

PARLIAMENT  
OF KENYA  
LIBRARY

# FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2013



**KENYA COPYRIGHT BOARD**  
PROTECTING COPYRIGHT, ENCOURAGING CREATIVITY







**REPUBLIC OF KENYA**



**KENYA COPYRIGHT BOARD**

# Financial Statements

For the Year Ended 30th June 2013

# Corporate Information

## **PRINCIPAL PLACE OF BUSINESS**

N.H.I.F BUILDING 5TH FLOOR, RAGATI ROAD  
P.O.BOX 34670-00100  
NAIROBI.

## **AUDITOR**

THE AUDITOR- GENERAL  
KENYA NATIONAL AUDIT OFFICE  
P.O.BOX 30084-00100  
NAIROBI.

## **BANK**

KENYA COMMERCIAL BANK  
A/C NO. 1104002450  
KIPANDE HOUSE.

*Kenya Copyright Board was established under the Copyright Act, 2001, Section 3 (1) as a body corporate. Its mandate is the overall administration and enforcement of copyright and related rights in Kenya.*

## **Our Vision**

To be a world class agency for the administration of Copyright and related rights

## **Our Mission**

To protect and promote Copyright in Kenya for socio-economic and cultural development

## **Our corporate values**

- Professional integrity and ethical standards
- Commitment
- Accountability and transparency
- Efficiency
- Respect for diversity.

## **Principle Activities**

The principle activities of the Kenya Copyright Board are;

- Registration of Copyright and related rights
- Licensing and supervision of collective management organizations
- Establishment and maintenance of a Copyright data base
- Training of rights holders
- Creation of awareness and publicity on Copyright and related rights
- Enforcement of Copyright Laws
- Constant review of the Copyright Laws.



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REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

**REPORT OF  
THE  
AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
KENYA COPYRIGHT BOARD FOR THE  
YEAR ENDED 30 JUNE 2013**



REPUBLIC OF KENYA



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NAIROBI

## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON KENYA COPYRIGHT BOARD FOR THE YEAR ENDED 30 JUNE 2013

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kenya Copyright Board set out on pages 3 to 17, which comprise the statement of financial position as at June 30, 2013, and the statement of comprehensive income, statement of changes in equity and statement of cash flows 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 14 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

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

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

#### **Auditor-General's Responsibility**

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

reasonable assurance about whether the financial statements are free from material misstatement.

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

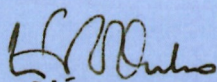
I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### **Opinion**

In my opinion, the financial statements present fairly, in all material respects the financial position of Kenya Copyright Board as at 30 June 2013 and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the Copyright Act, 2001.

#### **Other Matters**

The Kenya Copyright Board does not have a risk management policy and information technology strategy. Further, the internal audit unit and committee have no operational audit charter.



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**20 January 2014**

# Statement of Board Members Responsibilities

The Copyright Act Cap 130 of the Laws of Kenya that established the Kenya Copyright Board (KECOBO) requires the Board of Directors to prepare financial statements every financial year. These statements should give a true and fair view of the state of affairs of the Kenya Copyright Board and its operating results as at the end of that financial year. It also requires the management to ensure that proper accounting records are maintained. In addition, the management should ensure that KECOBO's assets are safe guarded.

The Board of Directors accepts responsibility for these financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates. These have been done in conformity with the Government Financial Regulations and the generally accepted accounting principles.

## AUDITORS

According to Government financial regulations and procedures, the accounts of every State Corporation shall be audited and reported annually by the Auditor-General in accordance with the Public Audit Act 2003 and hence the Board's Auditors will be Kenya National Audit of the Government of Kenya.



A handwritten signature in black ink, appearing to read 'Tom Mshindi', written in a cursive style.

**Mr. Tom Mshindi**

**CHAIRMAN, BOARD OF DIRECTORS**

**DATE: 24 January 2014**

# Directors and Statutory Information

## For the year ended 30th June 2013

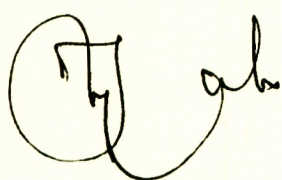
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<b>Mr. Tom Mshindi</b>	Chairman Kenya Copyright Board
<b>Mr. Anil Kumar Kapila</b>	Representative-Producers & Distributors of Audio Visual works
<b>Mr. John Katana Harrison</b>	Representative-Musicians
<b>Mr. Charles Asiba</b>	Representative- Film Associations
<b>Ms. Nancy Karimi</b>	Representative- Publishers, Authors and writers Associations
<b>Mr. Lawrence Njagi</b>	Representative- Publishers, Authors and writers Associations
<b>Dr. Henry Kibet Mutai</b>	Copyright Expert
<b>Mr. David Muriithi</b>	Copyright Expert
<b>Ms. Joy Mboya</b>	Copyright Expert
<b>Mr. Ezekiel Mutua</b>	Alternate to PS-Ministry of information, Communication and Technology
<b>Dr. Rhoda Birech</b>	Representative-Public universities
<b>Ms. Catherine Ngengi</b>	Copyright Expert
<b>Mr. Isaac Michael Rutenberg</b>	Representative-Software Associations
<b>Mr. Rufus Thuku</b>	Alternate to PS-Permanent Presidential Music Commission of Kenya
<b>Mr. Maina Kigaga</b>	Alternate to PS -Ministry of finance
<b>Ms. Belinda Kiilu</b>	Alternate to the Attorney General
<b>Mr. Philip Ndolo</b>	Representative -Police Commissioner

# Statement of Comprehensive Income

## For the year ended 30th 2013

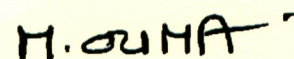
		<u>2013</u>	<u>2012</u>
		Kshs.	Kshs.
<b><u>INCOME</u></b>			
Income from Government		93,744,000	81,000,000
Court fines		–	124,450
Other Incomes	(7)	<u>2,569,746</u>	<u>2,904,427</u>
<b>Total income</b>		<b><u>96,313,746</u></b>	<b><u>84,028,877</u></b>
<b><u>EXPENDITURE</u></b>			
Employee Benefit Expenses	(9)	35,757,044	35,027,218
Operating Expenses	(10)	33,852,586	31,259,287
Board Expenses	(11)	6,198,769	6,736,160
Depreciation		7,233,189	6,286,804
Provision for Audit Fee		290,000	250,000
<b>Total Expenditure</b>		<b><u>83,331,588</u></b>	<b><u>79,559,469</u></b>
<b>SURPLUS FOR THE YEAR</b>		<b><u>12,982,158</u></b>	<b><u>4,469,48</u></b>



**MR. TOM MSHINDI**

**CHAIRMAN, BOARD OF DIRECTORS**

**DATE: 24 January 2014**



**DR. MARISELLA N OUMA,**

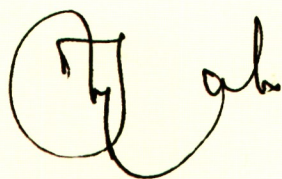
**EXECUTIVE DIRECTOR**

**DATE: 24 January 2014**

# Statement of Financial Position

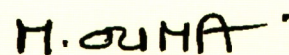
## As at 30th 2013

		2013 Kshs	<u>2012</u> Kshs
<b>ASSETS</b>	Notes		
<b>Non –Current assets</b>			
Property plant and Equipments	(2)	14,362,361	17,958,926
<b>Current Assets</b>			
Inventory	(3)	10,604,847	11,264,700
Receivable & Prepayments	(4)	4,819,749	3,705,755
Cash and Bank Balances	(5)	<u>20,471,950</u>	<u>5,197,557</u>
<b>TOTAL ASSETS</b>		<b><u>50,258,907</u></b>	<b><u>38,126,938</u></b>
<b>RESERVES &amp; LIABILITIES</b>			
Capital Reserves	(6)	3,437,014	3,437,014
Revenue Reserves		<u>42,086,600</u>	<u>29,104,442</u>
<b>Sub - Total</b>		<b>45,523,614</b>	<b>32,541,456</b>
<b>Current Liabilities</b>			
Payables & Accruals	(8)	<u>4,735,293</u>	<u>5,585,482</u>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b><u>50,258,907</u></b>	<b><u>38,126,938</u></b>



**MR. TOM MSHINDI**  
**CHAIRMAN, BOARD OF DIRECTORS**

**DATE: 24 January 2014**



**DR. MARISELLA N OUMA,**  
**EXECUTIVE DIRECTOR**

**DATE: 24 January 2014**

# Statement of Cashflow

## For the Year Ended 30th June 2013

<b>Surplus for the year</b>	<b>12,982,158</b>	<b>4,469,408</b>
Adjusted for:		
Depreciation	7,233,189	6,286,804
	<b><u>20,215,347</u></b>	<b><u>10,756,212</u></b>
<b><u>Changes in working capital</u></b>		
Increase/Decrease in Debtors	(1,113,994)	511,213
Increase/Decrease in Creditors	(850,189)	2,383,188
Increase/Decrease in Stock	659,853	899,432
<b>Net Cash flow from operating activities</b>	<b><u>1,304,330</u></b>	<b><u>3,793,833</u></b>
<b><u>Cash flow from investing activities</u></b>		
Purchase of assets	(3,636,624)	(11,822,286)
<b>Net cash flow from investing activities</b>	<b><u>(3,636,624)</u></b>	<b><u>(11,822,286)</u></b>
<b><u>Cash flow from Financing activities</u></b>		
<b>Net Cash flow from financing activities</b>	-	-
Increase in Cash and cash equivalents	15,274,393	2,727,759
Cash and cash Equivalent at the beginning	5,197,557	2,469,798
<b>Cash &amp; Cash equivalent at the end</b>	<b><u>20,471,950</u></b>	<b><u>5,197,557</u></b>

# Statement of Changes in Equity

## For the Year Ended 30th June 2012

	<b>Capital</b>	<b>Revenue</b>	
	<b><u>Reserve</u></b>	<b><u>Reserve</u></b>	<b><u>Total</u></b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Opening Balance	3,437,014	24,635,034	28,072,048
Surplus	—	4,469,408	4,469,408
<b>Balance as at 30<sup>th</sup> June 2012</b>	<b><u>3,437,014</u></b>	<b><u>29,104,442</u></b>	<b><u>32,541,456</u></b>

# Statement of Changes in Equity

## For the Year ended 30th June 2013

	<b>Capital</b>	<b>Revenue</b>	
	<b><u>Reserve</u></b>	<b><u>Reserve</u></b>	<b><u>Total</u></b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Opening Balance	3,437,014	29,104,442	32,541,456
Surplus	—	12,982,158	12,982,158
<b>Balance as at 30<sup>th</sup> June 2013</b>	<b><u>3,437,014</u></b>	<b><u>42,086,600</u></b>	<b><u>45,523,614</u></b>

# Notes to the Financial Statements

## NOTE 1:

### ACCOUNTING POLICIES

The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS). Treatment of similar items is consistently applied. The financial statements have been prepared in Kenyan shillings.

#### (a) Basis of preparation

The financial statements have been prepared under the historical cost convention.

#### (b) Revenue recognition

The Source of Board revenue includes the Government grant and Appropriation in Aid.

Revenue is recognized in the financial statement when received. The primary source of revenue being the Government grant channeled to the Board through the Mother Ministry "State Law Office". The Board is also expected to raise appropriation in aid from Registration fees for copyright and related works and sale of the anti piracy security device.

#### (c) Board Assets

Board Assets are stated at net asset value that is cost less accumulated depreciation.

#### d) Depreciation

Depreciation is calculated on straight line basis, and the annual depreciation rate is as follows:

Motor vehicles	25%
Furniture and fittings	12.5%
Office equipment	12.5%
Computers	33.3%

Full depreciation is charged in the year of purchase /acquisition and none in the year of disposal.

#### e) Cash and cash equivalents

Cash and cash equivalents comprise of Balance in the Bank account and Cash at hand.

# Notes to the Financial Statements..cont

## **(g) Retirement benefit obligation**

The Board established an umbrella pension scheme for all full time permanent employees on 1<sup>st</sup> September 2012 with BRITAM Insurance which at retirement pays 1/3 rd of the accrued value to the retiree as a single lump sum and the remaining 2/3 rds of the value paid as monthly income for life.

The Board makes 15% contribution while the employee contributes 7.5% of the basic salary towards the retirement benefit scheme.

During the year the Board made a remittance of 31% of the Government pension for the Officers seconded from the Central Government for the period that the Board did not have the Retirement scheme in place.

## **h) No. of employees**

In the Financial Year 2011/2012 and 2012/2013 the Board had 35 employees and 36 employees respectively.

## **i) Inventory**

The Inventory is valued at Cost or Net realizable value

## **j) Capital reserves**

Capital reserves constitute of the Assets inherited by the Board from State Law Office.

## **k) Partitioning**

Kshs.1,626,974.00 worth of partitioning paid by the board for the period that Kenya Copyright Board occupied offices on forth floor will cover the last 15 months to the end of the current lease.

## **l) Bank balance**

The bank balance as at 30<sup>th</sup> June 2013 was Kshs.20.4million. The money was expected to be used in making payments (payables and accruals note.8) as at the end of the financial year totaling to kshs.5.4million which had LPOs and LSOs issued before the end of the financial year but had goods/services not supplied or partly serviced. Payables totaling to kshs.3.99million relate to NHIF partitions recognized in the books at the inception of the lease agreement which is payable in a period of 6 years at the rate of kshs.11.50 per sq.ft. per month from the date of signing the lease agreement.

Of this Kshs.20.4 million, Kshs.8.8million had been set aside to cater for the improved staff salaries, of which the response had not been received from Salary Remuneration Commission by the end of the Financial Year.

# Notes to the Financial Statements..cont

## NOTE 2:

### FIXED ASSETS SCHEDULE AS AT 30<sup>TH</sup> JUNE 2013

	Motor vehicles Kshs.	Office Equipment Kshs.	Furniture & Fittings Kshs.	Computers Kshs.	Totals Kshs.
<b>COSTS</b>					
Cost/Valuation As at 1 <sup>st</sup> July 2012	10,564,308	2,918,280	11,363,273	5,587,186	30,433,047
Additions	Nil	69,800	1,086,000	2,480,824	3,636,624
As at 30 <sup>th</sup> June 2013	10,564,308	2,988,080	12,449,273	8,068,010	34,069,671
<b>DEPRECIATION</b>					
Acc. dep	(5,213,578)	(945,684)	(3,126,018)	(3,188,841)	(12,474,121)
Charge for the year	(2,641,077)	(373,510)	(1,556,159)	(2,662,443)	(7,233,189)
<b>NET BOOK VALUE</b>					
As at 30 <sup>th</sup> June 2013	2,709,653	1,668,886	7,767,096	2,216,726	14,362,361
As at 30 <sup>th</sup> June 2012	5,350,730	1,972,596	8,237,255	2,398,345	17,958,926

## NOTE 3:

### INVENTORY

	<u>2013</u>	<u>2012</u>
	Kshs.	Kshs.
Stationery	380,312	816,552
Computer Accessories	245,880	207,500
Cleaning and Sanitary	1,770	7,215
Building and Construction	390	19,496
Holograms	<u>9,976,495</u>	<u>10,213,936</u>
<b>Total</b>	<b><u>10,604,847</u></b>	<b><u>11,264,700</u></b>

# Notes to the Financial Statements..cont

## NOTE 4:

	<u>2013</u>	<u>2012</u>
	Kshs.	Kshs.
<b>RECEIVABLES AND PREPAYMENTS</b>		
Staff Debtors		
- Salary Advance	58,965	-
- Temporary Imprest	623,328	
Rent Deposit	2,441,205	2,441,205
Medical Insurance (CIC)	370,801	-
July Airtime and Internet	60,900	-
Judiciary Fines	<u>1,264,550</u>	<u>1,264,550</u>
<b>Total</b>	<b><u>4,819,749</u></b>	<b><u>3,705,755</u></b>

## NOTE 5: CASH AND BANK BALANCES

	<u>2013</u>	<u>2012</u>
	Kshs.	Kshs.
Bank Balance	20,413,544	5,195,522
Cash Balance	<u>58,406</u>	<u>2,035</u>
<b>Total</b>	<b><u>20,471,950</u></b>	<b><u>5,197,557</u></b>

## NOTE 6: EQUITY

	<u>2013</u>	<u>2012</u>
	Kshs.	Kshs.
<b>Capital reserves</b>	<b><u>3,437,014</u></b>	<b><u>3,437,014</u></b>

## NOTE 7: OTHER INCOMES

	<u>2013</u>	<u>2012</u>
	Kshs.	kshs
Copyright Registration	940,000	566,250
Sale of Stickers	965,000	1,490,500
Sale of Tenders	318,000	147,000
Refund	261,370	693,697
Other Incomes	<u>85,376</u>	<u>6,980</u>
<b>Total</b>	<b><u>2,569,746</u></b>	<b><u>2,904,427</u></b>

# Notes to the Financial Statements..cont

## NOTE 8: PAYABLES & ACCRUALS

	<u>2013</u>	<u>2012</u>
	<u>Kshs</u>	<u>Kshs.</u>
Provision for Audit fees	290,000	250,000
Partitioning	3,994,939	5,323,879
NSSF	2,000	2,000
PAYE	9,000	9,000
Sheria Welfare Association	1,000	600
Staff Creditors	15,924	3
Big City Ltd	58,000	
Centre Press Media	94,200	
Computer Biz Machines	9,000	
Kenya Toners & Ink Supplies Ltd	152,160	
Exclusive Bureau	15,785	
Silverbird Travel	<u>93,285</u>	
<b>Total</b>	<b><u>4,735,293</u></b>	<b><u>5,585,482</u></b>

# Notes to the Financial Statements..cont

## NOTE 9: EMPLOYEE BENEFIT EXPENSE

	<b><u>2013</u></b> <b>Kshs</b>	<b><u>2012</u></b> <b>Kshs</b>
Basic salaries-permanent employees	18,362,009	17,432,153
House allowance	7,919,097	7,541,195
Medical allowance	2,274,523	2,589,465
Executive Director Allowance	360,000	–
Non practicing	870,000	1,080,000
Responsibility allowance	293,637	–
Commuter allowance	2,026,610	2,033,681
Extraneous Allowance	1,272,494	858,411
Leave allowance	150,000	192,000
Internship allowance	236,335	236,000
Statutory deductions	41,000	39,000
Government Pension	580,400	1,053,580
Gratuity	–	1,971,733
Kecobo Retirement Benefit	<u>1,370,939</u>	–
<b>Total Employee Benefits</b>	<b><u>35,757,044</u></b>	<b><u>35,027,218</u></b>

# Notes to the Financial Statements..cont

## NOTE 10: OPERATING EXPENSES

	<u>2013</u> Kshs	<u>2012</u> Kshs
<b>Utilities supplies &amp; services</b>		
Telephone, Telex, Facsimile & phone services	689,575	850,629
Internet & Telephone connection	-	10,538
Courier & postal services	41,592	31,344
<b>Domestic travel &amp; other transport costs</b>		
Travel cost	804,815	882,400
Daily subsistence	4,079,483	4,126,205
<b>Foreign travel &amp; other transport costs</b>		
Travel cost	2,179,964	1,235,441
Daily subsistence	2,220,799	2,330,909
<b>Publicity/Advertising</b>		
Publishing & Printing services	626,096	1,313,174
Subscription to newspaper& Magazines	170,060	387,510
Public Communication	1,275,478	
Advertising	649,828	778,513
Awareness & Publicity	590,465	1,623,365

# Notes to the Financial Statements..cont

## OPERATING EXPENSES (CONTINUED)

	2013 Kshs	2012 Kshs
<b>Rentals of produced asset</b>		
Rent and Rates	10,040,854	8,708,478
Parking Fees	523,800	311,150
<b>Training expense</b>		
Travel Expenses	54,365	263,025
Instructor Remuneration	14,000	265,268
Subsistence and Accommodation	1,021,130	-
Hire of Training Facilities	409,844	1,275,924
Tuition Fees	2,064,188	643,488
<b>Office Catering Services</b>		
Office Catering Services	1,142,227	969,540
<b>Office Library and Staff Uniform</b>		
Education and Library Services	-	2,300
Purchase of uniforms and clothing	225,900	-
<b>Office &amp; General Supplies</b>		
General Office Supplies	657,734	710,977
Computer Accessories	212,573	560,506
Sanitary and Cleaning	66,583	64,915

# Notes to the Financial Statements..cont

<b>OPERATING EXPENSES (CONTINUED)</b>	<b><u>2013</u></b>	<b><u>2012</u></b>
	Kshs	Kshs
<b>Motor Vehicle Related Expenses</b>		
Insurance Expense	592,955	563,323
Fuel & Lubricants	998,224	799,641
<b>Other operating expenses</b>		
Bank Services, Commission and Charges	116,565	97,607
Contracted Guards & cleaning services	-	127,200
General Office Insurance	185,085	124,271
<b>Contracted Professional Services</b>		
Professional Services	1,008,678	559,400
<b>Routine Maintenance</b>		
Maintenance of Computers	50,460	57,600
Maintenance of Buildings	372,393	316,980
Maintenance of Furniture & Equipment	19,000	32,091
Maintenance of Motor Vehicles	428,683	398,599
<b>Specialized material &amp; services</b>		
Specialized material & services (APSD)	319,190	836,976
<b>TOTAL OPERATING EXPENSES</b>	<b><u>33,852,586</u></b>	<b><u>31,259,287</u></b>

## NOTE 11: BOARD EXPENSES

### Board Expenses

<b><u>2013</u></b>	<b><u>2012</u></b>
Kshs.	Kshs
<b><u>6,198,769</u></b>	<b><u>6,736,160</u></b>

## NOTE 12: COMMITMENTS

The Board had commitments amounting to Kshs 4.66 million for items not delivered as at 30<sup>th</sup> June 2013.

## **Kenya Copyright Board**

NHIF Building, 5th Floor, NHIF Building,  
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