

REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 17 JUN 2026

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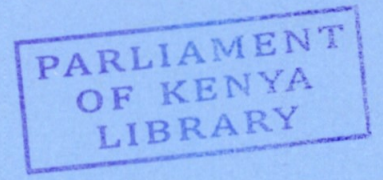
TABLED
BY
OF

Hon. Naomi Wago, MP
Deputy Majority Whip

CLERK-AT
THE-TABLE:

Mado Atabo

THE AUDITOR-GENERAL

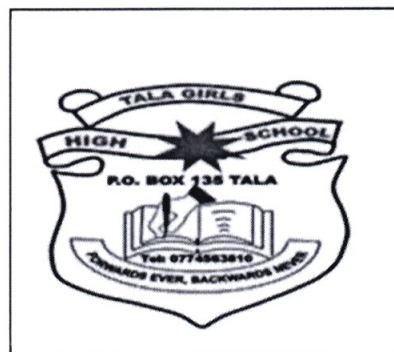


ON

ST. BARBARA TALA GIRLS' HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

MACHAKOS COUNTY



ST. BARBARA TALA GIRLS' HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

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2. Key School Information and Management

(a) Background information

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

The school was re-registered in 3rd July 2024 under registration number **16S300011128** and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 867 students as at 30th June 2025. It has 15 streams and 40 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Emmanuel K. Musau	Chairman/Sponsor	18/05/2022
2	Annabella Mbugi, EBS	Secretary - Principal	Posted- January 2018
3	Joel Nyamweya	Member	18/05/2022
4	Jane Njeri Karomo	Member	18/05/2022
5	Dr. Margaret Muthui	Member	18/5/2022
6	Janet Mutua	Member	18/05/2022
7	Dr. Benard Mua	Member	18/05/2022
8	Doris Mukwale	Member	18/5/2022
9	John Makenzi	Member – Rep CEB	18/5/2022
10	Vincent Mwanzia	Member- Rep Teachers	18/05/2022
11	Francis Kunga	Member –sponsor	26/08/2022
12	Eng. Kimeu Kathitu	Member – Special interest group	18/5/2022
13	Virginia Nzau	Members - Sponsor	18/5/2022
14	David K. Mbuvi	Member - Special Needs	18/05/2022
15	Mary Mutua	Co-opted	18/05/2022
16	Edwin Kimtai	Co-opted	18/05/2022
17	David Kande	Co-opted	18/05/2022

The new Board of Management was inaugurated on 1st August 2025.

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The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Emmanuel Musau Annabella Mbugi,E Doris Agnes Mukwale Fr. Francis Kunga Joel Nyamweya	Chairman Secretary Member Member Member	2
2	Finance, procurement and general-purpose Committee	Emmanuel musau Annabella Mbugi,E Fr. Francis Kunga Dr. Benard Mua Dr. Margaret Muthui	Chairman Secretary Member Member Member	3
3	Development Committee	Eng. Peter Kimeu Annabella Mbugi,E David Kilonzo Jane N. Karimo Eng. Edwin Kimtai	Chairman Secretary Member Member Member	3
4	Academic Committee	John Makenzi Annabella Mbugi,E Vincent Mwanzia Virginia Nzau	Chairman Secretary Member Member	1

St. Barbara Tala Girls' High School**Annual Report and Financial Statements For the year ended 30th June 2025**

5	Discipline and welfare Committee	Doris Mukwale Annabella Mbugi,E Dr. Margaret Muthui Janet M.K Mutua Dr. Joel Nyamweya	Chairperson Secretary Member Member Member	1
6.	Audit Committee	Dr. Benard Mua Annabella Mbugi,E Emmanuel Musau Fr. Francis Kunga Dr. Joel Nyamweya Dr. Margaret Muthui	Chairperson Secretary Member Member Member Member	2

The new Board of Management committees were appointed on 1st August 2025.

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Annabella Kiriinya, EBS	204684
2	Deputy Principal- Administration	Nancy Kina Nyaga	298805
3	Deputy Principal - Academics	Ruth Ouko	390740
4	School Bursar	Peter Kinyanjui	NA
5	Accounts Clerk	CPA Zipporah Mutua	12361
6	Senior Teacher	Janeffer Kyalo	496939
7	Veronica Nduguya	Dean of studies	476512
8	Justinah Mwatu	Head of Department - Boarding	394242

(e) Schools contacts

Post Office Box: 135-90135. Tala
Telephone: 0110 027 954
E-mail: talagirls16@gmail.com
Website: NA

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

(f) School Bankers

The school operated 5 bank accounts as follows;

- | | |
|------------------|---------------|
| 1. Name of Bank: | KCB |
| Branch: | Tala |
| P.O Box | 173 |
| Account Number: | 1107262194 |
| 2. Name of Bank: | Equity Bank |
| Branch: | Tala |
| P.O Box | 343 |
| Account Number: | 0900294214921 |
| 3. Name of Bank: | KCB |
| Branch: | Tala |
| P.O Box | 173 |
| Account Number: | 1107393566 |
| 4. Name of Bank: | KCB |
| Branch: | Tala |
| P.O Box | 173 |
| Account Number: | 1107393361 |
| 5. Name of Bank: | KCB |
| Branch: | Tala |
| P.O Box | 173 |
| Account Number: | 1272341348 |

(g) Independent Auditors

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

St. Barbara Tala Girls' High School**Annual Report and Financial Statements For the year ended 30th June 2025****3. Summary Report of Performance of The School**

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

a) Financial performance:

S/No	Performance Criteria	Year Ended 30 th June 2025	Year Ended 30 th June 2024	Year Ended 30 th June 2023
	SURPLUS/DEFICIT	-4,142,119	1,540,432	217,955
	DIRECT CAPITATION GRANTS	15,007,827	17,740,478	11,829,132
	OTHER INCOMES	54,186,728	57,640,326	60,191,383
	GROWTH OF OTHER INCOMES	-3,453,598	-2,551,057	2,123,651
	EXPENDITURE/PAYMENTS	73,336,674	79,734,773	82,489,561
	GROWTH OF EXPENDITURE	-6,398,099	-2,754,788	15,162,115
	MOVEMENT OF DEBTORS/RECEIVABLES	14,105,609	18,312,013	15,044,813
	MOVEMENT OF CREDITORS/PAYABLES	7,221,377	13,276,681	10,009,481

b) Teacher Student ratio:

Between the month of July 2024 and June 2025, the teacher to student ratio was as follows:

Enrolled students = 867
Number of streams = 15
Teachers recruited = 3
Teachers posted to school = 1
Teachers transferred/retired = 5
Teachers employed by TSC = 36
Teachers employed by BOM = 4
Total number of teachers = 40
Teacher to student ratio = 1:22

St. Barbara Tala Girls' High School
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c) The mean score in the 2022,2023 and 2024 KCSE:

Year	Enrolment	Mean	Transition	Transition (%)	School Target	Comments
2024	225	6.2793	200	88.89%	7.2	Most of the learners transitioned to institutions of higher learning.
2023	224	6.5312	215	95.98 %	7.5	Most of the learners transitioned to institutions of higher learning.
2022	217	6.116	200	92.2%	7.5	Most of the candidates transitioned to institutions of higher learning.

d) Number of Candidates in the 2022,2023 and 2024 KCSE:

2022 – 217 Candidates

2023 - 224 Candidates

2024 - 225 Candidates

e) The capacity of the school:

Enrollment	Class Rooms	Labs	Dorms	Dining Hall	Chairs	Lockers	Lab Stools	Adm Block	Water System	Perimeter Wall	Library hall	Bath Doors	Toilet Doors	Urinals
867	15	5	8	1	1190	1190	261	2	1	0	1	60	92	3

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory	Parents	Completed	9,142,209	2,759,761	Completed
Classrooms	M.O.E	Completed	5,583,295	1,690,628	Completed
Kitchen	Parents	Ongoing	1,749,680	1,094,882	October 2025
Pavements	Parents	Completed	129,000	129,000	Completed



.....
School Principal

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

4. Statement of School Management Responsibility

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

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

The Board of Management of St. Barbara Tala Girls' High School accepts responsibility for the school's financial statements, which have been prepared on an accrual basis unless otherwise specified (for example, statement of cash flow), using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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



.....
Name: Dr. Joyce M. Mutinda, EBS.

Designation: Chairperson, School Board of Management

Date: 31/03/2026



.....
Name: Damaris M. Francis

Designation: School Principal & Secretary to Board of Management

Date: 31-03-2026



.....
Name: CPA Zipporah K. Mutua

Designation: Bursar/ Finance Officer

Date: 31-03-2026

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
E-mail: 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 ST. BARBARA TALA GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 - MACHAKOS COUNTY

PREAMBLE

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

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

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 transitional International Public Sector Accounting Standards (IPSAS) financial statements of St. Barbara Tala Girls' High School - Machakos County set out on pages 1 to 16, which comprise of the statement of assets and liabilities as at 30 June, 2025 and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in

Report of the Auditor-General on St. Barbara Tala Girls' High School for the year ended 30 June, 2025 - Machakos County

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 transitional International Public Sector Accounting Standards (IPSAS) financial statements present fairly, in all material respects, the financial position of St. Barbara Girls' High School - Machakos County as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury Circular No.3 of 14 April, 2025.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Barbara Tala Girls' High School - Machakos County Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Matters

1. Unresolved Prior Year Audit Issues

Several issues raised in the Auditor-General's report for the year ended 30 June, 2023 and 2024 remained unresolved as at 30 June, 2025. Although Management provided explanations on the status of these matters, the issues had not been fully resolved by the time of this audit.

No.	Financial Year	Audit Issue
1.	2022/2023	Non-Remittance of Pension and Gratuity
2.	2023/2024	Long Outstanding Payables
3.	2023/2024	Lack of Ownership Documents

2. Errors and Omissions in the Reporting Templates

The financial statements have been prepared using the financial year 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary Schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the

Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

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

In connection with my audit on the on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Underfunding of Capitation Grants

The statement of financial performance reflects Government grants for tuition, operations and infrastructure of Kshs.2,840,994, Kshs.8,685,083 and Kshs.3,481,750 as disclosed in Notes 1, 2 and 3 to the financial statements respectively. The School received capitation grants of Kshs.15,670.92 per student which differed with the approved capitation by the Ministry of Education of Kshs.22,244 per student resulting in an underfunding of the School by Kshs.6,514,643 as tabulated below;

School Term	Expected Amount per Student (Kshs.)	Actual Received per Student (Kshs.)	Amount Difference per Student (Kshs.)	No of Students Registered In NEMIS	Underfunding (Kshs.)
3 rd Term- September, 2024	20%*22,244= 4,448.80	3,380.72	1,067.28	1190	1,270,063
1 st Term January, 2025	50%*22,244= 11,122	8818.60	2,305.40	932	2,148,633

School Term	Expected Amount per Student (Kshs.)	Actual Received per Student (Kshs.)	Amount Difference per Student (Kshs.)	No of Students Registered In NEMIS	Underfunding (Kshs.)
2 nd Term - May, 2025	30%*22,244= 6,673.20	3,471.60	3,201.6	967	3,095,947
Total	22,244	11,262	6,575		6,514,643

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

2. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance reflects operations payments of Kshs.11,996,453 as disclosed in Note 7 to the financial statements. Included in the expenditure is Kshs.262,600 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.262,600 could not be confirmed.

3. Lack of a Functional Procurement Unit

The School did not have an established procurement function managed by qualified procurement professional as required under Section 47(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

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

4. Failure to Prepare School Improvement Plan

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

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

5. Delay in Transfer of Infrastructure Capitation Grants

The statement of financial performance reflects, infrastructure grants of Kshs.3,481,750 as disclosed in Note 3 to the financial statements. The School received Government grant for operation which included infrastructure grant from the Ministry of Education credited

in the operations bank account which was to be transferred to infrastructure account within 15 days upon receipt. However, review of the bank statements revealed that Kshs.1,864,000 was transferred to infrastructure account one month later. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 20 March, 2025 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account fifteen (15) days upon receipt of the funds in the operations account.

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

6. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.14,105,609 in respect of fees arrears as disclosed in Note 12 to the financial statements. Included in the balance is Kshs.7,335,325 which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

7. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects Kshs.6,934,642 in respect of infrastructure as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.5,545,283 in respect of procurement contracts signed with the School's contractors. Review of payment vouchers revealed that the Public Procurement Capacity - Building Levy of 0.03% was not deducted from the contracts contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority.

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

8. Late Submission of Financial Statements

The School's financial statements for the year ended 30 June, 2025 were submitted to the Auditor-General on 26 September, 2025. This was contrary to The National Treasury Circular Reference No. AG.3/68VOL (41) of 4 December, 2024, which directed that, all public sectors entities, for both National and County Government to prepare and submit annual financial statements for the year ended 30 June, 2025 to the Auditor-General by 31 August, 2025.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Function

During the year under review, the School did not have an internal audit function. Although, Management indicated that the function was undertaken by the State Departments' Internal Audit Unit, no reports were provided for audit review. This was contrary to Regulation 166(1) of the Public Finance Management (National Government) Regulations, 2015 which states that each year, the Internal Audit Unit of a National Government entity shall assess its own effectiveness through an internal performance appraisal and shall carry out annual review of the performance of the internal audit activity commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of effective oversight mechanisms could not be confirmed.

2. Incomplete Assets Register

During the year under review, the School revalued its assets. However, review of the fixed assets registers and enquiry made revealed that the School was yet to update its assets register with details such as unique identification numbers, date of acquisition, initial cost/valuation, additions during the year, disposal amounts, dates of disposal, location, depreciation and net book values. This was contrary to Section 79 of the Public Finance Management Act, 2012 which requires Public Officers to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property and Regulations 143(1) and 143(2) of the Public Finance (National Government) Regulations, 2015.

In the circumstances, the existence of effective measures in the management of assets could not be confirmed.

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

Responsibilities of Management and Board of Management

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCFA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 April, 2026

St. Barbara Tala Girls' High School

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

6. Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024/2025	2023/2024
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,840,994	2,759,051
Government grants for operations	2	8,685,083	14,981,427
Government Grants for infrastructure	3	3,481,750	5,894,400
School fund income- parents' contributions	4	54,132,728	57,640,326
Miscellaneous incomes	5	54,000	-
Total Receipts		69,194,555	81,275,204
Payments			
Tuition	6	3,336,021	1,888,684
Operations	7	11,996,453	12,771,540
Infrastructure	8	6,934,642	9,490,466
Boarding and school fund	9	51,069,558	55,584,082
Total Payments		73,336,674	79,734,772
Surplus/Deficit		-4,142,119	1,540,431

The school financial statements were approved on 31/03/2026 and signed by:


 Name: Dr. Joyce M. Mutinda, EBS.

Chairperson BOM

Date: 31/03/2026


 Name: Damaris M. Francis
 School Principal/ Secretary to BOM

Date: 31/03/2026


 Name: CPA Zipporah K. Mutua

Bursar/ Finance Officer

Date: 31/03/2026

St. Barbara Tala Girls' High School

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

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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,479,354	10,460,977
Cash balances	11	10,501	19,897
Total cash and cash equivalent		4,489,855	10,480,874
Account's receivables	12	14,105,609	18,312,013
Total financial assets (a)		18,595,464	28,792,887
Financial liabilities			
Accounts payables	13	7,221,377	13,276,681
Total Financial Liabilities (b)			
Net financial assets (a-b)		11,374,087	15,516,206
Represented by			
Accumulated fund b/fwd	14	15,516,206	13,975,774
Surplus/deficit for the year		-4,142,119	1,540,432
Net Assets		11,374,087	15,516,206

The school's financial statements were approved on 31-03- 2026 and signed by:

.....
Name: Dr. Joyce M.
Mutinda,EBS.

Chairperson BOM

Date: 31/03/2026

.....
Name: Damaris M. Francis
School Principal/ Secretary to
BOM

Date: 31-03-2026

.....
Name: CPA Zipporah K.
Mutua

Bursar/ Finance Officer

Date: 31-03-2026

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

8. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,840,994	2,759,051
Government grants for operations	2	8,685,083	14,981,427
Government grants for infrastructure	3	3,481,750	5,894,400
School fund income- parents contributions/ fees		48,738,756	57,640,326
Other income	5	54,000	
Total receipts		63,800,583	81,275,204
Payments			
Cash outflows for tuition		2,524,818	1,888,684
Cash outflows for operations		11,565,150	12,771,540
Cash outflows Boarding/lunch and school fund payments		48,766,991	55,584,082
Total payments		62,856,959	70,244,307
Net cash inflow/outflow from operating activities		943,624	11,030,898
Cash flow from investing activities			
Acquisition of assets(Cash outflows under infrastructure)	8	6,934,642	9,490,466
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities		-6,934,642	-9,490,466
Cash flow from Financing activities			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash inflow/outflow from financing activities			
Net increase/decrease in cash and cash equivalents		-5,991,018	1,540,432
Cash and cash equivalent at beginning of the FY		10,480,874	8,940,442
Cash and cash equivalent at end of the FY		4,489,855	10,480,874

The school's financial statements were approved on 31-03- 2026 and signed by:

.....
Name: Dr. Joyce M. Mutinda,EBS.

Chairperson BOM

Date: 31/03/2026

.....
Name: Damaris M. Francis
School Principal/ Secretary to BOM

Date: 31-03-2026

.....
Name: CPA Zipporah K. Mutua

Bursar/ Finance Officer

Date: 31-03-2026

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	4,144,000	-	4,144,000	2,840,994	69%
(2) Capitation Grant on Operations					
Other voteheads	10,400,000	-	10,400,000	6,967,988	67%
Repairs And Maintenance		-			
Medical	1,980,000	-	1,980,000	1,032,200	52%
Activity	1,432,500	-	1,432,500	684,895	48%
3) FDSE for infrastructure					
Maintenance &Improvement MoE	6,910,000	-	6,910,000	3,481,750	50%
M&I parents' contribution	305,872		305,872		
(4) Fees Charged on Parents					
Other voteheads	12,319,500	-	12,319,500	10,762,451	87%
Repairs And Maintenance	8,315,000	-	8,315,000	8,283,493	100%
Activity	238,750	-	238,750	420,450	176%
Fee On Boarding Equipment and Stores	26,492,675	-	26,492,675	29,272,362	110%
Other Incomes				54,000	
Total Income	72,538,297	-	72,538,297	63,800,583	88%

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

(6) Expenditure For Tuition					
Teaching / Learning Materials	4,144,000	-	4,144,000	2,519,925	60%
Bank Charges				4,893	
(7) Expenditure For Operations					
Other voteheads	10,400,000		10,400,000	10,054,339	97%
Repairs, Maintenance & Improvements	6,910,000		6,910,000	1,170,670	17%
Medical	1,980,000		1,980,000	-	0%
Activity Expenses	1,432,500		1,432,500	292,500	20%
Bank charges				10,131	
Employer NSSF				37,510	
(8) Expenditure For infrastructure					
Construction of classrooms	305,872	-	305,872	1,690,628	
Construction of Pavements				129,000	
Construction of DORMS				2,759,761	
Construction of Kitchen				1,094,882	
Bank Charges				5,391	
Project management team				300,000	
Purchase of furniture				379,000	
General repairs (School fund)				500,000	
Repair of Borehole				75,980	
(9) Expenditure For school fund/lunch/boarding					
Other voteheads	12,319,500	-	12,319,500	14,467,096	117%
Repairs, Maintenance and Improvements	8,315,000	-	8,315,000	798,445	10%
Activity	238,750	-	238,750	184,160	77%
Boarding Equipment and Stores	26,492,675	-	26,492,675	33,090,040	125%
Employer NSSF				223,450	
Advance paid				3,800	
Totals	72,538,297		72,538,297	69,791,601	96%

Note: Budget for FDSE infrastructure is captured under operations account and school fund account under the repair and maintenance vote head.

Operations account and school fund account share vote heads hence the budget for the individual vote heads is distributed between the two accounts based on the fees structure allocations.

- i. The underutilization of income under Tuition account on teaching and learning materials is due to under capitation from the government.
- ii. The underutilization of income under Operations account on other vote heads is due to under capitation from the government.
- iii. The underutilization of income under infrastructure account on maintenance and improvement is due to under capitation from the government.
- iv. The underutilization of income under Operations account on medical and insurance is due to under capitation from the government.
- v. The underutilization of income under Operations account on activity is due to under capitation from the government.
- vi. The over utilization of income under income from parents on Boarding, equipment and stores is due to fees arrears which were recovered from parents from the last financial year.
- vii. The underutilization of expenditure under the Tuition account on teaching and learning materials is due to minimisation of purchases done due to lack of enough funds from the government.
- viii. The underutilization of expenditure under Operations account on maintenance and improvement is because the budgeted funds were not fully received, hence whatever was spend is what was available.
- ix. The under utilization of expenditure under Operations account on activity was due to delay in capitation release hence lacking any money to spend.
- x. The underutilization of expenditure under Operations account on medical was due to lack of funds for spending from the government hence the expenditure was incurred under school fund due to urgency of drugs.
- xi. The underutilization of expenditure under School fund account on activity was due to minimisation of spending due to lack of enough funds.
- xii. The underutilization of expenditure under school fund account on maintenance and improvement was because that was the amount available for usage from the collections.
- xiii. The overutilization of expenditure under school fund account on Boarding, equipment and stores was due to increased cost of food stuff in the last financial year.
- xiv. The overutilization of expenditure under school fund account on other vote heads was due to increased cost of items over the last financial year.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, the entity has taken a phase approach and therefore has taken advantage of not recognising inventory and fixed assets in the financial statements and recognised financial assets including cash and cash equivalent, receivables and payables, for the year 2024-2025, the entity will recognise fixed assets and inventories in the second year, these first year financial statements are transitional financial statements.

Basis of Preparation

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

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred. The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the

St. Barbara Tala Girls' High School

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

school includes such value in the statement of financial performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

St. Barbara Tala Girls' High School

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

10. Subsequent events

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

St. Barbara Tala Girls' High School**Annual Report and Financial Statements For the year ended 30th June 2025****11. Notes To the Financial Statements****1 Government Grants for Tuition**

Description	2024/2025	2023/2024
	Kshs	Kshs
Teaching / Learning Materials	2,840,994	2,759,051
Others (<i>specify</i>) *	-	-
Total	2,840,994	2,759,051

2 Government Grants for Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	-	-
Repairs And Maintenance	-	4,370,700
Medical	1,032,200	921,225
CBC Classroom	-	1,576,440
Activity	684,895	896,188
Other Vote Heads (p.emol, lt&t,ew&c,adm)*	6,967,988	7,216,873
Total	8,685,083	14,981,427

3 Government Grants for infrastructure

Description	2024/2025	2023/2024
	Kshs	Kshs
Maintenance & Improvement from operations	3,481,750	1,894,400
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other- parents contributions from school fund	-	4,000,000
Total	3,481,750	5,894,400

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

4 School Fund Income - Parents Contribution/Fees

Description	2024/2025	2023/2024
	Kshs	Kshs
Arrears recovered	-	3,069,081
Repairs and maintenance	8,283,493	10,355,500
Activity	420,450	239,500
Fee on Boarding Equipment and stores	34,666,334	29,354,542
University application fees	-	38,800
Other voteheads (P.emol, It&t, adm and ew&c)	10,762,451	14,582,903
Total	54,132,334	57,640,326

5 Miscellaneous Incomes

Description	2024/2025	2023/2024
	Kshs	Kshs
Income From Sale of Tenders	54,000	
Total	54,000	

6 Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Teaching / Learning Materials	3,331,128	1,882,100
Bank Charges	4,893	6,584
Total	3,336,021	1,888,684

7 Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Bank Charges	10,131	
Employer NSSF	37,510	
Repairs And Maintenance & Improvements	1,170,670	3,407,510
CBC Classroom	-	1,497,618
Medical		69,100
Activity Expenses	292,500	513,250
Other voteheads (P.emol, It&t, adm and ew&c)	10,485,642	7,284,062
Total	11,996,453	12,771,540

St. Barbara Tala Girls' High School**Annual Report and Financial Statements For the year ended 30th June 2025****8 Infrastructure**

Description	2024/2025	2023/2024
	Kshs	Kshs
Construction of classrooms	1,690,628	3,187,829
Borehole repairs	75,980	-
Construction of dormitory	2,759,761	6,131,872
CCTV	-	75,890
Pavements	129,000	90,000
Water drainage	-	-
Others (Bank charges)	5,391	4,875
Project management committee	300,000	-
Repairs(School fund)	500,000	-
Plastic seats	379,000	-
New Kitchen	1,094,882	-
Total	6,934,642	9,490,466

9 Boarding And School Fund

Description	2024/2025	2023/2024
	Kshs	Kshs
Activity	184,160	435,695
Repairs And Maintenance & Improvements	798,445	6,811,730
Employer NSSF	223,450	-
Fee On Boarding Equipment and Stores	35,392,607	29,035,932
Insurance Cost	-	-
Advance paid	3,800	-
Other voteheads (P.emol, It&t,adm and ew&c)	14,467,096	19,300,725
Total	51,069,558	55,584,082

St. Barbara Tala Girls' High School

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

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024/2025	2023/2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1107393361	1,248,639	932,464
Operations Account	Active	1107393556	245,993	4,478,355
School Fund Account/Boarding-KCB	Active	1107262194	159,325	4,362,080
School Fund Account/Boarding-EQUITY	Active	0900294214921	151,616	219,096
Savings Account	Closed	1107198755	-	163,109
Infrastructural Account	Active	1272341348	2,673,781	305,873
Total			4,479,354	10,460,977

11.Cash In Hand

Description	2024/2025	2023/2024
	Kshs	Kshs
Notes and Coins- Boarding account	7,350	19,647
Notes and Coins = Operations account	3,151	250
Total	10,501	19,897

12.Accounts Receivable

Description	2024/2025	2023/2024
	Kshs	Kshs
Fees Arrears	14,105,609	18,227,953
RD Cheques	-	84,060
Other Non-Fees Receivables		
Imprest (list/schedule attached)		
Rent arrears (list/schedule attached)		
Total	14,105,609	18,312,013

St. Barbara Tala Girls' High School

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

12b) Ageing Analysis of Accounts Receivable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	4,616,781	32.89	6,797,177	37.12
Between 1- 2 years	1,094,834	7.80	1,706,897	9.32
Between 2-3 years	1,058,669	7.54	1,606,303	8.77
Over 3 years	7,335,325	51.77	8,201,636	44.79
Total (should tie to note 11)	14,105,609		18,312,013	

13.Accounts Payable

Description	2024/2025	2023/2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,612,773	9,041,075
Prepaid Fees	2,222,313	2,136,505
Retention Monies	712,809	1,425,619
Withholding tax Payable	427,686	427,685
V.A.T Payable	245,796	245,796
Total	7,221,377	13,276,680

13b. Ageing Analysis of Accounts Payable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,966,466		10,689,557	80.51
Between 1- 2 years	254,911		1,656,819	12.48
Between 2-3 years			806,805	6.08
Over 3 years			123,500	0.93
Total (should tie to note 12)	7,221,377		13,276,681	

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

14. Fund Balance Brought Forward

Description	2024/2025	2023/2024
	Kshs	Kshs
Bank Balances	10,460,977	8,814,952
Cash Balances	19,897	125,490
Short Term Investments	-	-
Receivables	18,312,013	15,044,813
Payables	-13,276,681	-10,009,481
Total	15,516,206	13,975,774

Other important disclosure notes

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

15. Biological assets

Description	Numbers	2024/2025	2023/2024
		Kshs	Kshs
Trees	3,600	3,600,000	3,600,000
Total		3,600,000	3,600,000

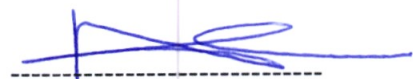
16. Stock/ Inventory

Description	2024/2025	2023/2024
	Kshs	Kshs
Food stuffs	998,724	1,091,027
Lab consumables	364,580	484,972
Stationery	296,908	225,460
Medication	3,510	-
Total	1,663,725	1,801,459

St. Barbara Tala Girls' High School**Annual Report and Financial Statements For the year ended 30th June 2025****17 Progress On Follow Up of Auditor Recommendations**

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Basis for Qualified opinion				
1	Long outstanding receivables	Management has put a policy for parent/guardian to sign commitment forms on when to clear arrears	Not resolved	Ongoing
2	Lack of ownership documents	Awaiting processing of title deed	Not Resolved	2025-2026
REPORT ON LAWFULLNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES				
Basis for Conclusion				
1	Irregular transfer of funds to Kenya secondary school heads association	Management is waiting for guidance from the Ministry of Education	Not Resolved	2024-2025
2	Long outstanding accounts payables	Management has paid up all creditors and no more creditors pending of more than a year	Resolved	2024-2025
3	Irregular extension of Board Members Tenure	Management advised the appointing authority accordingly	Resolved	2024-2025
REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
Basis for Conclusion				
	Incomplete Fixed Assets Register	Valuation done	Resolved	2024-2025


Sign and Date 31-03-2026
Principal

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

18. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024/2025	Outstanding Balance 2023/2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of Goods						
Peter Njomo	76,800	1/7/2024	-	76,800	-	
Peter Nzioka	140,000	1/7/2024	-	140,000	-	
Lucia Kavita	144,000	1/7/2024	-	144,000	-	
Rhoda Muthama	81,000	1/7/2024	-	81,000	-	
Son N' Sons Pharmaceuticals	50,000	1/7/2024	-	50,000	-	
Catherine Kiio	48,600	1/7/2024	-	48,600	-	
Kambusu Dairy	40,950	1/7/2024	-	40,950	-	
Kenblest Foods	890,622	1/7/2024	-	890,622	-	
Starehe Butchery	406,700	1/7/2024	-	406,700	-	
Kenafic Bakery	2,500	1/7/2024	-	70,200	67,700	
Bookspot Ukambani	62,670	1/7/2024	-	62,670	-	
Copy CAT Ltd	158,123	1/7/2024	-	158,123	-	
Science Lab Ltd	596,450	1/7/2024	-	596,450	-	
Jacycom Enterprises	217,355	1/7/2024	-	217,355	-	
Umiisyo Gen Shop	7,250	1/7/2024	-	7,250	-	
Hope Hardware	42,810	1/7/2024	-	42,810	-	
Achelous Springs	59,900	1/7/2024	-	59,900	-	
Sanstat Enterprises	102,890	1/7/2024	-	102,890	-	

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024/2025	Outstanding Balance 2023/2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
City Lab	214,753	1/7/2024	-	214,753	-	
Supply of services						
Evamose Enterprises	100,000	1/7/2024	-	100,000	-	
Denoil Kenya Ltd	34,000	1/7/2024	-	34,000	-	
Willy Muinde	17,100	1/7/2024	-	17,100	-	
Daniel Mutinda	50,600	1/7/2024	-	50,600	-	
Total Trade Creditors				3,612,773	67,700	
Prepaid Fees						
Prepaid fees current students	1,967,402					
Prepaid fees form 4 2024	185,943					
Prepaid Fees form 4 2023	68,968					
Total Prepaid fees	2,222,313					
SUMMARY						
Trade creditors	3,612,773					
Prepaid fees	2,222,313					
Retention	712,809					
Withholding tax Payable	427,686					
V.A.T Payable	245,796					
Grand Total	7,221,377					

St. Barbara Tala Girls' High School
Annual Report and Financial Statements For the year ended 30th June 2025
Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) July 2025	Valuation cost as at April 2025	Additions during the year (Kshs)	Disposals during the year (Kshs)	Balance c/f (Kshs) 30th June 2025
Land	-	42,810,000	-	-	42,810,000
Buildings And Structures	-	191,450,000	-	-	191,145,000
Motor Vehicles	-	1,400,000	-	-	1,400,000
Office Equipment, Furniture and Fittings	-	19,136,683	-	-	19,136,683
Textbooks	-	6,791,600	14,600	-	6,806,200
ICT Equipment	-	609,000	-	-	609,000
Tools And Apparatus	-	4,879,102	-	-	4,879,102
Other Machinery and Equipment	-	5,088,800	-	-	5,088,800
Heritage And Cultural Assets	-	-	-	-	-
Intangible Assets- Soft Ware	-	550,000	-	-	550,000
Total	-	272,410,185	14,600		272,424,785