP)	Collect and test 1,500 Samples	934 intelligent based tests conducted
Intelligence and Investigations	Gather Intelligence and conduct investigations	Proportion of non-analytical	Prosecute 100% of non-analytical cases	All non-analytical cases received were investigated

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	related to Anti-Doping Rule Violations (ADRVs)	cases investigated (%)		and forwarded for prosecution
Results Management	Promote the rule of natural Justice in handling ADRVs	Proportion of ADRVs prosecuted successfully (%)	Prosecute 100% of ADRVs	All Anti-Doping rules violations resolved fully
Therapeutic Use Exemption	Manage issuance of TUE to athletes with legitimate medical conditions	Proportion of legitimate TUE applications processed (%)	Process TUE applications 100%	All TUE applications received and processed successfully
Anti-Doping Education and Awareness	Sensitize athletes and athlete support personnel on Anti-Doping	No of athletes and support personnel sensitised	Sensitize 12,900 athletes and athlete support personnel.	10,263 persons sensitized.
	Inculcate the spirit of sport values among school going children.	No. of school going children sensitised	Sensitize 1,200 school going children to impart sport values.	150 school going children sensitised on sports values
Research and Development	Conduct research and generate knowledge on existing and emerging doping issues	No of research articles published	Publish two (2) research articles	Two (2) Research published.

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SASDF Funded Enhanced Anti-Doping Programme

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Anti-Doping Education sensitization and awareness	Sensitize athletes and athlete support personnel on Anti-Doping	No of Athlete, Athlete Support Personnel and other persons sensitized	Sensitize 9,000 Athlete, Athlete Support Personnel	9,796 persons sensitized.
Doping Control Testing	To detect and deter the use of prohibited substances and methods	No. of intelligence-based tests conducted based on the Test Distribution Plan. (TDP)	Collect and test 4,000 Samples	5,003 samples collected for Analysis
Results Management	Promote the rule of natural Justice in handling ADRVs	Proportion of ADRVs prosecuted successfully (%)	Prosecute 100% of ADRVs.	All Anti-Doping rules violations resolved fully

3. CORPORATE GOVERNANCE STATEMENT

Introduction

The Government of Kenya established the Anti-Doping Agency of Kenya (ADAK) vide Anti-Doping Act No. 5 of 2016 as a State Corporation to protect athletes' fundamental rights to participate in doping-free sport and thus promoting good health, fairness, and equality for athletes in Kenya. The Agency is a body corporate with perpetual succession and a common seal.

Vision:

A world class Anti-Doping Agency, protecting clean athletes and promoting fair play.

Mission:

To lead a coordinated national Anti-Doping education and awareness campaign, testing and promotion of integrity for doping-free sport.

Composition, size, and representation of Board Members:

The composition and size of Anti-Doping Agency of Kenya (ADAK) Board provided a fair representation of both genders (3 males and 5 females) with competencies and skills required for the effective leadership of the organization. The Board is led by a chairman who is assisted by four (4) substantive Board members and three (3) members who each represent the Office of the Attorney General, The National Treasury and the Ministry Youth Affairs, the Arts and Sports respectively. The Chief Executive Officer sits as the Secretary to the Board.

Current Board

The President and the Cabinet Secretary for Sports, Culture & the Arts appointed the current Board for a three-year term as indicated below:

	FROM	TO:
Chairman	October, 2024	October, 2027
Other Board members	30 th March, 2022	29 th March 2025

*Amb. Daniel Makdwallo exited in the year as the ADAK Board Chairperson and was replaced by RT. Rev. Joseph Kagunda.

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Mr Isaac Odek was replaced by Mr Francis Mutua as the representative of the Director General, Inspectorate of State Corporations.

Mr David Kipketer was appointed in to the Board on 20th November 2024

The term for the other board members terminated on 29th March 2025.

Roles and functions of the Board

The ADAK Board is composed of competent, diverse, and qualified members, capable of exercising objective and independent judgement. The Board exercised its role collectively and ensured that the strategy of the organization was aligned to the long-term goals and sustainability of the organization. The Board provided the much-needed strategic leadership to the Agency. The Board continued to guide the Agency to achieve its mission and vision.

The functions of the Board were in accordance with the State Corporations Advisory Committee (SCAC) guidelines for State Corporation and summarized as follows:

- Transparency
- Independent Oversight
- Accountability
- Effective communication.

The ADAK Board had appropriate autonomy and authority to exercise its functions. They were accountable to the shareholders, took responsibility for their decisions and the performance of the organization. These leaders designed and adhered to the code of ethics that helped the management promote each of the important characteristics of good corporate governance.

Process of appointment of the Board

The appointment of the Board was made in line with Article 27 of the Constitution of Kenya and Section 10 of Anti-Doping Act No. 5 of 2016. The Board Chairman was appointed by His Excellency the President. The substantive Board members were appointed by the Parent Ministry being the Ministry of Sports.

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All the Board members were gazetted upon appointment. They were all appointed on a three-year term limit, renewable once. Two (2) of the four (4) substantive Board members are serving their second terms.

The current Chief Executive Officer (CEO) was competitively recruited and appointed by the Board on 23rd August 2022. The CEO was appointed for a term of three (3) years, but she is eligible for re-appointment for a further one term.

Removal of the Board

Section 12 of the Anti-Doping Act provides for the grounds for removal of any of the Board members. The grounds include violation of the provisions of Chapter 6 of the Constitution, incapacitation due to prolonged physical or mental illness which renders the member unable to discharge the duties of his/her office, absenteeism without the permission of the Chairperson or the Cabinet Secretary in the case of the Chairperson, from three consecutive meetings of the Board or if a member is convicted of an offence and imprisoned for a term of more than six months, among others. Every member shall be accorded an opportunity to be heard before he/she is removed under this section.

In the reporting period, none of the ADAK Board members was so removed.

Existence of a Board Charter

The Board has developed a board charter to guide its oversight role.

Conflict of Interest

During the reporting period all the Board members recorded No conflict of interest always except the CEO who had to step out of the Board meeting where the aspect of appointment of the Acting CEO and subsequent recruitment process was an Agenda.

Registering of gifts

There were no gift(s) declared by any Board member throughout the entire period.

Board Committees

The following four committees were formed and terms of reference set for each committee:

1. Audit & Risk Management
2. Human Capital Management
3. Finance & General-Purpose
4. Strategy, Planning and Corporate Governance

Board induction and training

The Board went through induction undertaken in liaison with the State Corporations Advisory Committee (SCAC) and Institute of Certified Secretaries of Kenya (ICS) during the year under review.

Board Self-Evaluation

The Board undertook the Annual Board Self-Evaluation of its performance as guided by Mwongozo. The evaluation covered the Board as a whole, its committees, individual members, the chairman, the Chief Executive Officer, the Internal Auditor, and the Company Secretary. This exercise was conducted and steered by officials from State Corporations Advisory Committee on **2nd July 2025**. It was facilitated by ADAK and the outcome shared with SCAC and the Principal Secretary, State Department of Sports.

The current Board was appointed on 30th March 2022 and was evaluated on 2nd July 2025.

Board remuneration

The members of the Board are paid an allowance as guided by the Salaries and Remunerations Commission. Measures were taken to ensure that Board members were fairly, ethically, and responsibly remunerated.

Ethics and Conduct

Good corporate governance starts with a clear strategy for the organization. To maintain its legitimacy and credibility the Board rendered its decisions and resolutions in line with the above parameters.

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Board Meetings held and attendance - 2024/2025 FY.

An ALMANAC was put in place to guide the Board meetings. Below is a breakdown of the meetings held, dates and attendance:

BOARD MEMBERS	SPECIAL BOARD-EVALUATION 4/7/2023	SPECIAL BOARD-APPROVAL OF THE ENHANCED ATHLETICS ANTI-DOPING PROGRAM 13/7/2023	37 th FULL BOARD – 3/10/2023	SPECIAL BOARD-RECEIVING NATIONAL TREASURY AUDIT REPORT 4/10/2023	SPECIAL BOARD-DELIBERATION ON THE NATIONAL TREASURY AUDIT REPORT 30/11/2023	38 th FULL BOARD – 11/1/2024	39 th FULL BOARD – 15/4/2024	SPECIAL BOARD-APPROVAL OF THE ENHANCED ATHLETICS ANTI-DOPING PROGRAM'S STRATEGIC PLAN 24/5/2024	TOTAL
Amb Daniel Makdwallo - Chairman	✓	✓	✓	✓	✓	✓	✓	✓	8
Dr. Angela Koech - Member	✓	✓	✓	✓	✓	✓	✓	✓	8
Amb Cleland Leshore - Member	✓	✓	✓	✓	✓	✓	✓	✓	8
Mr. George Murila - Member	✓	✓	✓	✓	✓	✓	✓	✓	8
Ms. Carol Amondi - Member/ P.S Sports Rep	✓	✓	✓	✓	✓	✓	✓	✓	8
Ms. Kathryn Maundu - Member	✓	✓	✓	✓	✓	✓	✓	✓	8
Ms. Christine Oyugi - Member/Attorney General Rep-Virtual	✓	✓	✓	✓	✓	✓	✓	✓	8
Ms. Josephine Kulundu - Member/P. S National Treasury Rep	✓	✓	✓	✓	✓	✓	✓	✓	8

9. MANAGEMENT DISCUSSION AND ANALYSIS

Operational Performance

The Agency's operations are carried out by two departments namely: -

- i. The Department of Standards and Compliance
- ii. The Department of Anti-Doping Education and Research.

i) The Department of Standards and Compliance

The key activities for the Directorate of Standards and Compliance are Intelligent Based Testing during In-competition and Out of Competition, Initial review, Therapeutic Use Exemption, and Compliance monitoring of Sporting Organization.

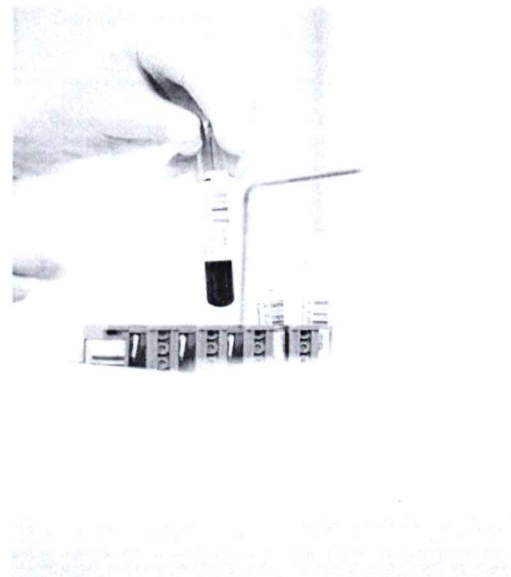
In-Competition and Out-of-Competition Testing

This involves planning for intelligent and effective Testing, both In-Competition and Out-of-Competition, and to maintain the integrity and identity of the Samples collected from the point the Athlete is notified of the test to the point the Samples are delivered to the laboratory for analysis.

In and out of competition testing is aimed at deterring doping practices among athletes and hence fair play for all athletes.



Urine Sample



Blood Sample.

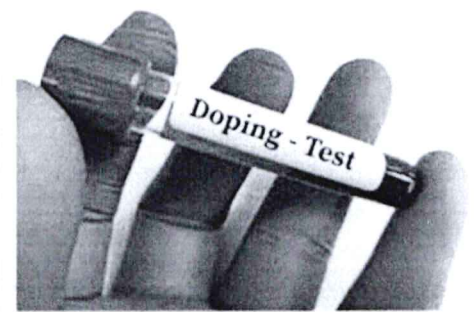


During the **Financial Year 2024/2025**, the department had targeted to collect out **5,500 samples** from various sports disciplines. The department managed to collect **5,937 samples** thereby surpassing the target.

Upon completion of sample collection, the Urine and Blood serum samples were shipped to WADA accredited Laboratories in South Africa or Qatar for

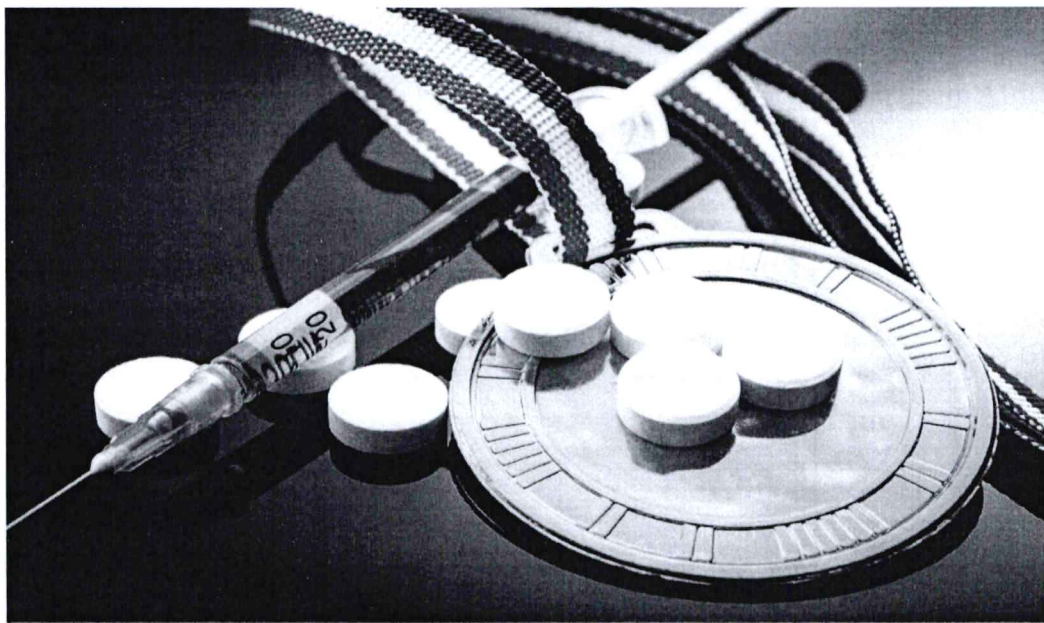
analysis. Samples for Blood Athlete Biological passport (ABP) were however analysed at the WADA approved Pathologists Lancet Kenya laboratory in Nairobi.

The Agency used DHL (K) Ltd for all overseas shipment of the samples since it's the only courier service that accepts to transport human specimen in Kenya.



Results Management

This process encompasses the timeframe between pre-hearing administration of potential Anti-Doping Rule Violations (ADRVs), Laboratory Analysis (or the collection of other evidence establishing a potential ADRV), notification and charge, through to resolution of the process.



Anti-Doping rules Violations are administered at the Sports Dispute Tribunal (SDT) while appeals are heard at the Court of Arbitration for Sports (CAS) in Lausanne Switzerland.

Therapeutic Use Exemption



Athletes may have illnesses or conditions that require them to take particular medications. If the medication an athlete is required to take to treat an illness or condition happens to fall under the Prohibited List, a Therapeutic Use Exemption (TUE) may give that athlete the authorization to take the needed medicine. The process of granting TUEs is harmonized across sports and countries through the International Standard for Therapeutic Use Exemptions (ISTUE).

During the financial year under review, the Agency did not receive applications for therapeutic use exemption.

Initial Review

This is a process carried out between receipt of the Laboratory Analysis (or the collection of other evidence establishing a potential Anti-Doping Rule Violation [ADRV] and the prosecution of a potential ADRV through:

- a) Verification that there are no applicable TUEs granted to the athlete and that there have been no departures from ISTI and ISL in order to declare an Adverse Analytical Finding (AAF) or an Atypical Finding (ATF).
- b) Review and verification of the athlete's contact information.
- c) Investigations conducted where necessary to gather more evidence of the potential ADRV.

Therapeutic Use Exemptions (TUE)

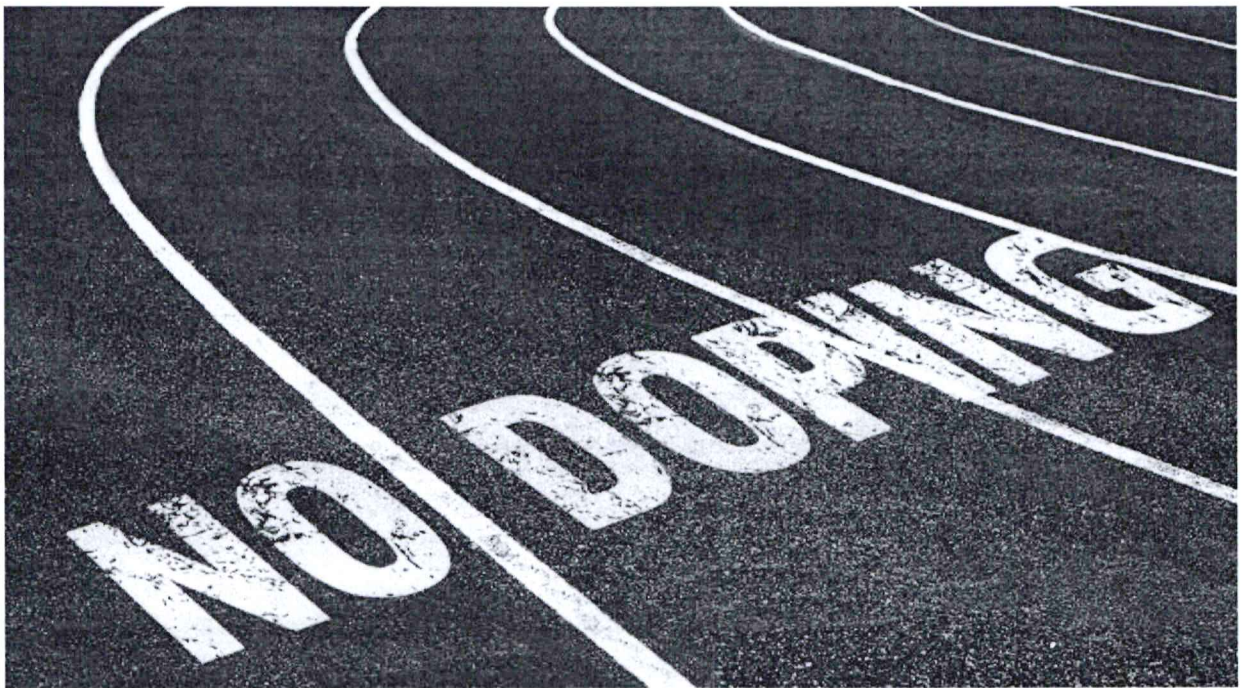
WHAT?
Approval for use of a prohibited substance or method by an athlete who has a legitimate medical condition.

WHY?
A TUE ensures that athletes are able to obtain treatment for a legitimate medical condition using medication that contains a prohibited substance(s) or method.

WHO?
Any athlete who requires treatment using medication that contains a prohibited substance(s) or method.

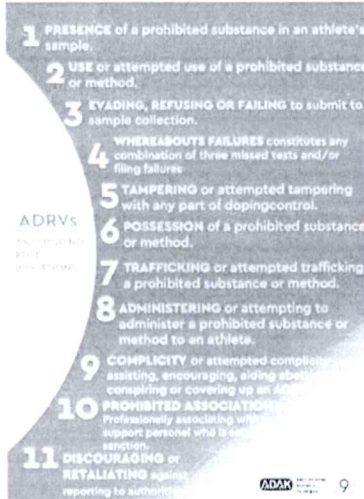
WHEN?
An application must be made at least 30 days before taking part in a competition. In exceptional cases of emergencies, a TUE may be approved retroactively.
30 DAYS BEFORE COMPETITION

ADAK ANTI-DOPING AGENCY OF KENYA 11



Compliance

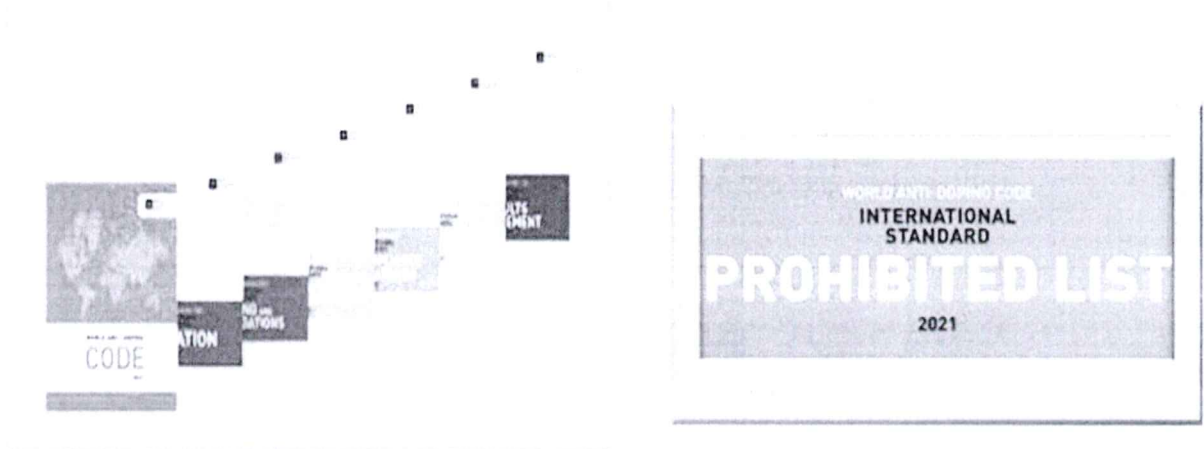
a) Investigations and Intelligence Gathering



In order to exhaustively protect clean athletes in Kenya, the Agency, undertakes Investigations and Intelligence Gathering. This is mainly intended to identify and prosecute those who attempt to undermine the values of fair play and sportsmanship, compliment the processes of results management and to uncover the networks of those supplying and administering performance enhancing drugs (PEDs). The Agency obtains, assesses, and processes Anti-Doping intelligence from all available sources.

b) Compliance by sports Federation

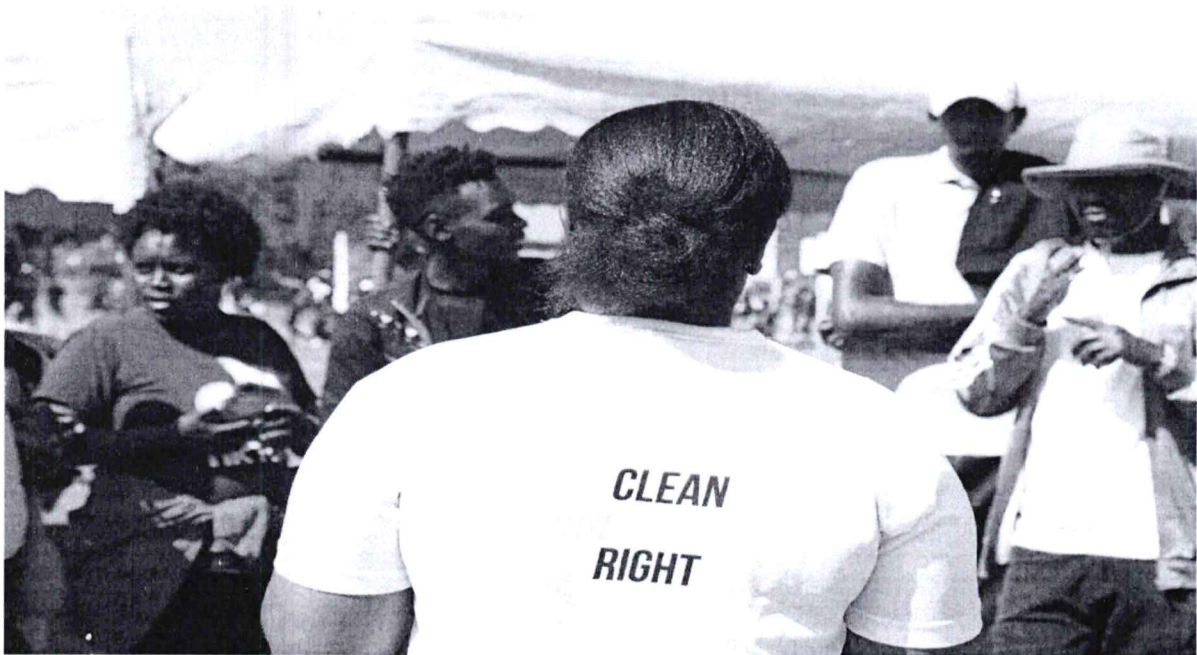
All sports federations and by extension sports persons are expected to comply with the ADAK Anti-Doping Rules and the World Anti-Doping Code (WADC). Compliance audits are carried out on the various federations to ensure that they are adhering to the Rules. Where one is found to be non-compliant then necessary sanctions are meted out on them.



ii) **The Department of Anti-Doping Education and Research.**

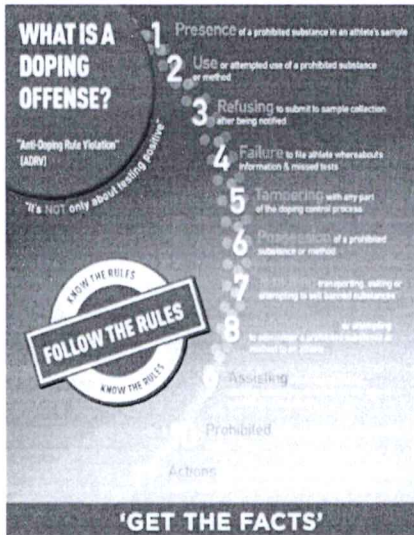
The Department of Anti-Doping Education and Research is bestowed with the responsibility of carrying out Anti-Doping values-based education, sensitization and awareness campaigns through Anti-Doping information sharing workshops, outreach, and values-based programs. In addition, the department also carries out research on doping issues which provides guidance in undertaking evidence- based intervention both in Anti-Doping education and testing.

The Department carries out Anti-Doping Education and Research programs through the following activities.



Anti-Doping Education Session;

Awareness Raising Program



This program is carried out during Sports activities and national events. It takes the form of an outreach program where participants are given an opportunity to familiarize themselves with issues that are related to the fight against doping in sport.

Though the program targets more on athletes and athletes' support personnel, it is open to the public that patronize such sporting activities as spectators.

Anti-Doping Education This program is a more deliberate move to share anti-doping information with athletes, Athletes' support personnel and other stakeholders.



Structured workshops are organized, and specialized training offered to specific target groups. The program is aimed at developing participants' competence in anti-doping issues for the purpose of making informed decisions. Topics covered include Anti-Doping Program Overview, Roles and Responsibilities of various stakeholders, Consequences of Doping, Anti-Doping Rule, Violations (ADRVs), Results Management, The Prohibited List, Food Supplements, Sports Nutrition, Therapeutic Use Exemptions (TUE), sample collection process, and Athletes' Whereabouts, Principles and values associated with clean sport, Athletes Anti-Doping Rights and Speak about Doping in Sport.

During the financial year **2024/2025** the agency was able to **reach out to 20,059** athletes and support personnel for awareness campaign against the target of **21,900**.



Values-Based Education

The Directorate organizes sporting activities that promote the spirit of sports values for the young and upcoming athletes during school holidays and/or weekends. The program is aimed at enabling the participants have the ability to demonstrate their understanding of the values which promote the spirit of sport. These values include.

- Health, Ethics, Fair play, and Honesty.
- Athletes' rights as set out in the World Anti-Doping Code
- Excellence in performance
- Character and Education
- Fun and Joy
- Teamwork, dedication, and commitment
- Respect for rules and laws.
- Respect for self and other participants
- Courage
- Community and solidarity.

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The Agency has partnered with Kenya Institute of Curriculum Development (KICD) to ensure that values-based education is entrenched in both primary and secondary schools curricular.

Values -based education aims at prevention rather than deterrence of doping practices. The Agency has partnered with Kenya Institute of Curriculum Development (KICD) to ensure that values-based education is entrenched in both primary and secondary schools curricular.

Values -based education aims at prevention rather than deterrence of doping practices.



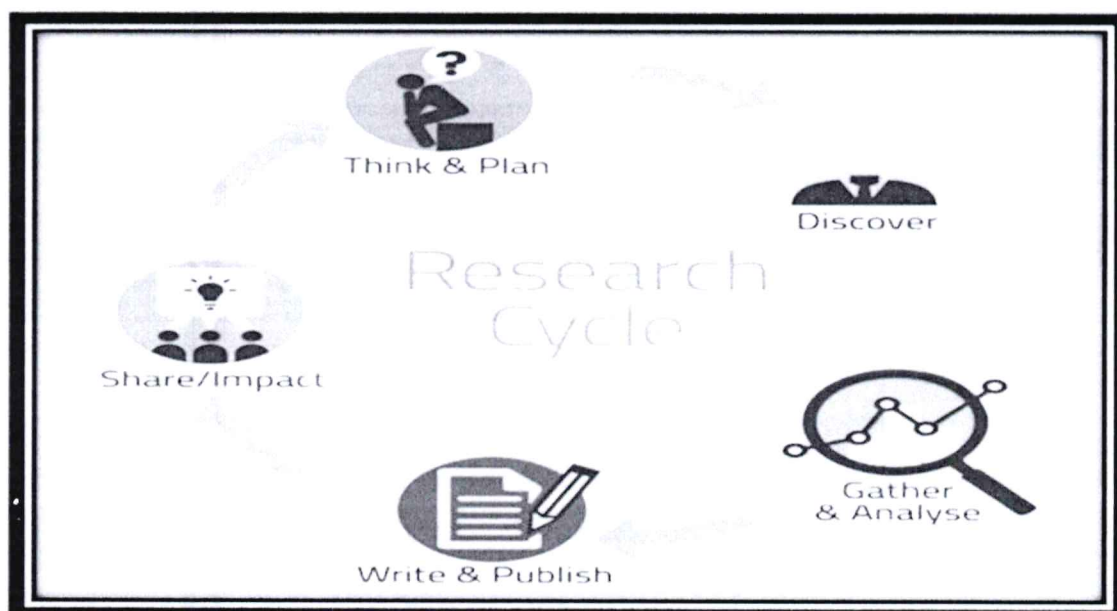
Information Provision.

Through this program the Department provides up-to-date Information, Education and Communication (IEC) materials to participants. This is aimed at ensuring stakeholders have access to accurate. UpToDate content related to clean sport. These materials are always provided during Values Based Education, Outreach and Workshop programs.

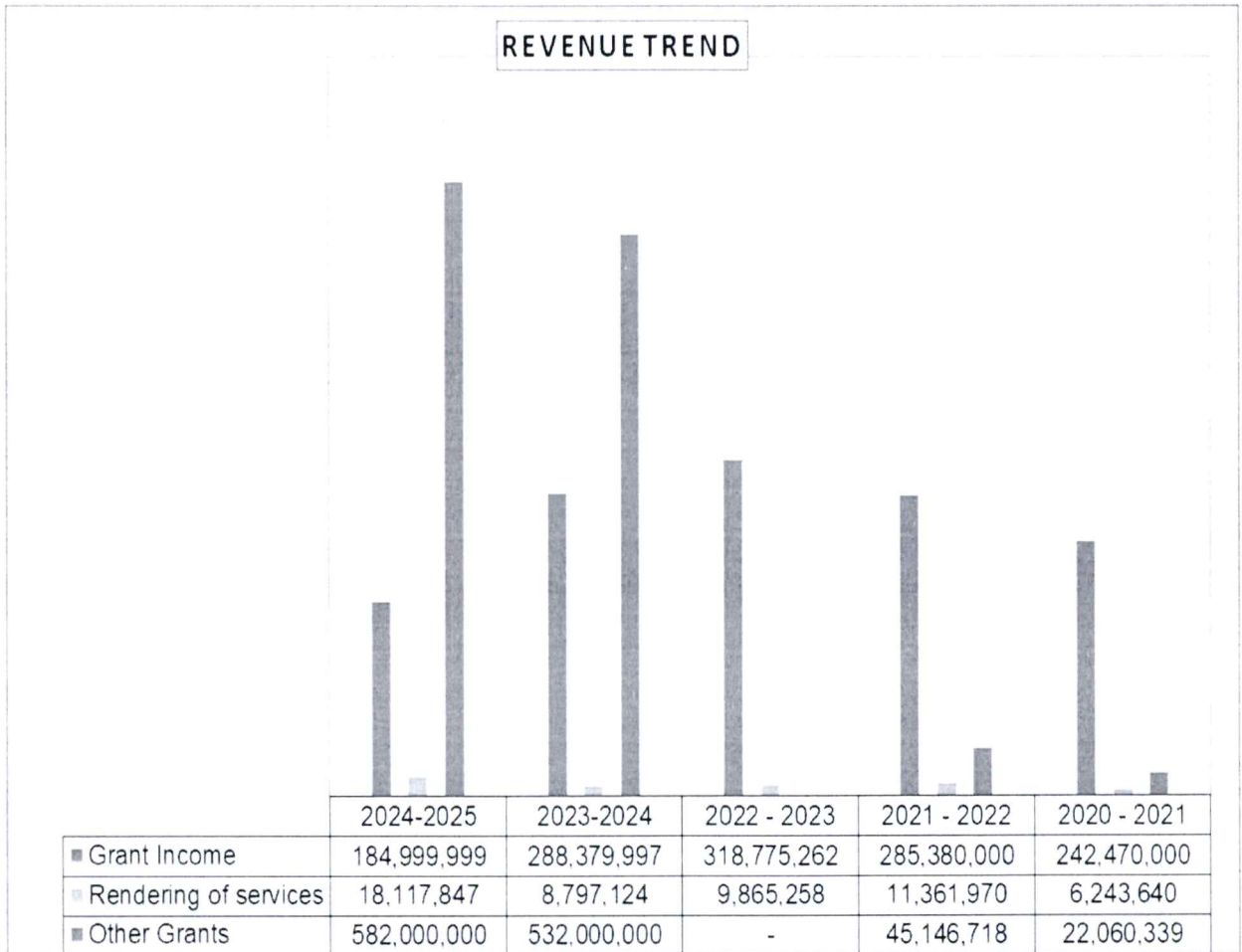
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Research on Doping Issues

Research on doping issues is conducted for the purpose of informing and guiding both Departments of Education and Research and, Standards and Compliance in conducting effective programs respectively. This is meant to ensure that the programs carried out are evidence-based.



Financial Performance.

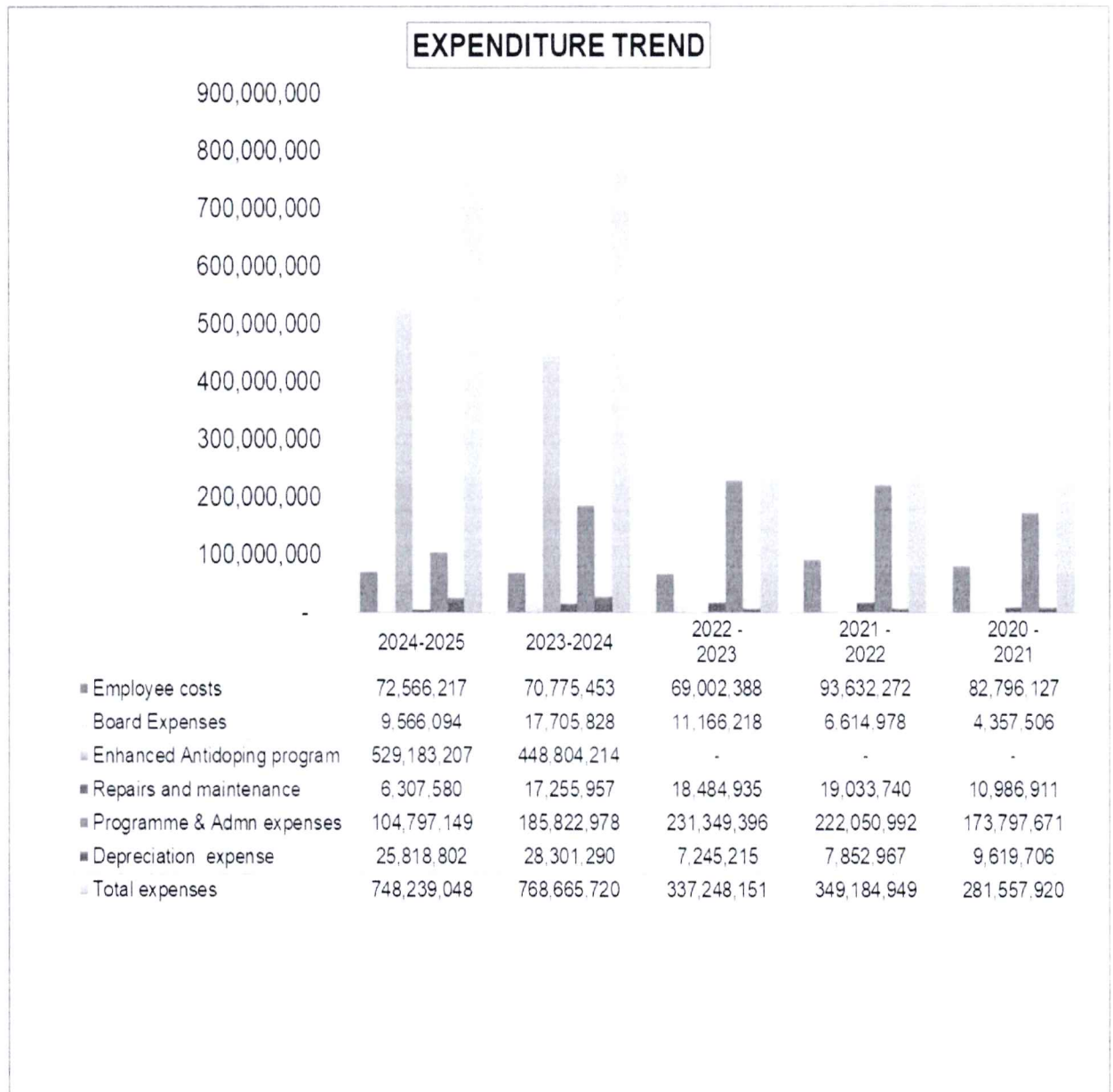


The Total Grant Income exhibit a mixed trend in which a progressive decrease is depicted in FY2024/25 and FY2020/21 compared to the other years.

Incomes realised from rendering of services depict a increase in the FY2024/25 and FY2021/22 compared to FY2020/21. However, this reflects an increase compared to the FY2023/24 and the prior years. It should be noted that maximising income from rendering of Anti-Doping Testing is not in line with ADAK mandate since its operations are meant to be solely funded by the government of Kenya.

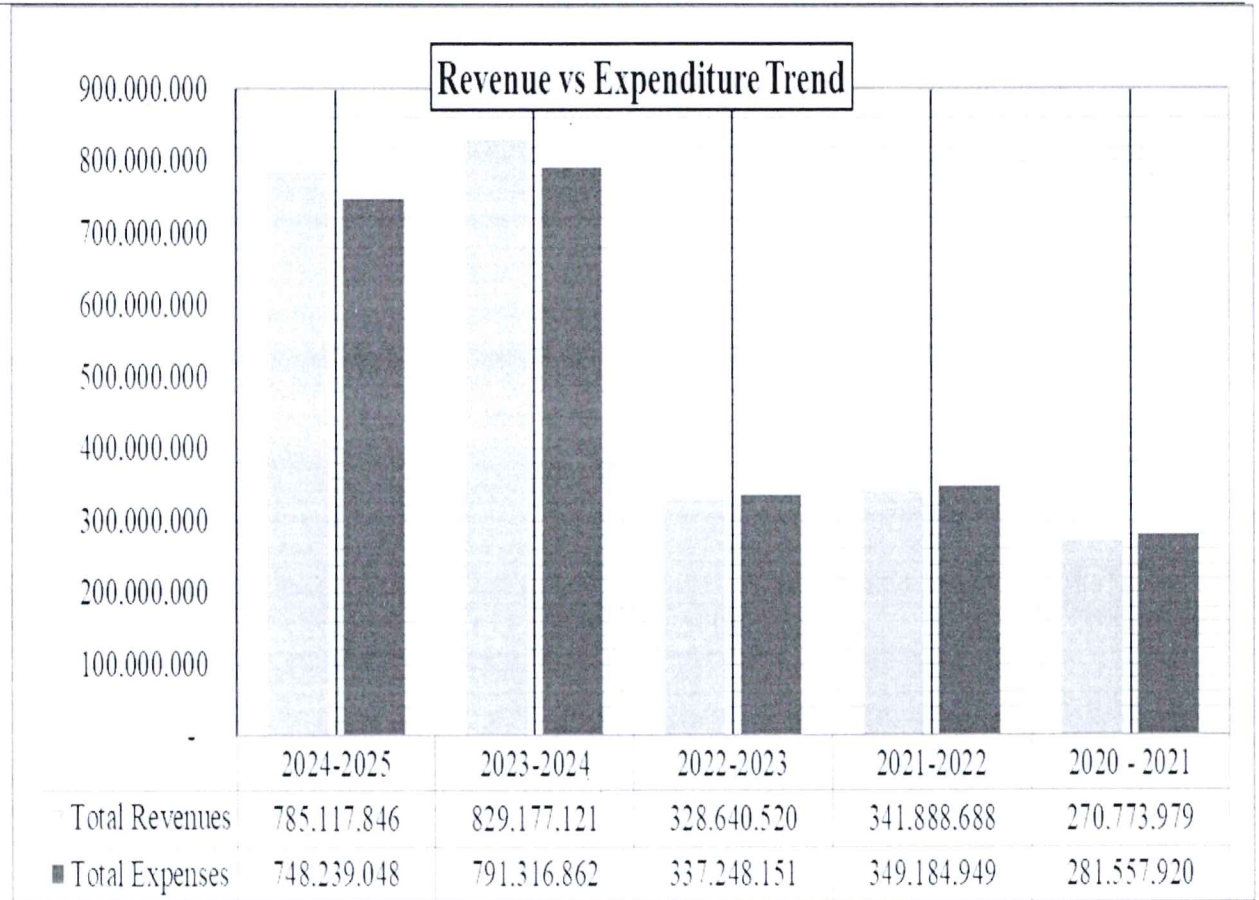
Incomes realised from rendering of services are pure reimbursement of cost billed to respective private sponsor of private events and is meant to pay on their behalf cost of testing equipment's, Sample collection cost, DHL Courier services to the laboratories outside Africa, Laboratory Analysis, among other incidental costs.

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Total program expenditure presents a decrease during the FY 2024/25 compared to FY2023/24 This owes to a reduction in the exchequer funding.

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The above graph provides a snapshot of the Total revenues and total expenditure over time.

Key projects and investment decisions the entity is planning/implementing

In the meanwhile, the Agency is fully funded by the National Government through the National Treasury and is focusing on service delivery. In this regard, the government through the Ministry of Youth Affairs, the Arts and Sports has committed to enhance Anti-Doping programmes with an injection of Shs. 600,000,000 in the FY2023/24 and an equivalent financing for the next four years. The project is to be implemented in partnership with Athletics Kenya (AK), and Athletics Integrity Unit (AIU). During the current FY2024/25, ADAK was funded at Shs. 582,000,000 to further this onerous obligation.

Entity's compliance with statutory requirements

Income Tax Act

The Agency has continued to pay income tax obligation as they fall due and in a timely manner.

NHIF & NSSF Acts

The Agency has fully complied with the NHIF Act 2013 and NSSF Act.

The PFM Act.

The Agency has complied with the PFM Act and other circulars issued from time to time.

It has adhered to budget submission deadline which was the 31st of January every year.

Major risks facing the entity

ADAK is a key strategic programme for the Government through the State Department for Sports and Development mandated to ensure compliance with the World Anti-Doping Code, implement intelligence and investigation on ADRVs which are key to proper target testing, better results management, effective Education, and information sharing. The agency has been faced with the following challenges while carrying out Anti-Doping programmes.

- Maintaining a balance between allocated government grant and WADA requirement has always remained a challenge for the Agency.
- Increased cases of doping by some athletes in international competitions and allegations in the media waters down the great efforts that produced exemplary performance by clean athletes at the global stage.
- Technological advancement in the use of prohibited substances by some athletes seems to be ahead of Anti-Doping measures.
- Lack of an accredited laboratory in Kenya has made it very expensive to analyze human specimen hence low coverage in testing.
- Rulings made at the tribunal are independent and at arm's length. Challenging such rulings have always had a cost implication as increased appeals results to high arbitration costs that are not budgeted for.

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- Only DHL provides courier services for human specimens, hence reduced options for the Agency.

While addressing Issues Compliance with WADA and World Anti-Doping Code, the Agency is experiencing budget constraints due to low level of government grant and restricted ability to raise revenues in form of Appropriation in Aid. ADAK being a regulatory institution and non-commercial entity purely relies on Government grant for executing its mandate.

During the period ending June 2025, WADA audit raised corrective actions which requires enhanced staffing, consistent and structured disbursement of grants by both government entities as well as a stable operating environment.

In this regard, the Government needs to improve on the allocation to Anti-Doping programme if compliance to WADA and Anti-Doping code is to be realised. In addition, the support function of the Agency other than P.E is lagging due reduced allocation against competing programme priorities.

It is our recommendation that an enhanced and ring-fenced budgetary allocation be considered for the Agency.

Material arrears in statutory/financial obligations

Arrears in respect of Payroll deduction amounting to **Shs.5,401,770.00** were reported as at the end of the year. This is, however, to be cleared up within the stipulated dates in the month following the Payroll Period.

The entity's financial probity and serious governance issues

During the Year, there were no issues of financial improbity reported either during the preparation of financial statements or during the internal and external Audit.

10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The Agency exists to transform lives of athletes in Kenya and other stakeholders. This is our purpose; “Stay clean, win right” the driving force behind everything we do. It’s what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organisation’s policies and activities that promote sustainability.

i) Sustainability strategy and profile

The management aims at developing a world class Anti-Doping Agency by protecting clean athletes and promoting fair play. This is achieved through a well-coordinated national education and awareness programme, testing and promoting integrity for doping free sport.

ii) Environmental performance

The Agency is committed to ensuring clean air, water, and an environment free from toxic substances. In so doing, the Agency disposes sample collection equipment’s and syringes through incineration carried out at main hospitals such KNH, MTRH among others. Food wastes and other recyclable materials are disposed directly through the premises arrangement with Parklands Plaza. During the year under review, the Agency planted a total of 2,000 trees in Mount Elgon.

iii) Employee welfare

The Agency has endeavoured to provide safe working environment for its employees. In this regard, the Agency has developed and adopted human capital policy documents which details hiring process, considering gender, and marginalised communities as well as people with disability. At the same time, the Agency has continued to support staff continual development through staff training and capacity building. The Agency policies are reviewed every three years to incorporate emerging issues. The Human capital policy documents also provide career guidelines for career progression and has in place performance management systems. The Agency has provided for the formal engagement of stake holders through both physical and ICT platforms. In addition, the organisation has disclosed the policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA) which is displayed in strategic place for access by all.

iv) Market place practices

The Agency ensures fair play in the marketplace. This is achieved through: -

a) Responsible competition practice.

The Agency ensures that all tender invitations to bid are advertised through ADAK website, PPIP portal and on newspapers where applicable. Procurement processes are subjected to the relevant requirements of PPAD Act 2015 and PPAR Regulations 2020 that ensures transparency, fairness, equity, and accountability of all processes.

b) Responsible Supply chain and supplier relations

The Agency has credit contracts for 30 days with its suppliers. Payment for goods and services is done within the 30 days. Supplier's contracts are monitored by the supply chain management division that also conduct regular sensitization for its suppliers. The Agency's annual procurement spends 31% was taken up the special groups (Youth, Women and PWDs). Local content procurement was achieved as well.

All tender bidders are given a chance to publicly attend opening of bids exercise and are notified the results both successful and regrets. There are mechanisms put in place to seek for further information and redress where applicable as detailed in the bid document.

c) Responsible marketing and advertisement

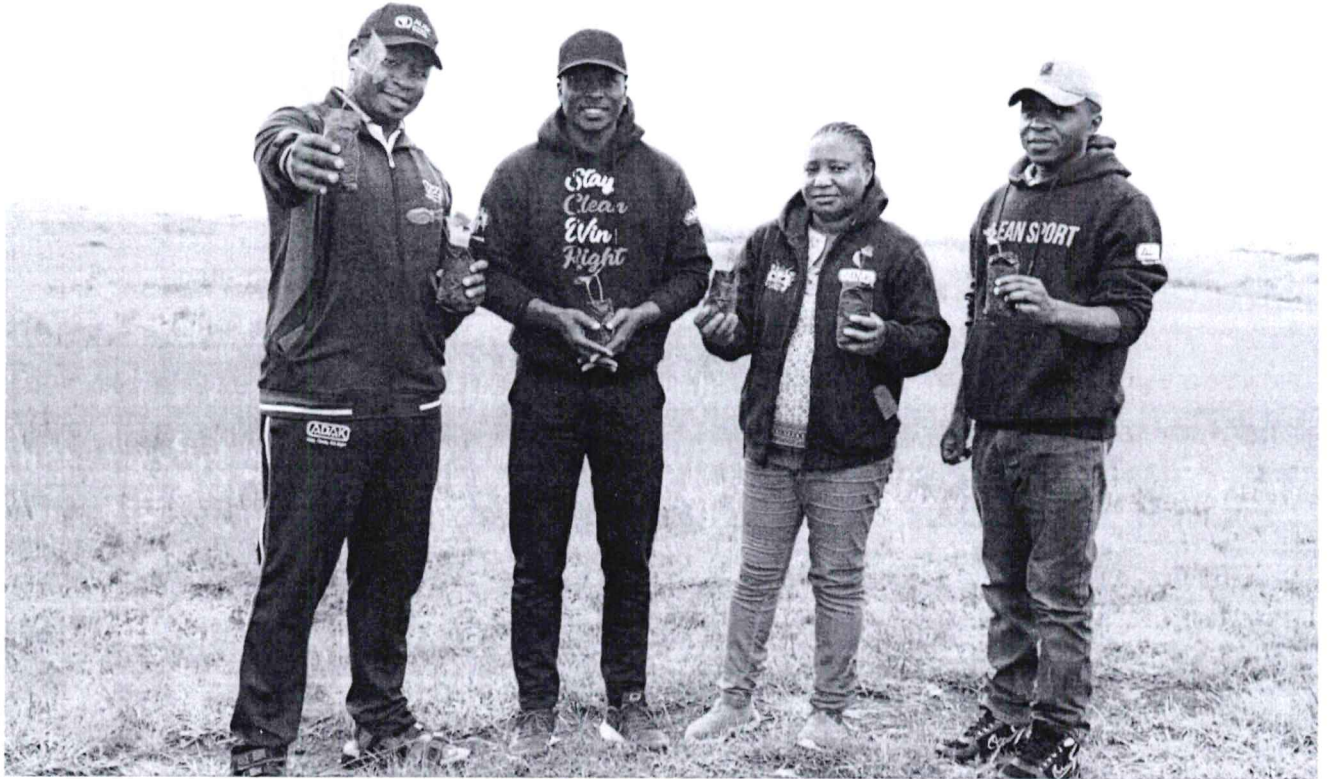
The Agency primarily advertises through the government advertisement Agency for invitations to tender and vacant of position. In addition, the Agency holds exhibitions to advertise its activities, hold breakfast shows for purposes of sensitization and information sharing.

d) Product stewardship

The Agency has in place an e-learning education portal and ADAMS systems for athletes to share and obtain information.

v) **Corporate Social Responsibility / Community Engagements**

During the year under review, the Agency planted 2,000 trees at in Mount Elgon. This is in a bid to assist conserve the environment.



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

11. REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the Anti-Doping Agency of Kenya affairs.

Principal activities

The principal activity/mission of the Anti-Doping Agency of Kenya is to:

- i. Carrying out the fight against Doping in Sports through Anti-Doping values-based education, sensitization, and awareness campaigns.
- ii. Protecting the 'clean athlete' by carrying out effective doping tests among all Kenyan athletes.
- iii. Upholding the integrity of sport through Intelligence Gathering. Investigations and Results Management of Anti-Doping Rules Violations (ADRVs).

Results

The results of the Agency for the year ended June 30, 2025, are set out on page 1-6 of this report.

Directors

The members of the Board of Directors who served during the year are shown on page v.

They include: -

- i. RT. Rev. Joseph Kagunda -Chairman
- ii. Ms. Kathyryne Maundu
- iii. Dr. Angela Koech
- iv. Mr. George Murila
- v. Ambassador Cleland Leshore
- vi. Ms. Christine Oyugi
- vii. Ms. Josephine Kulundu
- viii. Ms. Caroline Amondi
- ix. Mr. David Kipketer
- x. Mr. Isaak Odek (ISC)

*Amb. Daniel Makdwallo exited in the year as the ADAK Board Chairperson and was replaced by RT. Rev. Joseph Kagunda.

Mr Isaac Odek was replaced by Mr Francis Mutua as the representative of the Director General, Inspectorate of State Corporations.

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

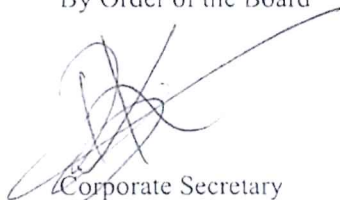
Dividends/Surplus remission

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The Agency reported a surplus of Shs. **36,878,798** during the year **FY 2024/25** which was transferred to Asset replacement reserve for replacement of depreciated Property Plants and Equipment's necessary for supporting the enhanced Anti-Doping programme. Therefore, the Agency made no remittance to the Consolidated Fund.

Auditors

The Auditor General is responsible for the statutory audit of the Agency in accordance with Article 229 of the Constitution of Kenya. The Auditor General may appoint any Certified Public Accountants to carry out the audit of the Agency for the year/period ended June 30, 2025, in accordance with section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board



Corporate Secretary
Anti-Doping Agency of Kenya.
Date: 26th August 2025

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



12. STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012, section 14 of the State Corporations Act, and the Anti-Doping Act 2016 require the Directors to prepare financial statements in respect of the Anti-Doping Agency of Kenya which give a true and fair view of the state of affairs of ADAK at the end of the financial year/period and the operating results of the Agency for that year/period. The Directors are also required to ensure that the Agency keeps proper accounting records which disclose with reasonable accuracy the financial position of ADAK. The Directors are also responsible for safeguarding the assets of the Agency.

The Directors are responsible for the preparation and presentation of the Agency's financial statements, which give a true and fair view of the state of affairs of the Agency for and as at the end of the financial year ended on June 30, 2025.

This responsibility includes:

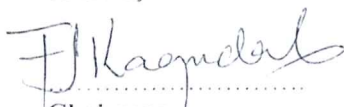
- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity.
- (iii) Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud.
- (iv) Safeguarding the assets of the entity.
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Agency's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the Anti-Doping Act 2016 amended in December 2020. The Directors are of the opinion that the Agency's financial statements give a true and fair view of the state of ADAK transactions during the financial year ended June 30, 2025, and of the Agency's financial position as at that date.

The Directors further confirm the completeness of the accounting records maintained for the Agency, which have been relied upon in the preparation of ADAK financial statements as well as the adequacy of the systems of internal financial control. Nothing has come to the attention of the Directors to indicate that the Agency will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Agency's financial statements were approved by the Board on 26th August 2025 and signed on its behalf by:


.....
Chairman


.....
Chief Executive Officer

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON ANTI-DOPING AGENCY OF KENYA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Anti-Doping Agency of Kenya set out on pages 1 to 36, which comprise the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in

accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Anti-Doping Agency of Kenya as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Anti-Doping Agency of Kenya Management in accordance with ISSAI 130 on 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 opinion.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, a number of paragraphs were raised. However, Management has not resolved the prior year matters and has not explained the delay in resolving the issues as at 30 June, 2025.

Other Information

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

In connection with my audit on the Anti-Doping Agency of Kenya 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 the 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 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. Delay in Receipt of Funds

Review of documents revealed that the Agency incurred expenditure totaling to Kshs.178,385,023 and as also reflected as current liability at Note 11 to the financial statements. The expenditure relates to services and goods supplied during the year for enhanced Anti-Doping Program in partnership with Athletics Kenya and the Athletics Integrity Unit, a representative of World Athletics, aimed at eradicating doping in Kenya. This project was anticipated to last for five (5) years, commencing in July, 2023 and is financed by the Sports, Arts and Social Development Fund. However, the funds had not been received at the Agency by the time of audit in September, 2025.

In the circumstances, the delay in receipt of funds exposes the Agency to the risk of failing to meet its international commitments to the World Anti-Doping Agency and World Athletics which may result in sanctions to the Country for non-compliance.

2. Under Staffing of the Agency

Review of Human Resource documents revealed that the Agency has an approved staff establishment of sixty-nine (69) while the in-post was thirty-two (32) leading to a shortage of thirty-seven (37) critical staff or 54% of the approved workforce. Further, it was noted that some departments were being manned by a single staff who initiates an activity to finalization without segregation of duties due to the understaffing.

In the circumstances, the efficiency and effectiveness in delivery of services could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the 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.

1. Board Members Sitting in More than Two Committees

As previously reported, the review of Board documents revealed that three (3) Board members were engaged in more than two (2) Board committees without approval of the respective Cabinet Secretary in consultation with State Corporations Advisory Committee. Further, the three (3) Board committee members had served in the same committees without rotations after every twelve (12) months. This is contrary to Section B part 4 of the Management of State Corporation Circular Ref: No. OP/CAB.9/1A dated 11 March, 2020 which stipulates that a member can only sit in only two (2) committees at a time.

In the circumstances, the effectiveness of governance system could not be confirmed.

2. Lack of a Comprehensive Risk Management Policy

The Agency does not have a comprehensive Risk Policy Document that provides a framework for minimizing risks by enhancing mitigative and corrective measures thereby maximizing potential opportunities. Further, risk assessment was not conducted during the year under review. As a result, there was no identification, assessment and rating of risks nor development of strategies to deal with identified risks, so as to provide reasonable assurance that the Agency's objectives would be achieved.

In the circumstances, the effectiveness of risk management system could not be confirmed

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as the 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, the Management is responsible for assessing the Agency'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 the 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Agency's financial reporting process, reviewing the effectiveness of how the 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

27 November, 2025

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

14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025


	Notes	2024 - 2025 Kshs	2023 - 2024 Kshs
Incomes			
Revenues from Non-exchange Transaction			
Transfers from other government entities			
Government Grants	1	184,999,999	288,379,996
Other Grants	1b)	582,000,000	532,000,000
Sub-Total		766,999,999	820,379,996
Revenues from exchange Transactions			
Rendering of services	2	18,117,847	8,797,124
Sub-Total		18,117,847	8,797,124
Total Revenues		785,117,846	829,177,120
Expenses			
Employees Costs	3	72,566,217	70,775,453
Board Expenses	4	9,566,094	17,705,828
Repairs and Maintenance	5	6,307,580	17,255,957
Programme & Administrative Expenses	6	104,797,149	185,789,735
Depreciation and amortization expense	10	25,818,802	28,301,290
Enhanced Anti-Doping Programme Expenses	14	529,183,207	445,621,313
Total Expenses		748,239,048	765,449,576
Surplus/Deficit for the Year	12	36,878,798	63,727,544
Remission to National Treasury		-	-
Net Surplus/Deficit for the Year		36,878,798	63,727,544

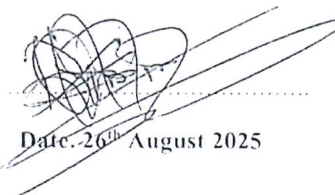
The notes set out on pages to 7 - 48 form an integral part of these Financial Statements.

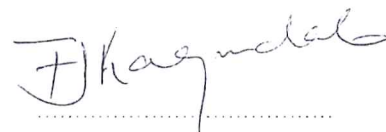
CHIEF EXECUTIVE OFFICER
SARAH I. SHIBUTSE

HEAD OF FINANCE & ACCOUNTS
CPA SIMON M. KATEE
ICPAK MEMBER NO. 22212

CHAIRMAN OF THE BOARD
RT REV. JOSEPH KAGUNDA


Date. 26th August 2025


Date. 26th August 2025


Date. 26th August 2025

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



15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025


	NOTES	2024 - 2025 Kshs	2023 - 2024 Kshs
Assets			
Current Assets			
Cash and cash equivalents	7	43,737,583	116,673,590
Receivable from non-exchange transactions	8	205,336,804	179,809
Prepayments	9	-	-
		249,074,387	116,853,399
Non -Current Assets			
Property Plants and Equipment	10	78,977,342	88,627,692
TOTAL ASSETS		328,051,729	205,481,091
Liabilities			
Current Liabilities			
Accounts Payable	11	178,385,023	92,693,182
TOTAL LIABILITIES		178,385,023	92,693,182
Total Net Assets		149,666,706	112,787,909
Accumulated surplus	12	149,666,706	112,787,909
TOTAL NET ASSETS AND LIABILITIES	12	149,666,706	112,787,909
Represented by:			
Reserves		70,689,364	24,160,216
Capital Fund		78,977,342	88,627,692
Net Assets		149,666,706	112,787,909

The Financial Statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:

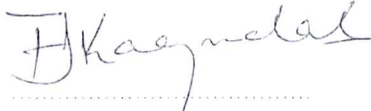
CHIEF EXECUTIVE OFFICER
SARAH I. SHIBUTSE

HEAD OF FINANCE & ACCOUNTS
CPA SIMON M. KATEE
ICPAK MEMBER NO. 22212

CHAIRMAN OF THE BOARD
RT. REV. JOSEPH KAGUNDA


Date. 26th August 2025


Date. 26th August 2025


Date. 26th August 2025

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



16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025


	Accumulated Surplus	Asset Replacement Reserve	Capital Fund (PPE)NBV	Total
	Shs	Shs	Shs	Shs
At June 30, 2021	66,076,208	-	-	66,076,208
At July 1, 2021	66,076,208	-	-	66,076,208
Surplus for the Period	(7,296,261)	-	-	(7,296,261)
Adjustment for the year	-	-	-	-
At June 30, 2022	58,779,946	-	-	58,779,946
At July 1, 2022	58,779,946	-	-	58,779,946
Surplus for the Period	(9,719,582)	-	-	(9,719,582)
Adjustment for the year	-	-	-	-
At June 30, 2023	49,060,364	-	-	49,060,364
At July 1, 2023	49,060,364	-	-	49,060,364
Surplus for the Period	63,727,544	-	-	63,727,544
Transfer to asset replacement reserve	(24,160,216)	24,160,216	-	-
Transfer to Capital Fund (PPE)	(88,627,692)	-	88,627,692	-
At June 30, 2024	-	24,160,216	88,627,692	112,787,909
At July 1, 2024	112,787,909	-	-	112,787,909
Surplus for the Period	36,878,798	-	-	36,878,798
Transfer to asset replacement reserve	(70,689,364)	70,689,364	-	-
Transfer to Capital Fund (PPE)	(78,977,342)	-	78,977,342	-
At June 30, 2025	-	70,689,364	78,977,342	149,666,706

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**
7. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

	NOTES	2024 - 2025 Kshs	2023 - 2024 Kshs
Cash flows from operating activities			
Receipts			
Transfers from other government Agencies	1	184,999,999	288,379,996
Rendering of services	2	18,117,847	8,797,124
Other Incomes		582,000,000	232,000,000
Total Receipts		785,117,846	529,177,120
Payments			
Employees costs	3	72,566,217	70,775,453
Board Expenses	4	9,566,094	17,705,828
Repairs and Maintenance	5	6,307,580	17,255,957
Programme & Administrative Expenses	6	104,797,149	185,789,735
Enhanced Anti-Doping Programme Expenses	14	529,183,207	445,621,313
Total Payments		722,006,117	737,148,286
Net cash flows from operating activities		62,697,599	(207,971,166)
Changes in working capital			
Increase in receivables		(205,156,996)	105,451
Increase in current Payables		85,691,842	86,326,268
Increase in deferred income		-	(300,000,000)
		(119,465,155)	(213,568,281)
Net cash flows used in Investing activities			
Purchase of Property Plants and Equipment	10	(16,168,451)	(86,378,688)
Net cash flows used in investing activities		(16,168,451)	(86,378,688)
Cashflow from Financing Activities			
Proceeds from borrowings		-	-
Net cash flows from financing activities		-	-
Net Increase in cash & cash equivalents		(56,767,556)	(207,918,133)
Cash and cash equivalents b/f 1st July 2024	7	116,673,590	324,591,723
Net decrease in cash & cash equivalents		(72,936,007)	(207,918,133)
Cash and cash equivalents as at 30th June 2025	7	43,737,583	116,673,590

The Statement of Cashflow has been prepared using the Indirect method – IPSAS 2

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**
**18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2025**

 ANTI-DOPING AGENCY OF KENYA							
STATEMENT OF BUDGET AND ACTUAL COMPARISON							
	Original Budget	Adjustments	Final Budget	Actual Performance	Performance Difference	%ge Variation	material variances
	Shs	Shs	Shs	Shs	Shs		
Revenues							
Transfer from government agencies	185,000,000	-	185,000,000	184,999,999	(1)	0%	
Rendering of services	10,000,000	-	10,000,000	18,117,847	8,117,847	81% a)	
Sports Art and Social Development Fund	-	582,000,000	582,000,000	582,000,000	-	0%	
Total Revenues	195,000,000	582,000,000	777,000,000	785,117,846	8,117,846	81%	
Expenses							
Employees cost	70,966,156	-	70,966,156	72,566,217	1,600,060	2% b)	
Board Expenses	9,757,500	-	9,757,500	9,566,094	(191,406)	-2% c)	
Repairs and Maintenance	8,533,140	-	8,533,140	6,307,580	(2,225,560)	-26% d)	
Programme & Administrative Expenses	105,743,204	-	105,743,204	104,797,149	(946,055)	-1% e)	
Enhanced anti-Doping Programme Expens	-	582,000,000	582,000,000	529,183,207	(52,816,793)	-9% f)	
Total Expenses	195,000,000	582,000,000	777,000,000	722,420,247	(54,579,754)	-36%	
Property plants and Equipments	-	-	-	16,168,452	16,168,452		
Depreciation Expense	-	-	-	25,818,802	25,818,802		
	195,000,000	582,000,000	777,000,000	764,407,500	(12,592,501)		
Surplus for the Period	(0)	-	(0)	20,710,346	20,710,347		

Budget notes

1. Provide a commentary on significant underutilization (below 90% of utilization) and any overutilization (IPSAS 24.14)
2. Provide an explanation of changes between the original and final budget, indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29)

Explanation of material variances

- a) Over-collection is as result of additional funding of Anti-Doping education activities by event organizers not identified at the beginning of the year.
- b) Over-absorption arises from staff offered additional responsibilities such as acting allowances during the year.
- c) Under-absorption is as a result of end of board Directors appointments that terminated in March 2025.
- d) Under-absorption owes to grounding of two motor-vehicles that were not in use for the better part of the year.
- e) Under-absorption owes to delayed disbursement of exchequer as Anti-Doping programmes is highly depended on cash availability.
- f) Under-absorption owes to delayed disbursement of SASDF Funding as Anti-Doping programmes is highly depended on cash availability.

Changes in original budget arises from additional funds for the Enhanced Athletics Anti-Doping Programme injected during the year

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Budget notes – IPSAS 24

There are instances where there exists a difference in total expenses in the statement of financial performance and the statement of comparison of budget and actual expenses as a result of a difference in accounting policy. The statement of financial performance being prepared using the accrual method while the statement of comparison of budget is prepared using the cash method. A reconciliation of the total expenses as reported in the statement of financial performance and the statement of comparison of budget should be provided.

1.	Total expenses as per statement of financial performance	748,239,048
2.	Total expenses as per the statement of comparison of budget	722,420,247
3.	Difference	25,818,801

- *There was a difference between the statement of comparison of budget and actual performance of Shs 25,818,801 an amount representing depreciation expense for the period.*

19. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Anti-Doping Agency of Kenya is established by and derives its authority and accountability from the Anti-Doping Act 2016 amended in 2020. It is wholly owned by the Government of Kenya and is domiciled in Kenya.

The entity's principal activities are: -

- i. Carrying out the fight against Doping in Sports through Anti-Doping values-based education, sensitization, and awareness campaigns.
- ii. Protecting the 'clean athlete' by carrying out effective doping tests among all Kenyan athletes.
- iii. Upholding the integrity of sport through Intelligence Gathering. Investigations and Results
- iv. Management of Anti-Doping Rules Violations (ADRVs).

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The Agency’s financial statements have been prepared on historical cost basis unless otherwise stated.

The financial statements have been prepared on accrual basis of accounting in accordance with, and conformity with International Public Sector Accounting Standards (IPSAS). This allows for the use of estimates and assumptions. It also requires the management to exercise professional judgement in the process of applying the Agency accounting policies. The areas involving higher degree of professional judgement or complexity or where assumptions and estimates are significant to the financial statement are disclosed in Note No. 10. The accounting policies have been consistently applied to all years presented.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Agency, and all values are rounded to the nearest shilling.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, the Anti-Doping Act, and International Public Sector Accounting Standards (IPSAS).

3. ADOPTION OF NEW AND REVISED STANDARDS

- i. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*
- ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>The Agency does not have leased asset or property that would necessitate the application of this standard.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p>

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Standard	Effective date and impact:
	Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. The Agency does not hold assets under this class as at the reporting date.
IPSAS 45- Property Plant and Equipment	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The Agency takes note of the proposed application period for consideration.</p>
IPSAS 46 Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>The Agency takes note for application when this period is due.</p>
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The Agency takes note for application when this period is at hand.</p>

Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. The Agency takes note for application when this period comes
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. The Agency takes note for application when this period comes

iii. Early adoption of standards – IPSAS 33

The entity The Agency adopted IPSAS reporting standard in FY2016/2027 and thus adopt any new or amended standards adopted in year FY ending June 2025.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

i) Revenue from non-exchange transactions - IPSAS 23.

Fees, taxes and fines

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

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over

the useful life of the assets that has been acquired using such funds. The primary source of the Agency revenues is the Kenya Government grant being a Non-Commercial and Regulatory Semi-Autonomous Government Agency. This grant has been awarded in the form of recurrent expenditure grant (transfers) and is administered as guided in the Public Finance Management Act 2012. The Agency did not carry out any Development/capital projects in the FY2024/2025

ii) Revenue from exchange transactions -IPSAS 47

Rendering of services

The Entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

During FY2024/2025, the Agency carried out Anti-Doping Tests upon request by private sponsors of events such as the Eldoret City Marathon, beyond zero marathon, and other NADOs for which a reimbursement of cost incurred on testing kits, laboratory analysis, DCOs, BCOs and chaperones allowances as well as courier services to the laboratory is charged.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established. No dividends were realised during the year under review.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue. No rental Income was realised during the year under review.

Sale of goods

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

The agency is not a commercial entity but a regulatory and non-commercial and thus no revenues generated from sale of good.

Interest income

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

The entity did not invest in interest generating activities and thus no interest income realised.

a) Budget information - IPSAS 24

The original budget for FY 2024-2025 was approved by the National Assembly in June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals to conclude the final budget.

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

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

b) Taxes - IAS 12

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income.

Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

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

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

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

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

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

Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Sales tax

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

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- When receivables and payables are stated with the amount of sales tax included

The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

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The Agency is a non-commercial regulatory entity which purely operates on government grants and thus incomes realised from grant are tax allowable.

c) Investment property - IPSAS 16

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

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

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

Transfers are made to or from investment property only when there is a change in use.

During the FY2024/2025 the Agency did not have any investment property and thus nothing was reporting in the financial statements

d) Property, plant, and equipment - IPSAS 45

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

Depreciation on property plants and equipment is calculated on the reducing balance method to write down the cost of each asset to its residual value over its estimated useful life. Assets acquired during the year receive full year depreciation.

Annual depreciation rate in use during the year are: -

Asset	Depreciation Rate
Office Equipment	12.5%
Furnitures and Fittings	12.5%
Computers	30.0%
Motor Vehicles	25.0%

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

i) Inventories – IPSAS 12

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

For purposes of disclosure and financial reporting during the FY2024/2025, Inventories are recognized as an expense at the point of acquisition unlike when they are deployed for utilization or consumption in the ordinary course of operations of the Agency. They are therefore expended at the point of As at 30th June 2025, the Agency held various items of consumables worth **Shs.19,006,339** which had been expended through the statement of financial performance including the prior years.

j) Provisions – IPSAS 19.

Provisions are recognized when the entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities- IPSAS 19

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

Contingent assets – IPSAS 19

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

k) Nature and purpose of reserves

The entity maintains asset replacement reserve for replacement of depreciating assets. During the FY ending 30th June 2025, the Agency Asset replacement reserve was Shs. 70,689,364.

l) Changes in accounting policies and estimates – IPSAS 3.

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

m) Employee benefits – IPSAS 39

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in

the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

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

n) Foreign currency transactions – IPSAS 4

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

o) Borrowing costs – IPSAS 5

Borrowing costs are capitalized against qualifying assets as part of property, plant, and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

p) Related parties – IPSAS 20

The entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

q) Service concession arrangements – IPSAS 32.

The Entity analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. Where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

r) Cash and cash equivalents

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

s) Comparative figures

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

t) Subsequent events – IPSAS 14

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

**3 SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY –
IPSAS 1**

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

Estimates and assumptions.

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

IPSAS 1.140: Useful lives and residual values

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

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

Provisions -IPSAS 19

Provisions are to be raised and management, determined and estimated based on the information available.

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

In the FY 2024/2025, no provisions were made and thus there were non-reported in the financial statements.

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1. Transfers from Government entities

Description	2024-2025	2023-2024
Unconditional Grants	Kshs	Kshs
Operational Grant (GOK)	184,999,999	288,379,996
Total Grant Transfers received	184,999,999	288,379,996

The Agency GOK funding was reduced by Ksh.103,379,999 during the year under review. An amount of **Shs. 23,333,333** had not been received from the State Department for Sports as at 30th June 2025 and has been reported as grants receivable in Note No. 8

1.b). Other Grants

Description	2024-2025	2023-2024
Unconditional Grants	Kshs	Kshs
Other Grants (SASDF)	582,000,000	532,000,000
Total Other Grants Received	582,000,000	532,000,000

Other grants from the Sports Arts and Social Development Fund primarily targeted to deal with the doping menace in Athletics in Kenya. In this regard, the Government pledged **Ksh 3 billion to be spread withing a 5-year period** and put in place measures to deal with the doping menace in Kenya athletes.

The Enhanced Athletics Anti-Doping Program (EAAP) in Kenya running for the period 2023-2028 is a comprehensive initiative aimed at reinforcing the country's commitment to fair play, integrity, and the eradication of doping in athletics.

An amount of **Shs. 182,000,000** had not been received from the Sports Arts and Social Development Fund as at 30th June 2025 and has been reported as grants receivable in Note No. 8

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

Name of the entity sending the grant	Amount recognized to Statement of Financial performance.	Amount deferred under deferred income.	Amount recognised in capital fund.	Total transfers 2024-25	Prior year 2023-2024
	KShs	KShs	KShs	KShs	KShs
State Department of Sports	184,999,999	-	-	184,999,999	288,379,996
Sports Arts and Social Development Fund	582,000,000	-	-	582,000,000	532,000,000
Total	766,999,999	-	-	766,999,999	820,379,996

3. Employees Cost

Description	2024-2025	2023-2024
	Kshs	Kshs
Basic Salaries	35,825,140	35,061,490
House Allowances	9,732,750	9,488,167
Commuter Allowances	2,390,000	2,439,533
Other Allowances	2,387,870	2,439,044
Leave Allowance	208,000	220,000
Gratuity	3,083,880	2,852,330
Medical Insurance	12,259,336	12,529,521
NSSF Contribution-Employer	1,141,500	497,880
Pension Contribution-Employer	4,757,684	4,499,129
Housing Levy	739,907	737,359
NITA Levy	40,150	11,000
Total Employers Cost	72,566,217	70,775,453

4. Board Expenses

Description	2024-2025	2023-2024
	Kshs	Kshs
Chairman Honoraria	960,000	960,000
Board Allowances	8,606,094	16,745,282
Total Board Expenses	9,566,094	17,705,828

Board expenses reduced during the year following expiry of Directors Appointment in March 2025. New appointments were made in July 2025.

5. Repairs and Maintenance

Description	2024-2025	2023-2024
	Kshs	Kshs
Repairs & maintenance -Equipment's	342,991	-
Equipment & Vehicle General Insurance	4,033,141	2,151,659
Vehicle maintenance expenses	316,813	2,176,712
Vehicle Fuel	-	5,000,000
ICT Operating	1,614,636	7,927,586
	6,307,580	17,255,957

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ICT operating expenses relates to operating cost incurred by the ICT unit in supporting ICT infrastructure, e-learning quiz development and testing, and Anti-Doping programmes support.

6. Program and Administrative expenses

Description	2024-2025	2023-2024
	Kshs	Kshs
Office Cleaning	648,572	-
Branding and Corporate communication	2,161,340	3,666,280
Utilities	652,852	925,839
Office Operating Expenses	3,797,603	5,523,120
Training Expenses & Capacity building	1,207,600	4,500,884
Anti-Doping Education	19,244,611	20,334,256
Doping Test and Compliance	39,475,781	54,139,545
Purchase of Testing Equipment's	993,270	4,849,018
Intelligence and Investigation	2,374,618	2,712,300
Legal services & results Management	6,907,125	10,068,748
Office Rent Expense	22,125,840	22,125,840
Domestic & foreign Travels	-	20,063,733
Finance and SCM management	3,621,937	4,403,950
Audit and Assurance	1,586,000	2,172,270
Contracted Services	-	14,632,327
Conferences	-	13,965,400
Uniforms	-	1,706,466
	104,797,149	185,789,735

Overall, programme and administrative expenses reduced during the year following a reduction in GOK funding from Kshs. 288.38M to Kshs. 184.99M

7. Cash and Cash Equivalents

Description	A/C No.	2024-2025	2023-2024
		Kshs	Kshs
Current Accounts		43,737,583	116,673,590
Total Cash and cash Equivalent's		43,737,583	116,673,590

Cash and Cash equivalents represented Cash held at the bank which had been committed to against financial obligations reported under note 11 below.

7. (b) Detailed Cash and Cash Equivalents

Financial institution	Account number	2024-2025	2023-2024
		KShs	KShs
Current account			
Kenya Commercial Bank (Kes)	120 077 5058	26,852,412	42,687,475
Kenya Commercial Bank (Kes)	128 666 8964	16,719,086	73,971,114
Kenya Commercial Bank (USD)	128 667 6339	166,084	15,001
Total cash & cash equivalents		43,737,583	116,673,590

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The amounts reported under cash and cash equivalents represents operational balances for both the GOK funding and the Enhanced Athletics Anti-Doping Programme. During the period ending June 2025, the Agency held **1,274.03\$** at an exchange rate of **Shs. 130.36/\$** translating to **Kshs. 166,084**.

8. Receivables from Non-Exchange Transactions

Description	2024-2025	2023-2024
	Kshs	Kshs
Salary Advances Receivable	3,471	179,809
Grants Receivable	205,333,333	-
Total Receivables	205,336,804	179,809

The Agency Grants receivable comprises **Ksh. 182,000,000** receivables from the **Sports Arts and Social Development Fund** for the Enhanced Athletics Anti-Doping Programme and **Kshs.23,333,333** receivable from the **State Department for Sports** under the Exchequer Grant.

Aging Analysis for Accounts Receivables

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	205,336,804	100%	179,809	100%
Between 1- 2 years	-	0%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	205,336,804	100%	179,809	100%

9. Prepayments

There were no prepayments held as at 30th June 2025.

10. a) Depreciation and Amortization expense

Description	2024-2025	2023-2024
Property plant & equipment	Kshs	Kshs
Furniture and fittings	892,302	1,019,774
Computers	3,494,477	4,992,110
Other Equipment	1,792,639	2,048,734
Software's	10,333,762	7,833,181
Motor vehicles	9,305,621	12,407,495
Total Depreciation -PPE	25,818,802	28,301,290

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Increase in depreciation and amortization arises from the fact that the Agency procured Pace software used under the Testing Department for purposes of planning and analysing Testing information. The total value of the software acquired was **Shs 16,168,452**.

10 b) Property, Plant and Equipment at Cost

Description	Cost	Accumulated Depreciation	Net Book Value
	Kshs.	Kshs.	Kshs.
Furniture and fittings	18,001,474	11,755,358	6,246,115
Computers	26,060,264	17,906,483	8,153,781
Other Equipment	27,209,090	14,660,619	12,548,471
Software's	42,279,055	18,166,943	24,112,112
Motor vehicles	102,646,244	74,729,381	27,916,863
TOTAL	216,196,127	137,218,785	78,977,342

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10(b) Property Plants and Equipment's

PROPERTY PLANT AND EQUIPMENT SCHEDULE AS AT 30TH JUNE 2025						
	Furniture and fittings	Computers	Other Equipments	Softwares	Motor Vehicle	Total Cost
10. Property, plant and equipment						
Cost	Shs	Shs	Shs	Shs	Shs	Shs
At 30 June 2022	18,001,474	10,464,040	19,657,870	-	61,621,244	109,744,628
Additions	-	3,274,360	630,000	-	-	3,904,360
Disposals	-	-	-	-	-	-
At 30 June 2023	18,001,474	13,738,400	20,287,870	-	61,621,244	113,648,988
Additions	-	12,321,864	6,921,220	26,110,604	41,025,000	86,378,688
Disposals	-	-	-	-	-	-
At 30 June 2024	18,001,474	26,060,264	27,209,090	26,110,604	102,646,244	200,027,675
Additions	-	-	-	16,168,452	-	16,168,452
Disposals	-	-	-	-	-	-
At 30 June 2025	18,001,474	26,060,264	27,209,090	42,279,055	102,646,244	216,196,127
Depreciation and impairment						
At 30 June 2022	8,677,826	7,569,108	9,466,591	-	50,147,939	75,861,464
Depreciation	1,165,456	1,850,788	1,352,660	-	2,868,326	7,237,230
On Disposals	-	-	-	-	-	-
At 30 June 2023	9,843,282	9,419,896	10,819,251	-	53,016,265	83,098,693
Depreciation	1,019,774	4,992,111	2,048,730	7,833,181	12,407,495	28,301,290
On Disposals	-	-	-	-	-	-
At 30 June 2024	10,863,056	14,412,006	12,867,981	7,833,181	65,423,760	111,399,984
Depreciation	892,302	3,494,477	1,792,639	10,333,762	9,305,621	25,818,802
On Disposals	-	-	-	-	-	-
At 30 June 2025	11,755,358	17,906,483	14,660,619	18,166,943	74,729,381	137,218,785
Net book values						
At 30 June 2025	6,246,115	8,153,781	12,548,471	24,112,112	27,916,863	78,977,342
At 30 June 2024	7,138,418	11,648,258	14,341,109	18,277,423	37,222,484	88,627,692

Property Plant and Equipment's are recorded at historical cost less accumulated depreciation and impairment loss. Asset have been depreciated on reducing balance method.

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11. Accounts Payables

Description	2024-2025	2023-2024
	Kshs	Kshs
Audit Fees -Provision	-	550,000
Employees Payroll obligation	5,401,770	4,411,593
RADO Zone V Receipts	2,456,249	2,456,249
RADO Subscription Payable	624,000	624,000
Anti-Doping Education Payables	1,116,785	8,326,980
Supplies payable	5,743,173	14,435,463
ICT Payables	18,501,115	33,134,256
Standard Payables	137,735,194	24,353,961
Legal Fees Payable	2,850,000	1,444,694
Miscellaneous Payable	2,000	2,000
Board Expenses Payable	1,827,000	2,515,586
Medical Premiums Payable	572,972	-
Corporate communication payable	1,554,765	438,400
Total Accounts Payable	178,385,023	92,693,182

The Agency had provided a holding account for Regional Anti-Doping Organization (RADO) in which Shs. 2,456,249 was held as of 30th June 2025.

Aging Analysis for Accounts Payables

Trade and other Payables	2024-2025	%ge of the total	2023-2024	%ge of ther total
Under one Year	175,304,774		89,530,933	97%
Between 1-2years	3,080,249		3,162,249	3%
Between 2-3years	-	-	-	-
Over 3 years	-	-	-	-
Total	178,385,023		92,693,182	

Trade and other Payables	Current FY	%ge of the total	Comparative FY	%ge of ther total
Trade Payables	172,983,253	99%	88,281,588	95%
Payments received in advance	-	-	-	0%
Employees payables	5,401,770	1%	4,411,593	5%
Third party payments	-	-	-	0%
Other payables	-	-	-	0%
Total Trade and other payables	178,385,023		92,693,182	

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11. B. Employees Obligation

Description	2024-2025	2023-2024
	Kshs	Kshs
Net Salaries Payable	4,460,650	2,049,799
PAYE Tax	(93,650)	503,346
Housing Payable	7,500	7,500
SACCO Contribution	95,549	373,897
Insurance premiums	33,003	47,160
KENASA	200	400
Loans Payable	26,796	698,166
NSSF Payable	(144,292)	51,752
NHIF Payable	369,023	47,450
HELB Payable	83,617	8,474
Pension Payable	486,396	505,750
Housing levy tax	77,079	117,900
Total Employees Obligation	5,401,770	4,411,593

The Agency operates a defined benefit scheme for all full-time employees with Zamara Pension Fund. The scheme is based on 7.5 percentage of salary of an employee payable at the time of retirement.

The Agency also contributes the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act 2013. The Agency's obligation under the scheme is limited to specific contributions legislated from time to time.

12. Accumulated Surplus

Description	2024-2025	2023-2024
	Kshs	Kshs
Accumulated Surplus b/f	112,787,909	49,060,365
Surplus/Deficit for the Year	36,878,798	63,727,544
Total Accumulated Surplus/Deficit	149,666,706	112,787,909

13. Deferred Income

Description	2024-2025	2023-2024
	Kshs	Kshs
Sports Arts & Social Development Fund	-	-
Total deferred income	-	-

No deferred income was reported in the year under review.

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14. Enhanced Athletics Anti- Doping Programme

Description	2024-2025	2023-2024
	Kshs	Kshs
Basic Salaries	23,752,528	2,049,713
Branding and Communication (Corporate communication)	8,035,125	3,644,200
Office Operating Expenses	1,025,124	9,535,016
Training Expenses & Capacity building	3,500,950	396,000
Anti-Doping Education	39,586,970	69,325,410
Doping Test and Compliance	356,634,443	271,005,721
Purchase of Testing Equipment's	12,061,299	12,501,321
Intelligence and Investigation	11,788,260	7,960,770
Legal services & results Management	24,424,174	23,233,847
Office Rent Expense	2,693,520	2,250,980
Domestic & foreign Travels	2,340,735	3,084,250
Supply Chain Management	670,900	1,424,700
Finance and Administration	6,738,022	906,720
Board Expenses	4,371,988	6,763,538
Vehicle Fuel	6,044,997	3,098,800
Audit and Assurance	1,632,400	4,575,971
Repairs and Maintenance- Office	-	7,867,420
Vehicle maintenance	2,207,415	2,516,353
ICT Equipment and Maintenance	650,650	1,675,160
ICT Operating	19,577,153	6,743,407
Sports Regulation WG	-	3,131,259
Steering Committee expenses	811,927	1,930,757
Utilities	175,278	-
Office Cleaning expenses	459,349	-
Total EAAP Expenses	529,183,207	445,621,313

15. Inventories (Consumables)

The Agency recognizes supply of consumables as expendables and are expended in the financial statement at the point of acquisition and upon receipt. However, during the year ended 30th June 2024, The Agency held in stores some inventories consisting of consumables and office equipment whose value is **Shs.19,006,339**. For comparative purpose, Inventory for the previous year stood at **Shs 1,257,525**.

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16. Cash Generated from Operations		2024-2025	2023-2024
		"KSHS"	"KSHS"
Surplus for the Year before tax	12	36,878,798	63,727,544
Adjusted for:-			
Depreciation	10	25,818,802	28,301,290
Contributed Assets	10	(16,168,451)	(86,378,688)
Working Capital Adjustment			
Increase in current receivables	8	(205,156,995)	105,451
Decrease in Current Payables	11	85,691,842	86,326,268
Decrease in Deferred Income	13	-	(300,000,000)
Cash flows generated from operations		(72,936,006)	(207,918,134)
Cash and Cash equivalent b/f	7	116,673,589	324,591,723
Cash and cash equivalent c/d	7	43,737,583	116,673,589

The total cash and cash equivalents at the end of the year ties to the cash flow section on net cash flows from/ used in operations.

17. Financial and Risk Management

The entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The entity does not hedge any risks and should have in place policies to ensure that credit is only extended to stakeholders with an established credit history.

The entity's financial risk management objectives and policies are detailed below:

(i) Credit risk

The entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each party, considering its financial position, experience, and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment.

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

	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	205,336,805	205,336,805	-	-
Bank balances	43,737,583	43,737,583	-	-
Total	249,074,388	249,074,388	-	-
At 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	179,809	179,809	-	-
Bank balances	116,673,590	116,673,590	-	-
Total	116,853,399	116,853,399	-	-

The board of directors sets the Agency's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

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

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

	Less than 1 month Kshs	Between 1- 3 months Kshs	Over 5 months Kshs	Total Kshs
At 30 June 2025				
Employee benefit obligation	5,401,770	-	-	5,401,770
Total	5,401,770	-	-	5,401,770
At 30 June 2024				
Employee benefit obligation	4,411,593	-	-	4,411,593
Total	4,411,593	-	-	4,411,593

(iii) Market risk

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

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

The Agency's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the Agency's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk -IPSAS 3

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

The carrying amount of the entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period was at **1,274 USD** the equivalent of **Shs. 166,048**.

Foreign currency sensitivity analysis

The following table demonstrates the effect on the Agency's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
2025			
Euro	10%	-	-
USD	10%	-	-
2024			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

Interest rate risk is the risk that the Agency's financial condition may be adversely affected as a result of changes in interest rate levels. The Agency interest rate risk arises from bank deposits. This exposes the Agency to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on ADAK deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

The Agency analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *entity* considers relevant and observable market prices in its valuations where possible.

The Agency has no investments in financial and non-financial instruments or investments in property such as land and buildings.

iv) Capital Risk Management

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

	2024-2025	2023-2024
	Kshs	Kshs
Revaluation reserve	-	-
Retained earnings	-	-
Capital reserve	149,666,706	63,727,544
Total funds	-	-
Total borrowings	-	-
Less: cash and bank balances	43,737,583	116,673,590
Net debt/(excess cash and cash equivalents)	-	-
Gearing	%	%

18. Related Party Balance – IPSAS 20

Nature of related party relationships

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

Government of Kenya

The Government of Kenya is the principal shareholder of the Anti -Doping Agency of Kenya, holding 100% of the Agency's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Agency, both domestic and external. Other related parties include: -

- i) The National Treasury.
- ii) The Parent Ministry.
- iii) Key management.
- iv) Board of directors.

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Description	2024-2025	2023-2024
	Kshs	Kshs
Transactions with related parties		
a) Grants from the Government		
Transfers from Government Agencies (GOK)	184,999,999	288,379,996
Transfers from Government Agencies (SASDF)	582,000,000	532,000,000
Total	<u>766,999,999</u>	<u>820,379,996</u>
b) Expenses incurred on behalf of related party		
Payments of salaries and wages for employees	72,566,217	70,775,453
Programme and Administrative expenses		732,054,715
Total	<u>722,420,247</u>	<u>802,830,168</u>
c) Key management compensation		
Directors' emoluments	9,566,094	17,549,828
Compensation to key management	25,557,033	26,543,469
Total	<u>35,123,127</u>	<u>44,093,297</u>

19. Dividends/Surplus remission

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

The Agency reported a surplus of **Sh. 36,878,798** as reflected in the statement of financial performance during the year. This had been utilised for acquisition of property plants and equipment's reported under note 10(b) in the financial statement and therefore no remittance were made to the Consolidated Fund.

20. Taxation – IAS 12

The Agency is a Semi-Autonomous Government Agency and thus its incomes are pure grants which under IPSAS are not taxable incomes.

21. Events after the reporting period – IPSAS 14

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

22. Ultimate and Holding Entity

The Agency is a Semi- Autonomous Government Agency under the Ministry of Sports Culture and Heritage. Its ultimate parent is the Government of Kenya.

23. Currency

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

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20. APPENDIX 1: 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

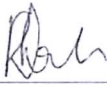
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2023/2024					
1.	Irregular Engagement of Legal Counsels Service Level Agreements did not specify the Scope of the services and the legal matters being handled.	The management will ensure future service level agreements are indicative of the scope of assignment as required.	CEO/Principal Legal Officer	Resolved	June 2025
2.	Delay in completion of Navision ERP Software The project scheduled timelines were behind schedule due to unavailability of staff.	The Agency commits to ensure staff attend to their respective roles in the rollout of the ERP Software.	CEO	Resolved	August 2025
3.	Board Members sitting in more than two committees without rotation contrary to section B part 4 of the Management of state corporations circular No. OP/CAB9/1A of 11th March 2020.	To CEO takes not for implementation and compliance with the respective circulars and directives.	CEO/Board Chairperson	Resolved	June 2025
PRIOR YEAR ISSUES					
2022/2023					
1.1	Lack of provision of Assets replacement Sinking Fund The management has not established an asset sinking fund for	The Agency to create a reserve for asset sinking fund.	The CEO/Principal Accountant	Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	replacement of depreciating assets				
2.0	Irregular Board meetings The Agency Board and committee conducted 7 special meetings without approval by the cabinet secretary	The board to strictly adhere to the provisions of Mwongozo code of governance 2015	CEO/Board	Resolved	30 th June 2024

CHIEF EXECUTIVE OFFICER

for Sign: 

Date 26th August 2025

APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY

Projects

The Agency carries out Anti-Doping Testing and Education programmes to ensure that only clean athletes compete. This is a recurrent budget programme and thus no development projects implemented by the Agency.

Status of Projects completion

The Agency does not implement development projects.

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APPENDIX III: INTER-ENTITY TRANSFERS

ENTITY NAME:		ANTI-DOPING AGENCY OF KENYA.		
Breakdown of Transfers from the State Department of Sports Development.				
FY 2024/2025				
a.	Recurrent Grants			
		<u>Bank Statement</u> <u>Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which</u> <u>the amounts relate</u>
		6-Sep-24	3,333,333	FY2024/2025
		14-Oct-24	1,666,666	FY2024/2025
		9-Dec-24	3,333,333	FY2024/2025
		7-Jan-25	1,666,665	FY2024/2025
		19-Feb-25	1,666,667	FY2024/2025
		12-Mar-25	1,666,667	FY2024/2025
		11-Apr-25	63,333,333	FY2024/2025
		6-May-25	61,666,667	FY2024/2025
		10-Jun-25	23,333,333	FY2024/2025
		*1-Jul-25	* 23,333,333	FY2024/2025
		Total	184,999,999	
b.	Development Grants			
		<u>Bank Statement</u> <u>Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which</u> <u>the amounts relate</u>
		Total	Nil	
c.	Direct Payments			
	Other recurrent	<u>Bank Statement</u> <u>Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which</u> <u>the amounts relate</u>
		23-Sep-24	10,000,000	FY2024/2025
		23-Sep-24	40,000,000	FY2024/2025
		2-Oct-24	150,000,000	FY2024/2025
		30-Dec-24	50,000,000	FY2024/2025
		5-Feb-25	100,000,000	FY2024/2025
		15-May-25	50,000,000	FY2024/2025
		Total	400,000,000	
d.	Donor Receipts			
		<u>Bank Statement</u> <u>Date</u>	<u>Amount (Kshs)</u>	<u>Indicate the FY to which</u> <u>the amounts relate</u>
		Total	Nil	

Head of Finance and Accounts

Sign

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APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Date received	Nature: Recurrent/Development/Others	Total Amount - KES	Where Recorded/recognized					Total Transfers during the Year
	As per bank statement			Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Youth Affairs, and Sports.	06/09/2024	Recurrent	3,333,333	3,333,333	-	-	-	-	3,333,333
Sports Arts and Social Development Fund	14/09/2024	Other Recurrent	10,000,000	10,000,000					10,000,000
Sports Arts and Social Development Fund	14/09/2024	Other Recurrent	40,000,000	40,000,000					40,000,000
Sports Arts and Social Development Fund	02/10/2024	Other Recurrent	150,000,000	150,000,000					150,000,000
Ministry of Youth Affairs, and Sports.	14/10/2024	Recurrent	1,666,666	1,666,666	-	-	-	-	1,666,666
Ministry of Youth Affairs, and Sports.	09/12/2024	Recurrent	3,333,333	3,333,333	-	-	-	-	3,333,333
Sports Arts and Social Development Fund	30/12/2024	Other Recurrent	50,000,000	50,000,000					50,000,000
Ministry of Youth Affairs, and Sports.	07/01/2025	Recurrent	1,666,665	1,666,665	-	-	-	-	1,666,665
Sports Arts and Social Development Fund	05/02/2025	Other Recurrent	100,000,000	100,000,000					100,000,000

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Ministry of Youth Affairs, and Sports.	19/02/2025	Recurrent	1,666,667	1,666,667	-	-	-	-	1,666,667
Ministry of Youth Affairs, and Sports.	12/03/2025	Recurrent	1,666,667	1,666,667	-	-	-	-	1,666,667
Ministry of Youth Affairs, and Sports.	11/04/2025	Recurrent	63,333,333	63,333,333	-	-	-	-	63,333,333
Ministry of Youth Affairs, and Sports.	06/05/2025	Recurrent	61,666,667	61,666,667	-	-	-	-	61,666,667
Sports Arts and Social Development Fund	15/05/2025	Other Recurrent	50,000,000	50,000,000					50,000,000
Ministry of Youth Affairs, and Sports.	10/06/2025	Recurrent	23,333,333	23,333,333	-	-	-	-	23,333,333
Ministry of Youth Affairs, and Sports.	01/07/2025	Recurrent	23,333,333	23,333,333	-	-	-	-	23,333,333
Total			<u>584,999,999.00</u>	<u>584,999,999.00</u>	=	<u>0.00</u>	=	=	<u>584,999,999.00</u>