

REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 19 NOV 2025 DAY: []

TABLED BY: []

CLERK-AT THE-TABLE: []

PARLIAMENT OF KENYA LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

WILDLIFE CLUBS OF KENYA

FOR THE YEAR ENDED
30 JUNE, 2025

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 02 DEC 2025 DAY: Tuesday

TABLED BY: Hon. Naomi Jillo, MP
Deputy Majority Whip

CLERK-AT THE-TABLE: Benson Imofu



WILDLIFE CLUBS OF KENYA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Table of Contents.....	Page
1. Acronyms, Abbreviations and Glossary of Terms	ii
2. Key Entity Information and Management	iii
3. Governing Council	vii
4. Key Management Team	xi
5. Chairman’s Statement	xiii
6. Report of the Chief Executive Officer	xiv
7. Statement of Performance against Predetermined Objectives for FY 2024 / 2025	xv
8. Corporate Governance Statement.....	xviii
9. Management Discussion and Analysis	xix
10. Environmental, Social and Governance (ESG) Statement	xxii
11. Report of the Governing Council	xxiii
12. Statement of the Governing Council Responsibilities	xxiv
13. Report of the Independent Auditor for the Financial Statements of Wildlife Clubs of Kenya.....	xxv
14. Statement of Financial Performance for the year ended 30 June 2025	1
15. Statement of Financial Position as at 30 June 2025	2
16. Statement of Changes in Net Assets for the year ended 30 June 2025	3
17. Statement of Cash Flows for the year ended 30 June 2025	4
18. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025	5
19. Notes to the Financial Statements	7
20. Appendices	25

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

AFEW	African Fund for Endangered Wildlife, Kenya
AWF	African Wildlife Foundation
CEO	Chief Executive Officer
CTTR	Centre for Tourism Training and Research
GC	Governing Council
GOK	Government of Kenya
CBK	Central Bank of Kenya
HRM	Hotel and Restaurant Management
ICEA	Insurance Company of East Africa
ICPAK	Institute of Certified Public Accountants of Kenya
IUCN	The International Union for Conservation of Nature
IAS	International Accounting Standards
IPSAS	International Public Sector Accounting Standards
KES	Kenya Shillings
KAM	Kenya Association of Manufacturers
NSSF	National Social Security Fund
NGO	Non-Governmental Organisation
LEEC	Lang'ata Environmental Education Centre
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
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank
WCK	Wildlife Clubs of Kenya
WWF	World Wide Fund for Nature

B: Glossary of Terms

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

Comparative Year- Means the prior period.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

2. Key Entity Information and Management

(a) Background information

Wildlife Clubs of Kenya (WCK) is a Conservation Education organisation founded in December 1968 by 12 students at Kagumo High School. It was the first conservation education programme of its kind in the continent of Africa. WCK is managed by the National Secretariat with the backing of a Member Governing Council consisting of representation from the Ministry of Tourism & Wildlife, the National Treasury & Planning, representatives from other relevant ministries departments and agencies (MDAs), schools, donor partners, relevant NGO's and an Executive Committee composed of experts in conservation education, business and public administration. Currently, WCK provides conservation education across numerous schools in Kenya. With a staff complement of forty-eight (48), WCK offers various conservation education programmes that include a Mobile Education Unit, Ecology Programmes, Outreach Conservation Education, Habitat Restoration through Tree Growing, Sustainable Waste Management, Teachers and Students Training Workshops, Wildlife and Conservation Resource Materials Production, Conservation Campaigns and Rallies, Production of Komba Magazine, student hostels and hands-on conservation activities among others. The organisation also offers Certificates and Diploma courses at the Centre for Tourism Training & Research (CTTR) College. In recognition of the very important role played by WCK, the organisation receives support from the Government of Kenya through the Ministry of Tourism & Wildlife.

Wildlife Clubs of Kenya has its headquarters in Nairobi and operates in several other regions, namely:

- Nakuru Region
- Mombasa Region
- Kisumu Region
- Eastern/ Kitui Region
- Central Region
- Malindi Region
- North Rift Region
- South Rift Region
- North Eastern Region

(b) Principal Activities

The principal activities of the Wildlife Clubs of Kenya include;

- Conservation education.
- Establishing Wildlife Clubs in schools and facilitating the implementation of conservation education projects in schools and communities.
- Centre for Tourism Training and Research (CTTR).
- Provision of hostel facilities.

Mission

Enhance Wildlife, Nature and Environmental Conservation for Posterity

Vision

A proactive Society in Wildlife, Nature and Environmental Conservation

Core Functions

To provide efficient and effective services to the people of Kenya, the Wildlife Clubs of Kenya undertakes the following core functions:

- Conservation education and awareness.
- Teachers training on conservation education and Education for Sustainable Development.
- Establishment of Wildlife Clubs in schools and facilitating the implementation of conservation education projects in schools and communities.
- Training at Centre for Tourism Training and Research (CTTR) College.
- Production and dissemination of Komba magazine and other Wildlife & environment conservation education resources materials.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

- Liaising with all relevant Ministries, Departments and Agencies (MDAs) on matters relating to Wildlife & Environmental education, sustainability, conservation education, and tourism.
- Provision of affordable transport facilities to schools and other learning institutions.
- Provision of affordable accommodation facilities for students and teachers across all levels.
- Carrying out conservation education campaigns and rallies in schools and other learning institutions
- Initiating projects geared towards saving endangered species through schools
- Sustainable waste management initiatives in schools and the community
- Habitat restoration through tree growing in all schools across the country

Core Objectives

The activities are undertaken to achieve the objectives of the organisation, which include;

- To share knowledge and stimulate interest in wildlife, conservation of the environment and biodiversity amongst Kenyan communities with youth as the entry target.
- To create awareness of the economic, cultural, and aesthetic value of natural resources.
- To develop a better understanding of the need to conserve wildlife and other biodiversity for the benefit of the present and future generations.
- To develop careers through training and education

(c) Key Management

Wildlife Clubs of Kenya's day-to-day management is under the following key organs:

NO.	DESIGNATION	NAME
1.	Trustees;	Commissioner Philemon E. Mwaisaka, EBS, SS Mr. Jagi Gakunju Dr. Alice Kaudia
2.	Governing Council	Mr. Hadley Becha (Chairman) Ms. Margaret Otieno (Secretary/CEO) Ms. Florence Njeri Chege (Member) Mr. Robert Mwema (Member) Mr. Boniface Ongera (Member) Mr. Boniface Gichunge (Member) Mr. Victor Ogal (Member) Mr. David Oduor (Member) Mr. Ayub Yusuf Mahat (Member) Joseph K. Githua- (Member Representing Ministry of Tourism & Wildlife) Ms. Christine Nyang'aya- (Member Representing AFEW Kenya) Mr. Simon Mururi- (Member Representing Ministry of Education Science & Technology) Ms. Margaret Wamuyu Kibui- (Member Representing National Treasury and Planning)
3.	Chief Executive Officer	Dr. Margaret Otieno
4.	Conservation Education & Awareness Manager	Dr. George Njagi
5.	Principal in charge of CTTR	Ms. Isabella Mbandi
6.	Head of Operations	Ms. Shaiya Adan Left in October 2024
7.	Head of Finance	Mr. Joshua Mutie Maima
8.	Human Resource Manager	Ms. Caroline Acholla

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

NO.	DESIGNATION	NAME
1.	Chief Executive Officer	Dr. Margaret Otieno
2.	Conservation Education & Awareness Manager	Dr. George Njagi
3.	Principal In charge-CTTR	Ms. Isabella Mbandi
4.	Head of Operations	Ms. Shaiya Adan Left in October 2024
5.	Head of Finance	Mr. Joshua Mutie Maima
6.	Human Resources Manager	Ms. Caroline Acholla

(e) Fiduciary Oversight Arrangements

Fiduciary Oversight Arrangements

The Governing Council, through the Executive Committee, is responsible for the governance of WCK and is accountable to the Trustees in ensuring that it complies with the various laws while maintaining high ethical standards and corporate governance.

The roles and functions of the Chairman and the CEO are distinct, and their respective responsibilities are clearly defined in the WCK Constitution and Policy Documents.

Governing Council

The Governing Council defines the Policy Guidelines for the effective management of WCK. Except for direction and guidance on general policy, the Governing Council delegates authority of its day-to-day business to the management through the CEO.

Audit, Risk and Finance

The Executive Committee of the Governing Council oversees the organisation's audit, risk and finance. WCK considers risk management to be fundamental to good management practice and a significant aspect of corporate governance. Effective management of risks provides an essential contribution towards the achievement of WCK's strategic and operational objectives. Wildlife Clubs of Kenya is committed to managing risks to an acceptable level across all areas of its operations to achieve its objectives and implement all regulatory requirements.

In addressing risk, WCK ensures transparency and accountability and seeks to identify and address all areas where there is a need for improvement in risk management or risk reduction. WCK has a 3-tier finance approval system that includes; the Finance Manager, Accounts Assistant, Operations Manager, CEO and the Chairman. Updated finance procedures are monitored and adhered to at all times. WCK is committed to implementing the organisation's risk management framework for effective operations.

Development Partnerships

WCK enters into partnerships as guided by the organisation's framework which specifies the criteria for partnership development and engagement. WCK believes that targeted partnerships are important ingredients in the growth, development, and sustainability of organisations. Wildlife Clubs of Kenya sources for and engages in partnerships that guarantee to building of networks, resources, and technical skills support.




After a proper review of the intentions of prospective development partners and the potential alignment with the WCK mandate, an MOU covering the details of engagement is developed.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025





- (f) **Entity Headquarters**
Langata Road, next to Bomas of Kenya
P.O. Box 20814 – 00200
Nairobi
- (g) **Entity Contacts**
Tel: 020 891904 / 0208067640 / 0724 656 667
Email: info@wildlifeclubsofkenya.or.ke
Website: wildlifeclubsofkenya.or.ke
- (h) **Entity Bankers**
NCBA Bank
P.O. Box 30437- 00100
Nairobi
- Standard Chartered Bank Limited
P.O. Box 20173 – 00200
Nairobi
- Equity Bank Limited
P.O. Box 75104 – 00200
Nairobi
- (i) **Independent Auditor**
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

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025




3. GOVERNING COUNCIL

COUNCIL MEMBERS	DETAILS
 <p>Mr. Hadley Becha <i>(Chairman)</i></p>	<p>Hadley Becha is a multidisciplinary environmentalist with over twenty years of professional and practical experience in natural resource governance and conservation advocacy work in Kenya.</p> <p>He holds a Master's Degree in Environmental Studies with a focus on Rural Development obtained from York University, Ontario, Canada. He also has a Bachelor of Arts Degree in Geography and Sociology, and a Post Diploma in Education, both obtained from the University of Nairobi, Kenya. He holds many postgraduate diploma certificates including, Non-Governmental Organisations management, Organizational Development, Human Resource Management, and International Environmental Law, among others.</p> <p>Becha is a grassroots community mobiliser with great skills in galvanizing community voices and collective action as well as building legitimate and formal civil society/community collective action institutions. At the same time, Becha engages with ease policy/decision makers at both National and County levels.</p> <p>Currently, Becha is the Executive Director of Community Action for Nature Conservation (CANCO), having joined in 2010</p>
 <p>Ms. Florence Njeri Chege <i>(Member)</i></p>	<p>Ms. Florence Njeri Chege – Holds a Bachelor of Education Degree (Arts), a Master's Degree in Counselling Psychology from Kenyatta University and a certificate in Business Management</p> <p>Currently, Ms. Chege is a senior teacher, a Head of Department of Careers, at Muthurwa Girls High School and she is the Wildlife Clubs of Kenya Nairobi Region Chairperson.</p>
 <p>Mr. Robert Mwema <i>(Member)</i></p>	<p>Mr. Robert Musee Mwema – Holds a Bachelor of Education Degree (Arts) from the University of Nairobi.</p> <p>Currently, Mr. Robert is a teacher at Vinda Mixed Secondary School in Kitui and he is the Wildlife Clubs of Kenya Eastern Region Chairperson.</p>





WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

 <p style="text-align: center;">Mr. Boniface Ong'era <i>(Member)</i></p>	<p>Mr. Boniface Ong'era– Holds a Bachelor of Education (Arts), a Master's degree in Education Management from Kenyatta University</p> <p>Currently, Mr. Ong'era is a teacher of English and Literature at St. Charles Lwanga Secondary School, where he is the Head of the Department, Clubs and Societies and the Wildlife Clubs of Kenya Chairperson for Coast Region.</p>
 <p style="text-align: center;">Mr. Boniface Gichunge <i>(Member)</i></p>	<p>Mr. Bonface Kimathi Gichunge – Holds a Bachelor's Degree in Physical Education and Computer Studies from Methodist University, a Diploma in Physical Education from Kagumo T.T.C and he is currently pursuing a Master's Degree in Recreation and Sports Management from Kenyatta University.</p> <p>Currently, Mr Gichunge is a teacher at St. Mary's Girls High School Igoji, Meru and the Wildlife Clubs of Kenya Chairperson, Central and Mount Kenya Region.</p>
 <p style="text-align: center;">Mr. David Oduro Owino <i>(Member)</i></p>	<p>Mr. David Oduor Owino – Holds a bachelor of Education (Arts) and a Master of science in Environmental Economics from Moi University.</p> <p>Currently, Mr. Oduor is a teacher at St. Joseph's Girls High School in Kitale, a chairman and proprietor at Gutuka Youth Group, project manager – Green Life Support International (GLSI) and he is the Wildlife Clubs of Kenya Western Region Chairperson.</p>
 <p style="text-align: center;">Mr. Victor Owuor Onyango <i>(Member)</i></p>	<p>Mr. Victor Owuor Onyango – Holds a BED (Science) and a Masters of Education (Planning, Administration and Management) from Moi University..</p> <p>Currently, Mr. Owuor, is a teacher at Bishop Okumu High School and he is the Wildlife Clubs of Kenya Nyanza Region Chairperson.</p>

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025




 <p style="text-align: center;">Ms. June C. Simatei <i>(Member)</i></p>	<p>Ms. June C. Simatei – Holds a diploma in Special Needs Education from Kenya Institute of Special Needs</p> <p>Currently, Ms. June Simatei is the Deputy Headteacher, Guide Leader for the Kenya Girls Guides Association, Guiding and Counselling Teacher at Kiplelechon Primary School. She is the Wildlife Clubs of Kenya Rift Valley Region Chairperson.</p>
 <p style="text-align: center;">Dickson Kaelo <i>(Member representing Kenya Wildlife Conservancies Association)</i></p>	<p>Mr. Dickson Kaelo - Holds a Master of Philosophy degree in Wildlife Management and a Bachelor of Science degree in Animal Production. He is currently pursuing his PhD in Range Management. Mr Dickson is the founding CEO of the Kenya Wildlife Conservancies Association (KWCA) and has a passion for working with communities and landowners to conserve and benefit from wildlife conservation.</p> <p>He is a Kenya Wildlife Service Honorary Warden and winner of the Sustainability Science Award from the Ecological Society of America, Dickson has over two decades of experience in conservation.</p>
 <p style="text-align: center;">Mr. Joseph Kamau Gathua <i>(Member Representing the Ministry of Tourism & Wildlife)</i></p>	<p>Mr Gathua is a Natural Resources Management Scientist with particular expertise in land resource monitoring and range conditions assessment. He has thirty-one (31) years of work experience as a Natural Resource Scientist at the Directorate of Resource Surveys and Remote Sensing (DRSRS) in managing and executing projects dealing with the collection, analysis, and dissemination of data and information on land-use / land-cover changes; and wildlife/livestock status in the Kenyan rangelands. He has hands-on skills in the application of modern techniques of natural resource assessment and monitoring, including GIS; interpretation of satellite imagery; aerial and ground-based surveys.</p> <p>Currently, Mr. Gathua is the Deputy Director (Natural Resources Management) at the State Department for Wildlife (under the Ministry of Tourism and Wildlife), Nairobi.</p> <p>Mr. Gathua holds a Master of Science Degree (Planning & Co-ordination in Natural Resource Management) from the University of Twente, Faculty of Geo-information Science & Earth Observation (ITC), Enschede, The Netherlands. He also holds a Bachelor of Science Degree (Hons) in Botany and Zoology from Kenyatta University, Kenya.</p>

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025




 <p>Ms. Christine Nyang'aya (Member Representing AFEW Kenya)</p>	<p>Ms. Christine Nyang'aya Odhiambo – Holds a bachelor's Degree in Business Administration from the University of East Africa, Baraton and is currently Pursuing an MBA at Strathmore University.</p> <p>Ms. Christine has 12 years of experience in strategic management and project coordination, Sustainable Development, Sustainable tourism and biodiversity conservation. She is the grant manager for the AFEW Kenya Grant Disbursement Programme.</p> <p>Currently, Ms. Christine is the Chief Executive Officer (CEO) of the African Fund for Endangered Wildlife, Kenya (Giraffe Centre).</p>
 <p>Mr. Simon Mururi (Member Representing Ministry of Education Science & Technology)</p>	<p>Mr Simon Mururi - Holds a Bachelor of Education Science Degree and he is currently the Deputy Director of Education. MoE HQs- Directorate of Field Coordination and co-curricular activities, in charge of science activities and exhibitions.</p>
 <p>Ms. Margaret Wamuyu Kibui (Member Representing National Treasury and Planning)</p>	<p>CPA Margaret Wamuyu is a Certified Public Accountant and a Member of the Institute of Certified Public Accountants of Kenya (ICPAK).</p> <p>She holds a Master of Business Administration degree from the University of Nairobi and a Bachelor of Commerce degree (First Class Honors) from KCA University. She is a Senior Government officer with a wealth of experience in Public Financial Management and works at the National Treasury.</p>
 <p>Dr. Margaret Otieno (Secretary/CEO)</p>	<p>Dr. Margaret holds a Doctor of Philosophy in Climate Change Education and Education for Sustainable Development from Kenyatta University, a Master of Education for Sustainable Development from South Bank University, and a BA from the University of Nairobi. She has over 10 years of experience working with WCK. She is the CEO/National Coordinator and the secretary of the Governing Council.</p>

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

4. Key Management Team

MANAGEMENT	DETAILS
 Dr. Margaret Otieno Chief Executive Officer	<p>Her role as the CEO is overseeing the operations of the organisation, setting goals and objectives, developing strategies, managing resources, and ensuring the entity's success.</p>
 Dr. George Njagi Conservation Education and Awareness Manager	<p>Dr. George Njagi is in charge of the organisation's Conservation Education programmes and activities.</p>
 Ms. Isabella Mbandi Principal In-charge-CTTR	<p>Ms. Isabella Mbandi is the Principal of CTTR College, which is the formal training arm of WCK. She oversees the overall management of WCK – CTTR College.</p>

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

 <p>Ms. Shaiya Adan Head of Operations Left in October 2024</p>	<p>Ms. Shaiya Adan is the Head of Operations at WCK. She oversees the administration, risk, security and management of assets of the organisation.</p>
 <p>CPA Joshua Mutie Maima Head of Finance</p>	<p>Mr. Joshua Mutie Maima is the Head of Finance. He is responsible for the oversight of all aspects of financial management and accounts within the organisation.</p>
 <p>Ms. Caroline Acholla Human Resources Manager</p>	<p>Ms. Caroline Acholla is responsible for the execution of Human Resource Management strategy of the organization.</p>

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

5. Chairman's Statement

Wildlife Clubs of Kenya (WCK) provides opportunities for young people to develop an interest in Wildlife and

the environment and acquire skills enabling them to make contributions in conservation-oriented activities. Wildlife Clubs play a pivotal role in conservation not only in schools and surrounding communities but also back at home even as the members discover their career paths. Wildlife Clubs, initiated in schools are therefore key incubators for nurturing future manpower in areas of wildlife and environmental conservation.

Wildlife Clubs of Kenya is a Wildlife and Environmental Conservation Education Organisation with a mandate of empowering youth and Communities to proactively engage in wildlife and environmental conservation. The main objectives of WCK are to: share knowledge and stimulate interest in wildlife, Conservation of the environment and biodiversity amongst Kenyan communities, with the youth as the entry target; create awareness on the economic, cultural, and aesthetic value of natural resources; develop a better understanding of the need to conserve wildlife and other biodiversity for the benefit of the present and future generations as well as develop careers through training and education. To achieve this, WCK carries out outreach programmes through her regional offices located in wildlife key areas in the country, including Mombasa, Nairobi, Nakuru, Meru, Kisumu, Malindi and Kitui. WCK also operates Fully-fledged Wildlife Resource Centres that facilitate teaching and learning on wildlife and the environment and hosts ecological field labs facilities across the Country which include Nairobi, Nakuru, Meru, Kisumu and Mombasa Wildlife Resource Centres.

The overall drive of the strategic plan period 2025-2030, was guided by three aspects with a business approach. The first is to enhance business development with innovations, adapting the state-of-the-art competencies, the second is to enhance business acumen in the Conservation Education and Awareness department (renamed from Programmes department), basing its work partly on the functional analysis outcomes and the third aspect is on a 360-degree quality performance management direction and thrust. On behalf of the Governing Council of WCK, I am pleased to present the 2024/2025 financial statement. The strong foundation that we have laid since 1969 by embracing our vision of a Proactive Society in Wildlife and Environmental Conservation, supported by a robust governance structure and a learning culture continues to drive the growth of WCK and provide momentum for a sustainable future. The overall performance of WCK is in line with our strategic focus. The Governing Council is therefore committed to ensuring prudent utilisation of resources towards WCK's growth. We thank the Presidency and the Ministry of Tourism and Wildlife for their support towards empowering Kenyans with conservation knowledge.



Mr. Hadley Becha
Chairman, Governing Council.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

6. Report of the Chief Executive Officer

The Wildlife Clubs of Kenya is committed to fulfilling its mandate to empower youth and communities to proactively engage in wildlife and environmental conservation. The tenet is that conservation education is essential for wildlife and environment conservation outcomes. In the FY 2024 /2025, the WCK has undertaken various initiatives such as; conservation education curriculum and guide workshops that brought together conservation stakeholders across the country, teachers' training workshops and on Education for Sustainable Development (ESD) and climate change, countrywide tree growing initiatives, Conservation Education curriculum drafters roundtable meetings, comprehensive outreach programmes for schools in seven counties that lie within the Tsavo conservation landscape, wed continued with the pollinator conservation projects in Kilifi, Laikipia and Kajiado counties, human-wildlife co-existence projects in Kajiado, Samburu and Narok counties. We also expanded the reach to schools through the digital iLearn Hub, to cover Kilifi, Kwale, Taita Taveta, Tana River, Makueni, Kitui and Kajiado counties among many other activities that we have been able to implement during the FY under review.

During the year under review, WCK has been able to forge a new collaboration with the African Wildlife Foundation (AWF) to carry out a conservation education project, named; 'Empowering Young Conservation Heroes Project' for four years until June, 2028 within Tsavo Landscape. This project is targeting to work with 137 schools and eventually see one million learners benefit from the activities that will be implemented. This project will endeavour to nurture school-going youth to become change agents within their local environments. Under this project, ten needy but bright learners have been sponsored through their education at the entry level of grade 10. This gesture instils in youth an appreciation of wildlife and environment that enables them to make informed decisions for sustainable wildlife conservation.

During this period, WCK collaborated with key conservation organisations including Masinde Murilo University (MMUST), AWF, AFEW Kenya, KFS, Kenyatta University, Stand Up Shout Out (SUSO), Jaramogi Oginga Odinga University (JOUST), NEMA, KWS, IUCN, African Conservation Centre (ACC), to fulfil her core mandate in conservation education. WCK has been at the forefront and in line with the presidential directive of growing 15 billion trees by 2032, during this period WCK across all the regions planted a total of 262,390 contributing to the mitigation of climate change.

I have the pleasure of presenting the WCK financial results for the financial period ended on 30th June 2025. The Wildlife Clubs of Kenya received Kshs 29M from GOK for a recurrent vote against the approved estimate of Ksh 29M for Recurrent. WCK continued to mobilise financial resources from partners to meet the organisation's financial requirements.

WCK has continued to embrace new concerns such as biodiversity credits, agro-ecology, eco-entrepreneurship, behaviour change, blue economy, climate action and others to ensure that future leaders are ecologically literate and have a changed mindset. Despite the limitations due to the immensity of areas to be covered and limited financial resources, WCK has made significant headway on planned operations on all fronts. We are aware that, with the alarming levels of environmental degradation, habitat loss and fragmentation as well as the effects of climate change, there is an urgent need to broaden our reach, and we expect that WCK will be better positioned to face these problems in the coming year.

I appreciate and acknowledge the support from the Ministry of Tourism and Wildlife and the guidance of the Governing Council during the year under review. I am grateful for the continued confidence of the employees of WCK, and I am confident that this will be replicated onwards.



Dr Margaret Otieno
National Coordinator/CEO

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025


14. Statement of Financial Performance for the year ended 30 June 2025

		2024-2025	2023-2024
	Note	KES	KES
Revenue from non-exchange transactions			
Transfers from Government entities	6a)	46,694,718	41,930,320
Grants and donations	6b)	33,944,102	7,893,927
Hostels, Trade items and subscriptions	6c)	19,853,173	20,270,310
		<u>100,491,993</u>	<u>70,094,557</u>
Revenue from exchange transactions			
Interest income	7a)	16,819,236	20,997,498
Other income	7b)	1,198,774	1,884,076
Net CTTR income	7c)	3,788,801	2,392,918
		<u>21,806,811</u>	<u>25,274,492</u>
Total revenue		<u>122,298,804</u>	<u>95,369,049</u>
Expenses			
Staff costs	8	30,151,486	36,140,486
Direct programme expenses	9	40,082,976	17,442,502
Administration and other operating expenses	10	13,976,118	13,908,571
Total expenses		<u>84,210,580</u>	<u>67,491,559</u>
Surplus for the year		38,088,224	27,877,490
Endowment Fund Interest	16	(14,917,977)	(18,512,998)
Tax expense	17	(5,253,764)	(6,796,788)
Retained surplus for the year		<u>17,916,483</u>	<u>2,567,704</u>


The notes set out on pages 7 to 27 form an integral part of these Financial Statements. The Financial Statements were signed on behalf of the Governing Council by:

.....
Name: Dr. Margaret Otieno
National Coordinator/CEO

Date...07/10/2025.....


.....
Name: Joshua Mutie Maima
Head of Finance
ICPAK M/No:21643

Date...07/10/2025.....


.....
Name: Mr. Hadley Becha
Chairman of the Council

Date...07/10/2025.....

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

7. Statement of Performance against Predetermined Objectives for FY 2024/2025

WCK has 9 strategic goals within its Strategic Plan for the FY 2018 -2023 which was still in use in year 2024-2025 as the new strategy was being developed.

These strategic pillars/ themes/ issues are as follows:

- Pillar /Strategic Goal 1: Business Development
- Pillar /Strategic Goal 2: Functional Analysis and Quality Performance
- Pillar /Strategic Goal 3: Program Competency Development
- Pillar /Strategic Goal 4: Innovation and Learning
- Pillar /Strategic Goal 5: Communication, ICT, Documentation and Reporting
- Pillar /Strategic Goal 6: Engagement with Ministries and County Governments
- Pillar /Strategic Goal 7: Networking and Collaboration
- Pillar /Strategic Goal 8: Process for Change of Organizational Name
- Pillar /Strategic Goal 9: Strengthening Niche, Visibility and Branding

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

<i>Strategic Pillar/ Theme/Issues</i>	<i>Objective</i>	<i>Key Performance Indicators</i>	<i>Activities</i>	<i>Achievements</i>
Business Development	WCK to systematically develop its business competencies and link it to its sources of capital	A newly introduced business development unit responsible for business development of all the revenue-generating sources of WCK	<ol style="list-style-type: none"> 1. Set up a Business Development portfolio reporting to the CEO. ▪ Systematic development of the business for each facility establishing its core market and developing business products for that market. ▪ Hiring a competent professional to manage the facility 	25%
Functional Analysis and Quality Performance	Optimize functions, staff and operations at WCK.	<ol style="list-style-type: none"> 1. Refined Organisation structure 2. Complete functional analysis report 3. Established and implemented benchmarks, indicators, and standards of performance at all levels in the organisation 	<ol style="list-style-type: none"> 1. Carry out job assessments, analysis, specifications and comparative market job review for its sector. 2. Establish benchmarks, indicators, and standards of performance. 3. Carry out an organization competency analysis 	70%
Programme Competency Development	WCK to adopt appropriate results-based approaches to its programmes which culminate in outcome-based reporting, projecting benefits realized and profiling results	WCK competency development framework	<ul style="list-style-type: none"> - Carry out a Needs Assessment - Stakeholders' engagements - Competencies mapping - Competencies Training and development 	55%
Innovation and Learning	To gather information, document, record and develop relevant conservation education materials in print, and ICT and make use of other media platforms that promote wildlife and environmental conservation, appropriate for youth and communities.	<ul style="list-style-type: none"> • Conservation education materials documented, developed printed and used on media platforms to promote WCK agendas 	<ul style="list-style-type: none"> • CTTR to set up an eLearning module and online courses • WCK to fully utilise online platforms – Zoom, and Google Meets for meetings, workshops, and conferences 	90%

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Communication, ICT, Documentation and Reporting	WCK to strengthen its capabilities, approaches and competencies in communication and use of ICT, recording, documentation and reporting.	<ul style="list-style-type: none"> Adopted use of social media as a means of communication to its members and the public Fully utilized online platforms in conducting its programmes and day-to-day operations i.e. Zoom, and Google Meet for meetings, workshops, and conferences. 	<ul style="list-style-type: none"> Regular assessments, training, and a supportive learning environment to ensure the organisation's ICT capabilities are aligned with the overall business objectives of the organisation. Regularly reassess ICT priorities based on evolving business needs 	65%
Engagement with Ministries and County Governments	WCK to seize the opportunity to engage relevant government ministries at national and county levels to provide technical support for local wildlife and environmental conservation in sync with education for sustainable development.	Regular engagements with relevant government ministries at national and county levels	WCK participation in ministerial and governmental meetings, forums, conferences, workshops at both national and county levels	100%
Networking and Collaboration	WCK to revamp its networking and collaborations more robustly with key players at the international, national, and county level for field practice linkages, and visibility and to enhance and enrich its experience and innovatively build on its model.	New implemented projects New MoU with partners Increased visibility and recognition	<ul style="list-style-type: none"> sharing information about WCK activities and services. Collaborations and cooperation in workshops and meetings 	90%
Process for Change of Organizational Name	WCK is to undertake a process for reviewing its name in accordance with the statutory requirements and reconfirm whether it will continue to use the current logo or design a different one.	New organisation Name	<ul style="list-style-type: none"> Stakeholders' engagements i.e. meetings with stakeholders, staff, Governing council Legal consideration of regulatory bodies, government agencies, 	-
Strengthening Niche, Visibility and Branding	WCK to profile its niche, visibility and branding in promoting the messages of wildlife and environmental conservation	<ul style="list-style-type: none"> Increased WCK membership base WCK Brand recognition Increased collaborators and partners 	<ul style="list-style-type: none"> Networking and collaborations Use of social media market the organization 	60%

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

8. Corporate Governance Statement

We believe in good corporate governance as an organisation. The Wildlife Clubs of Kenya (WCK) Governing Council is responsible for the governance of the organisation and accountable to the Trustees in ensuring that it complies with the WCK Constitution and various laws while maintaining high ethical standards and corporate governance.

General Responsibilities

The Governing Council is the primary decision-making body for all matters considered material to WCK. The Council has the appropriate mix of skills, knowledge and experience to perform its role effectively. The roles and functions of the Chairman and the CEO/National Coordinator are distinct. The Council has a duty to the people of Kenya to ensure that WCK achieves its objectives efficiently, effectively and in compliance with the WCK Constitution.

The Council elects a maximum of 5 members to form the Executive Committee which supports management on behalf of the Governing Council. The Council defines the policy guidelines for effective management. Except for direction and guidance on general policy, the Council delegates authority of its day-to-day business to the management through the CEO/National Coordinator. In working to meet its obligations, the Council focuses on matters of corporate governance and ensures that personal and private interests are put aside for the good of WCK.

Specific Responsibilities

Given the powers afforded above and taking into consideration matters of corporate governance, the Governing Council executes the following specific responsibilities:

1. Determine a clear statement of WCK's vision, mission, purpose and values
2. Make recommendations for the appointment of the National Coordinator/CEO
3. Approves staff employment policies and practices
4. Ensure adequate strategic planning
5. Ensure adequate standards of internal controls
6. Ensure adequate operational planning
7. Ensure WCK has adequate financial resources
8. Manage, protect and enhance WCK's reputation

Council Meetings

The Governing Council holds meetings at least 3 times a year while special meetings are called when it is deemed necessary.

Governing Council Remuneration

The Governing Council is a volunteer appointment, but the WCK meets the cost of travel to and from Council meetings.

Internal Controls

WCK has in place a system of internal controls with defined procedures, financial and operational controls to ensure that resources are safeguarded; and transactions authorized, validated and reported in line with International Reporting Standards.

Conflicts of interest

The Governing Council members are under a duty to avoid conflicts of interest as is enshrined in Mwongozo. This entails not engaging directly or indirectly in any business that competes or conflicts with WCK activities. WCK has established a robust process requiring Council members to disclose outside business interests before they are entered into. Any potential or actual conflicts of interest are reported to the CEO.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

9. Management Discussion and Analysis

Operational and Financial Performance

Wildlife Clubs of Kenya (WCK) is a Conservation Education organisation with the mandate to empower youth and communities to proactively engage in wildlife and environmental conservation, WCK is involved in the implementation of diverse programmes/ projects and activities. Some of the conservation activities undertaken by WCK during the year are as follows:

Mobile Education Unit (MEU)

This is the WCK's outreach programme which is continuously in touch with the grassroots clubs in schools that are in the rural areas of Kenya where electricity has yet to reach. The National MEU is a fully equipped vehicle that takes environmental conservation, Education talks, lectures, films, video shows and wildlife resource materials to schools throughout Kenya. WCK operates full-time MEUs out of Nairobi Headquarters and at the regional level to include; Mombasa, Kisumu, Nakuru, Kitui, and Meru.

Ecology Activities in all WCK's Education Centres

- In Nairobi the focus is on Nairobi National Park and WCK's own Mokoyeti nature trail educating on urban ecology
- Mombasa focuses on the Mombasa Marine Parks using a glass-bottomed boat to interpret and analyse marine ecosystems
- In Kisumu the focus is on the vast Lake Victoria catchment ecosystems such as Dunga wetlands, Kakamega forest, Mt Elgon and others
- In Nakuru the focus is on the Lake Nakuru National Park "Bird Watchers Sanctuary" and a sanctuary for the rhinos
- In Meru the focus is on the Imenti forest ecosystem as well as the mountain ecosystem
- In Kitui the activities are based on the restoration of native vegetation in this arid and semi-arid ecosystem (ASALs)
- Seed banks and collection and tree growing
- Teachers Training Workshops on Education for Sustainable Development (ESD)
- Youth leader's workshops, Park and beach clean-ups
- Implementation of alternative energy sources/ green energy
- Anti-poaching & despairing campaign
- Habitat restoration through tree growing
- Hands-on conservation activities in schools
- Conservation campaigns, rallies and symposia
- Ecology programmes and outdoor learning/ connecting children with nature
- Production of conservation education resource materials
- Saving of the endangered wildlife species projects

Resource Materials Production

The WCK produces in-house conservation education resource materials mainly composed of activity guides for use by school clubs and teachers; these materials have proved popular elsewhere in Africa. The organisation also produces various ecology course resource materials and the termly Komba Magazine. The main purpose of Komba magazine is to educate and involve the club members through the printed word to change their attitudes and mindsets. This magazine is sent free of charge to every Wildlife Club member school in Kenya, each school term.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Saving of the Endangered and Vulnerable Wildlife Species

This is a donor-funded project that has seen many schools across the country engage in hands-on activities that are geared towards saving endangered and vulnerable wildlife species including; elephants, Rothschild's giraffe, lions, ostriches and others through the implementation of projects as well as raising awareness on the same. The second phase of the project has continued while we implemented the third phase which brought on board new schools. These are as follows;

1. Mpopong Primary School in the Maasai Mara ecosystem, they are implementing a bee-keeping project
2. Oloirimiri Primary School in Meto Kajiado South, implementing Wild dogs and Pangolin conservation
3. Mikuyuni Primary School in Taita, implementing a Baobab conservation project
4. Gotu Primary Schools in Wajir, implementing a project on the rehabilitation of the Ewaso Nyiro ecosystem
5. Onchoro Onyori Primary schools in Kiserian, implementing a fish farming project
6. Sekanini Girls High School in the Maasai Mara Ecosystem is implementing the project: Mitigating Human-Elephant Conflict through Beekeeping.
7. Sereolipi Secondary School in the Samburu ecosystem is implementing the project: Conservation of the Northern Kenya endangered wildlife through Education.
8. Kahingoni Primary School in Kilifi County on the edge of Arabuko Sokoke forest is implementing the project: Saving the Arabuko Sokoke Habitat and Wildlife Species
9. Nairrabala Primary School in Kikesen River Conservancy, Kajiado County is implementing the project: Restoration of the Maasai Giraffe Habitat and Combating Illegal Trade on Ostrich Eggs at Kikesen River Conservancy.
10. Inaudot Primary School at Kwenia Valley in Magadi Kajiado County is implementing the project: Saving the endangered Vultures of Kwenia Valley through conservation education.

Teachers and Youth Leaders Training Workshops

Teachers' workshops are meant to empower teachers and build their capacity in conservation, impart them with knowledge for multiplier effect in schools and enable them to communicate conservation knowledge and facts to the learners and community. WCK conducts countrywide teachers' training workshops with the aim of changing mindsets and attitudes. The youth leaders' workshops are meant to nurture young and upcoming club officials to become leaders who will be sensitive to issues of wildlife and the environment. During the financial year under review, teachers were trained under the broad theme; **Active Learning to Combat Climate Change and Restore Nature for Posterity.**

These workshops are implemented in 3 sections:

1. Teachers Training on ESD, Wildlife & Environment
2. Environmental Resource Material Development
3. Youth leaders Workshops

The objectives of this workshop are to:

1. Raise awareness of issues affecting wildlife and the environment and their relevance to the curriculum
2. Empower teachers through capacity building on how to integrate environmental issues into the school curriculum.
3. Train teachers to become trainers for other teachers on issues of environment and ESD and strengthen Networks through capacity building.
4. Train teachers and learners on how to manage successful Wildlife Clubs in schools
5. Empower teachers and pupils/ students to enable them to implement standard environmental micro-projects in schools and manage them, through printed and audio-visual materials.
6. Connect teachers and learners with nature, through hands-on activities
7. Ensure WCK's Compliance with statutory requirements and achieve her mandate.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Art and Essay Competitions

WCK conducted a National Art and Essay competition under the theme; '**Combat Climate Change, Restore Nature for Posterity**' which saw about 8, 000 entries received. After marking and grading, we realized 200 winners and 36 best-performing students benefited from a 1-week safari which saw them visit Lake Nakuru National Park and other wildlife as well as archaeological sites within the circuit.

WCK is fully compliant with the statutory requirements in remitting all statutory deductions and taxes, it also pays all bills on a timely basis, WCK is therefore not exposed to any contingency liabilities. Key Projects and investment decisions the entity planned for and implemented, are as follows;

In the financial year 2024 /2025, WCK implemented one program under development vote:

- **Wildlife Resources Centers**

This entailed the establishment of Resource Centers at the county level, to ensure continuous provision of environmental and wildlife conservation education and awareness across the country. Through these Resource Centres, students, communities as well as local tourists are exposed and have access to various learning resources and hands-on experiences through WCK's diverse educational programmes and activities geared towards the conservation of wildlife and our natural resources. Change will be visible through the various programmes implemented by schools after interacting with WCK conservation education programmes including; clean-ups, habitat restoration/tree growing, adaption of conservation lifestyles among the youth and communities in these various counties as well as change in visitor attitudes towards Wildlife and related resources.

Key Achievements

Completed the establishment of Wildlife resource centre in Nakuru County, currently ongoing construction of Wildlife resource centre in Kisumu County.

Major Risks facing the entity.

- Austerity measures
- Inadequate funding
- Understaffing

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

10. Environmental, Social and Governance (ESG) Statement

i) Sustainability strategy and profile

Organizational sustainability is inextricably tied to the Sustainable Development Goals and the Global Goals. To do this, WCK has established young leaders' capacity-building workshops through her conservation education initiatives and projects, resulting in a shift in youth attitudes and mindsets toward the conservation of Kenya's natural capital. The establishment of Wildlife Clubs in all learning institutions across the country ensures that we have raised a generation capable of conserving Kenya's wildlife and environment for many years to come. During this time, WCK was able to support over a million young people through Wildlife Clubs in their schools. These are active, vibrant, and young people full of new ideas, ready to take up the mantle.

ii) Environmental performance

WCK has continued to raise awareness about these policies among her target audience, which is primarily made up of educational institutions, in accordance with the Kenyan Constitution Chapter 5 (Land and Environment), the Environmental Management and Coordination Act (EMCA 1999), the Wildlife Conservation and Management Act, 2013, the Forest Act 2016, the Sustainable Waste Management Act, 2022, and other legal frameworks. WCK's primary goal through her Conservation Education courses is to educate learners across the country on rules and frameworks that regulate the responsible use and management of Kenya's natural resources for the current and future generations. Through this, we have witnessed a beneficial trend in changing attitudes and mindsets toward wildlife, hence minimizing difficulties related to HWC.

iii) Employee welfare

WCK's hiring process is guided by a comprehensive set of policies that ensure fairness, transparency, and equal opportunity for all candidates. These policies include the WCK **Recruitment and Selection Policy**: WCK is committed to providing equal employment opportunities to all qualified candidates, irrespective of gender, race, ethnicity, or other protected characteristics. The policy also emphasises the importance of diversity and inclusion, aiming to create a workforce that reflects the varied perspectives and backgrounds of our community.

Stakeholder Engagements: WCK actively engages with stakeholders, including its internal members i.e. employees, community members, and even potential candidates to gather input and ensure our hiring practices align with the needs and expectations of our diverse stakeholders.

Continuous Improvement: WCK hiring policies undergo regular reviews, with updates made to reflect best practices, legal requirements, and feedback from candidates and employees.

Skills Improvement and Career Management: WCK invests in ongoing training programs to enhance the skills of its employees, ensuring they remain competitive in their roles and the industry. as provided for. Under the WCK Performance Management Policy, the organization works closely with its employees to create individualized career development plans, identifying opportunities for growth and advancement within the organization. The WCK performance appraisal system is designed to provide constructive feedback and set goals for professional development.

Safety and Compliance: WCK strictly adheres to the guidelines outlined in the Occupational Safety and Health Act -2007 to ensure a safe and healthy work environment for all employees. WCK has established a Health, Safety and Environmental Policy which is very comprehensive and clearly outlines the procedures, that ensure the organization maintains a culture of safety.

iv) Corporate Social Responsibility / Community Engagements

Through the Conservation Education and Awareness Department, WCK has continued to engage the communities living adjacent to protected areas on conservation and Habitat restoration programmes which have seen communities' members in Kajiado, Meru and Maasai Mara engaged in tree-growing activities through WCK Regional offices. Communities have also benefited from tree seedlings from WCK as well as technical knowledge on the right species of trees to plant in different areas within the country as well as given basic skills on tree growing. Pupils and students have also benefited from free ecological field trips to our Parks and Reserves through donor-funded programmes that have been implemented through WCK. Both the schools and the general community members have also benefited by receiving the termly Komba Magazines which have a lot of information on conservation during this period.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

11. Report of the Governing Council

The Governing Council submitted their report together with the audited financial statements for the year ended June 30 2025, which show the state of the Wildlife Clubs Kenya affairs.

i) Principal activities

The principal activities of WCK are;

- a) To spread interest and knowledge about wildlife and the environment among the people of Kenya in particular and East Africa in general.
- b) In the context of (a) above, to make the people aware of the great economic, cultural and aesthetic value of natural resources.
- c) To develop a better understanding of the need to conserve natural resources, for the benefit of the nation and its people.

- d) To do all things in furtherance of the above objectives.

ii) Results

The results of the Entity for the year ended June 30, 2025, are set out on pages 1-27.

iii) Governing Council

The members of the Governing Council who served during the year are shown on pages vii-x

iv) Statement of disclosure to the Organisation's auditors

The Council confirm that with respect to each Council member at the time of approval of this report:

- a) there was, as far as each Council member is aware, no relevant audit information of which the Company's auditor is unaware; and
- b) each council member has taken all steps that ought to have been taken as a council member so as to be aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

v) Auditors

The Auditor-General is responsible for the statutory audit of Wildlife Clubs of Kenya in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Council



.....
Name: Dr. Margaret Otieno
Secretary to the Board/CEO

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

12. Statement of the Governing Council Responsibilities

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act require the Governing Council to prepare financial statements in respect of the Wildlife Clubs of Kenya, which gives a true and fair view of the state of affairs of the Wildlife Clubs of Kenya for the financial year ended 30 June 2025. The Governing Council is also required to ensure that the Wildlife Clubs of Kenya keep proper accounting records which disclose with reasonable accuracy the financial position of the Wildlife Clubs of Kenya. The Governing Council is also responsible for safeguarding the assets of the Wildlife Clubs of Kenya.

The Governing Council is responsible for the preparation and presentation of the Wildlife Clubs of Kenya's financial statements, which give a true and fair view of the state of affairs of the Wildlife Clubs of Kenya for the 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 Wildlife Clubs of Kenya; (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 Wildlife Clubs of Kenya; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Governing Council accept responsibility for the Wildlife Clubs of Kenya'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 State Corporations Act. The Governing Council is of the opinion that the Wildlife Clubs of Kenya's financial statements give a true and fair view of the state of Wildlife Clubs of Kenya's transactions during the financial year ended June 30, 2025, and of the Wildlife Clubs of Kenya's financial position as at that date. The Governing Council further confirms the completeness of the accounting records maintained for the Wildlife Clubs of Kenya, which have been relied upon in the preparation of the Wildlife Clubs of Kenya's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Governing Council have assessed the Wildlife Clubs of Kenya's ability to continue as a going concern. Nothing has come to the attention of the Governing Council to indicate that the Wildlife Clubs of Kenya 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 Wildlife Clubs of Kenya's financial statements were approved by the Council on 07/10 2025 and signed on its behalf by:


.....

Name: Mr. Hadley Becha

Chairperson of the Governing Council


.....

Name: Dr. Margaret Otieno

National Coordinator/CEO

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 WILDLIFE CLUBS 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 the Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Wildlife Clubs of Kenya set out on pages 1 to 25, which comprise of the statement of financial position as at 30 June, 2025, statement of financial performance, statement of changes in net assets, statement of cash flows, statement of comparison 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 Wildlife Clubs 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 Wildlife Clubs of Kenya's 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 Matter

Unresolved Prior Year Matter

In the audit report of the previous year, issues were raised under Emphasis of Matter, Other Matters and Report on the Effectiveness of Internal Controls, Risk Management and Governance. However, as at 30 June, 2025, Management had not resolved the issues as prescribed in the reporting template set by the Public Sector Accounting Standards Board.

Other Information

The Management is responsible for the other information set out on page iii to xxiv which comprise of Key Entity Information and Management, Governing Council, Key Management Team, Chairman's Statement, Report of the Chief Executive Officer, Statement of Performance against Predetermined Objectives, Corporate Governance Statement, Management Discussion Analysis, Environmental, Social and Governance Statement and Report of the Governing Council. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Wildlife Clubs 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 this other information and I am required to report that fact. Based on the audit procedures performed and the matters described in my basis for qualified opinion, I confirm that other information is not materially inconsistent with the financial statements.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

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 effects of the matter 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

Understaffing

Review of the Clubs approved staff establishment revealed discrepancies between the approved staff establishment and the actual number of staff. The Clubs had a cumulative approved establishment of seventy-four (74) staff against in post staff of fifty-four (54) leading to a shortfall of twenty (20).

In the circumstances, failure to fill the posts as per the establishment may affect the efficient operations of the Clubs.

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 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 club'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.

Management is responsible for overseeing Club'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 requires 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 October, 2025

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025


14. Statement of Financial Performance for the year ended 30 June 2025

		2024-2025	2023-2024
	Note	KES	KES
Revenue from non-exchange transactions			
Transfers from Government entities	6a)	46,694,718	41,930,320
Grants and donations	6b)	33,944,102	7,893,927
Hostels, Trade items and subscriptions	6c)	19,853,173	20,270,310
		100,491,993	70,094,557
Revenue from exchange transactions			
Interest income	7a)	16,819,236	20,997,498
Other income	7b)	1,198,774	1,884,076
Net CTTR income	7c)	3,788,801	2,392,918
		21,806,811	25,274,492
Total revenue		122,298,804	95,369,049
Expenses			
Staff costs	8	30,151,486	36,140,486
Direct programme expenses	9	40,082,976	17,442,502
Administration and other operating expenses	10	13,976,118	13,908,571
Total expenses		84,210,580	67,491,559
Surplus for the year		38,088,224	27,877,490
Endowment Fund Interest	16	(14,917,977)	(18,512,998)
Tax expense	17	(5,253,764)	(6,796,788)
Retained surplus for the year		17,916,483	2,567,704


The notes set out on pages 7 to 27 form an integral part of these Financial Statements. The Financial Statements were signed on behalf of the Governing Council by:



.....
Name: Dr. Margaret Otieno
National Coordinator/CEO



.....
Name: Joshua Mutie Maima
Head of Finance
ICPAK M/No:21643



.....
Name: Mr. Hadley Becha
Chairman of the Council

Date...07/10/2025.....

Date...07/10/2025.....


Date...07/10/2025.....


WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025


15. Statement of Financial Position as at 30 June 2025

Assets		2024-2025	2023-2024
Non-current assets	Note	KES	KES
Property and equipment	21	243,029,736	250,564,115
Work-in-progress	11	38,432,470	19,493,971
Total non-current assets		281,462,206	270,058,086
Current assets			
Trade receivables from non-exchange transactions	13	1,749,845	4,830,227
Trade receivables from exchange transactions	14	12,686	450,473
Investment (endowment fund)	16	170,847,933	155,929,956
Inventory	18	955,312	787,322
Cash and bank	12	40,885,837	44,982,469
Total current assets		214,451,613	206,980,447
Current liabilities			
Trade payables and accruals	15	14,125,501	10,389,957
Net current assets		200,326,112	196,590,490
Longterm liabilities			
Deferred Income	22	8,639,640	26,334,359
Total Long-term liabilities		8,639,640	26,334,359
Net assets		473,148,678	440,314,218
Represented by:			
Fund balance (Page 3)		473,148,678	440,314,218

The financial statements set out on pages 1 to 6 were signed on behalf of the Governing Council by:


.....
Name: Dr. Margaret Otieno
National Coordinator/CEO
Date 07/10/2025.....


.....
Name: Joshua Mutie Maima
Head of Finance
ICPAK M/NO:21643
Date 07/10/2025.....


.....
Name: Mr. Hadley Becha
Chairman of the Council
Date 07/10/2025.....

WILDLIFE CLUBS OF KENYA
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

	Property fund	Endowment fund	Revenue reserve	Revaluation Reserve	Total
	KES	KES	KES	KES	KES
At 01 July 2023	290,478,683	140,123,849	(19,139,128)	0	411,463,404
Interest capitalized	0	15,806,107	2,706,892	0	18,512,999
Special grant	0	0	12,021,410	0	12,021,410
Prior year adjustment	0	0	(14,151,299)	0	(14,151,299)
Revaluation	0	0	0	9,900,000	9,900,000
Net Surplus for the year	0	0	2,567,704	0	2,567,704
At 30 June 2024	290,478,683	155,929,956	(15,994,421)	9,900,000	440,314,218
At 01 July 2024	290,478,683	155,929,956	(15,994,421)	9,900,000	440,314,218
Interest capitalized	0	14,917,977	0	0	14,917,977
Revaluation capitalized	9,900,000	0	0	(9,900,000)	0
Surplus for the year	0	0	17,916,483	0	17,916,483
At 30 June 2025	300,378,683	170,847,933	1,922,062	0	473,148,678

Prior Year Adjustment

The prior year adjustment of Ksh 14,151,299 pertains to the payment of income tax for the financial years 2020, 2021, 2022, and 2023, following an assessment by the Kenya Revenue Authority (KRA). This adjustment reflects the tax obligations arising from this audit, and the organisation has made the necessary payments accordingly.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

17. Statement of Cash Flows for the year ended 30 June 2025

	2024-2025	2023-2024
	KES	KES
Cash flows from operating activities		
Receipts		
Transfers from Government entities	28,999,999	41,930,320
Grants and donations	33,944,102	7,893,927
Hostels, Trade items and subscriptions	19,853,173	20,270,310
Other income	1,198,774	1,544,075
Net CTTR income	3,788,801	2,392,918
Interest income	1,901,259	2,484,500
Total receipts	89,686,108	76,516,050
Payments		
Employee costs	30,151,486	36,140,486
Programme costs	40,082,976	17,442,502
Payment to suppliers	3,439,957	5,710,504
	73,674,419	59,293,492
Net cash generated from operating activities	16,011,689	17,222,558
Cash flows from investing activities		
Acquisition of property and equipment (note 21)	(1,409,822)	(5,503,998)
Proceeds from disposal of property plant & Equipment – gain on disposal	240,000	340,000
Increase in work-in-progress	(18,938,499)	(18,021,664)
Net decrease in cash from investing activities	(20,108,321)	(23,185,662)
Net (decrease) / increase in cash and cash equivalents	(4,096,632)	(5,963,104)
Movement in cash and cash equivalents		
Cash and cash equivalents at 01 July	44,982,469	50,945,573
Net (decrease) / increase in cash and cash equivalents	(4,096,632)	(5,963,104)
Cash and cash equivalents at 30 June	40,885,837	44,982,469

WILDLIFE CLUBS OF KENYA
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

Description	Approved Budget	Adjustments	Final Budget	Actual on comparable basis	Performance differences	% Variance	Comments
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	
Income	KES	KES	KES	KES	KES	KES	
Grants & Donations	40,291,816	(7,996,647)	32,295,169	33,944,102	1,648,933	5	1
Transfers from the Government	28,999,999	0	28,999,999	28,999,999	0	0	
Revenue & other incomes	27,041,651	(4,665,182)	22,376,469	21,051,947	(1,324,522)	-6	2
CTTR Income	34,670,000	1,123,397	35,793,397	35,353,949	(439,448)	-2	
Total income	131,003,466	(11,538,432)	119,465,034	119,349,997	(115,037)		
Expenses							
Staff costs	30,538,573	(387,087)	30,151,486	30,151,486	0	0	
Direct Programme cost	56,844,893	(14,496,345)	42,348,548	40,082,976	2,265,572	5	3
Administration & other Operating expenses	15,600,000	(635,000)	14,965,000	13,976,118	988,882	7	4
CTTR Cost	28,020,000	3,980,000	32,000,000	31,565,148	434,851	2	
Total expenditures	131,003,466	(11,538,432)	119,465,034	115,775,728	3,689,305	3	
Surplus / Deficit	0	0	0	3,574,268	3,574,267		

WILSON COLLEGE OF ARTS
Annual Report and Financial Statements
For the year ended June 30, 2025

Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025 (Continue)

Reconciliation with operating surplus

Deferred Income from transfers	17,694,719
Operating surplus (as above – Actual)	<u>3,574,269</u>
Current year tax	(5,253,764)
Interest from fixed account	1,901,259
Surplus /Deficit in Statement of Financial Performance	<u>17,916,483</u>

Notes to the budget

Note 1: Commencement of a new donor - AWF funded project.

Note 2: Slight decline in revenue collection

Note 3: This result of the new program with a different financial reporting period with WCK year end

Note 4: Slight reduction in operations as program activities pushed to the financial year 2025 -2026

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

19. Notes to the Financial Statements

1. General Information

WCK is established by and derives its authority and accountability from an executive order.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the Wildlife Clubs of Kenya's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Wildlife Clubs of Kenya. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act and the International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2023.*

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of Wildlife Clubs of Kenya's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in the scope of the guidance. The model develops a strong link between Wildlife Clubs of Kenya's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p>No impact of WCK</p>
IPSAS 42: Social Benefits	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ol style="list-style-type: none"> (a) The nature of such social benefits provided by the Entity. (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.
Amendments to Other IPSAS	<p>Applicable: 1st January 2023:</p>

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Standard	Effective date and impact:
resulting from IPSAS 41, Financial Instruments	<p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples of hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p>IMPACT No impact on WCK</p>
Other improvements to IPSAS	<p>Applicable 1st January 2023</p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008). • <i>IPSAS 39: Employee Benefits.</i> Now deletes the term composite social security benefits as it is no longer defined in IPSAS. • IPSAS 29: Financial instruments: Recognition and Measurement. Standard is no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.

ii. ***New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.***

Standard	Effective date and impact:
IPSAS 43	<p>Applicable 1st January 2025</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 cash flows 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>No Impact on WCK</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</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> <p>Assets that meet the criteria to be classified as held for sale are to be presented separately in the statement of financial position and the results of discontinued operations are to be presented separately in the statement of financial performance.</p> <p>Impact: WCK holds no non-current asset held for sale or intends to discontinue any of its operations in the foreseeable future as such the standard will have no impact on its reporting.</p>

iii. ***Early adoption of standards***

The Entity did not early – adopt any new or amended standards in the financial year.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Notes to the financial statements (continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

WCK 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 WCK and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

Wildlife Clubs of Kenya recognizes revenue from the 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.

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 WCK.

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.

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.

b) Budget information

Budget information (continued)

Wildlife Clubs of Kenya's annual budget is prepared on an accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the entity. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

c) Taxes

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 WCK operates.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

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.

d) Property, plant, and equipment

All property, plant and equipment are stated at 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 recognises 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. Items of property & equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual value using the straight-line method. The following annual rates are used for depreciation of property and equipment:

Freehold land	Nil
Buildings on long leasehold and freehold land	2%
Computers & Accessories	30%
Motor vehicles	25%
Office equipment	12.50%
Furniture & fittings	12.50%
Plant and Machinery	25%

If there is an indication that there has been a significant change in the depreciation rate, useful life or residue value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognized in the statement of comprehensive income.

e) Leases

Finance leases are leases that transfer substantially all the risks and benefits incidental to ownership of the leased item to WCK. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. WCK also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that WCK will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to WCK. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

f) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Notes to the Financial Statements (Continued)
Summary of Significant Accounting Policies (Continued)

Assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

g) Research and development costs

WCK expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when WCK can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii) Its intention to complete and its ability to use or sell the asset.
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset.
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

h) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. WCK does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made an irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for the collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through a surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

i) Inventories

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:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) 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. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of WCK.

j) Provisions

Provisions are recognized when the WCK 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 WCK expects some or all of a 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.

k) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

l) Contingent liabilities

The WCK 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.

m) Changes in accounting policies and estimates

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

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

n) Employee benefits

Retirement benefit plans

WCK 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.

o) Foreign currency transactions

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.

p) Related parties

WCK 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 WCK, or vice versa. Members of key management are regarded as related parties and comprise the Trustees, the Governing Council, the CEO and senior managers.

q) Service concession arrangements

WCK analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, WCK 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, WCK 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 the 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 CBK and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short-term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for 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

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2024.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Society'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.

a) **Significant judgments made in applying the Society's accounting policies**

The judgements made by the board members of the Society in the process of applying the Society's accounting policies that have the most significant effect on the amounts recognised in the financial statements include: Whether the Society has the ability to hold 'held-to maturity' investments until they mature. If the Society were to sell other than an insignificant amount of such investments before maturity, it would be required to classify the entire class as 'available-for-sale' and measure them at fair value.

b) **Key sources of estimation uncertainty**

Key assumptions made about the future and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year include:

i) **Retirement benefit obligations**

The pension contributions into the Defined Contribution (DC) Scheme are expensed as incurred in the year.

ii) **Impairment losses**

Estimates are made in determining the impairment losses on receivables. Such estimates include the determination of the net realisable value or the recoverable amount of the asset.

Useful lives and residual value

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

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

Provisions

Provisions were raised and management determined an estimate 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.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

6. Revenue from non-exchange transactions

	2024-2025	2023-2024
	KES	KES
6.(a) Transfers from Government entities		
Ministry of Tourism and Wildlife	28,999,999	41,930,320
Deferred Income utilized	17,694,719	0
Total	<u>46,694,718</u>	<u>41,930,320</u>
6. (b) Donations/transfers		
AWF - African Wildlife Conservation	27,656,216	0
AFEW	4,037,922	1,813,088
IUCN	0	71,365
WWF-Amboseli	0	1,107,538
Ilearnabout	0	151,788
Giraffe Conservation Foundation	2,055,619	1,007,918
Minara	0	3,665,480
African Conservation Centre	0	76,750
Other donations	194,345	0
Total donations/transfers	<u>33,944,102</u>	<u>7,893,927</u>
6. (c) Hostels, Trade items and subscriptions		
Hostels and guest houses	9,407,850	11,224,050
Trade items (revenue)	8,420,323	7,069,160
Subscriptions and registration fees	1,983,500	1,815,000
International ecotourism programme	0	105,600
Associates / corporate membership fees	41,500	56,500
Total	<u>19,853,173</u>	<u>20,270,310</u>
7. Revenue from exchange transactions		
7. (a) Interest income		
Interest on endowment fund	14,917,977	18,512,998
Interest on fixed account	1,901,259	2,484,500
Total net interest income	<u>16,819,236</u>	<u>20,997,498</u>
7. (b) Other income		
Bill Board Adverts	0	400,000
Bus Hire	264,900	589,200
Miscellaneous income	693,875	134,876
Donation in Kind -Ilearnabout	0	420,000
Sale of Motor Vehicle	240,000	340,000
	<u>1,198,775</u>	<u>1,884,076</u>

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

7. (c)- Centre for Tourism Training and Research (CTTR)

	2024-2025	2023-2024
	KES	KES
Income		
Tuition	30,325,334	26,378,510
Hostel	2,130,000	2,130,000
Examination fees	155,502	16,220
Training	879,000	520,000
Application fees	390,500	332,500
Trade items (CTTR)	384,432	318,817
Exam retake	450,580	417,000
Graduation fees	510,000	348,000
Miscellaneous	86,601	108,225
Certificate storage charges	42,000	35,000
Total income	35,353,949	30,604,272
Expenditure		
Staff salaries	9,618,860	9,851,569
Fieldwork transport/camping	4,459,849	3,698,703
Depreciation (CTTR)	3,577,679	1,934,420
Provisions for bad debts	1,229,075	313,569
Security (CTTR)	1,057,060	1,135,775
Staff medical (CTTR)	762,758	818,296
Stationery/education materials	406,040	411,895
HRM practical	1,384,826	1,668,692
Publication - Komba	296,960	0
Marketing and publicity (CTTR)	1,699,122	1,195,620
Insurance (CTTR)	833,525	825,199
Repairs and maintenance (CTTR)	1,251,915	1,362,299
Professional / consultation fees	208,877	279,116
General expenses (CTTR)	276,114	220,419
Graduation expenses	516,518	385,750
Telephone, postage and internet (CTTR)	294,341	251,516
Motor vehicle repairs (CTTR)	720,743	732,972
Staff pension	268,658	266,863
Electricity, water and rates (CTTR)	504,741	358,823
Local transport	217,170	166,838
Trade license	132,000	132,000
Computers and printers	81,752	61,880
staff training	112,948	97,181
Trade Items	429,500	78,850
Website Development	17,500	145,000
Accountancy & Tax consultancy	204,401	151,100
Audit fee	150,000	150,000
Exchange loss	8,816	804,963
Job rationalization	0	250,000

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

7. (c) - Centre for Tourism Training and Research (CTTR) (Con.,)

	2024-2025	2023-2024
	KES	KES
Bank Charges	180,749	158,678
Subscription	65,443	56,103
Council Expenses	561,308	135,715
Kitchen Equipment	0	111,550
Legal fees	35,900	0
Total expenditure	<u>31,565,148</u>	<u>28,211,355</u>
Net income from CTTR	<u>3,788,801</u>	<u>2,392,918</u>
8. Staff costs		
Salaries and wages	23,444,515	28,746,178
Medical expenses	2,756,845	2,800,444
Pension (WCK contribution)	2,336,535	2,457,107
Gratuity	1,500,643	1,949,646
Staff training	112,948	187,111
Total staff costs	<u>30,151,486</u>	<u>36,140,486</u>
9. Direct Programme Costs		
Nakuru office expenses	2,571,633	1,713,326
Kisumu office expenses	2,177,735	1,727,498
Mombasa office expenses	4,188,064	3,371,343
LEEC	5,549,726	4,953,329
Support action groups	594,900	544,500
Meru office expenses	2,048,205	3,884,032
Kitui office expenses	1,054,601	956,774
Mobile education unit	154,634	291,700
AWF – Tsavo project	21,743,478	0
Total direct Programme expenses	<u>40,082,976</u>	<u>17,442,502</u>
10. Administration and Other Operating Costs		
Depreciation	5,366,519	4,513,636
Insurance	1,117,550	1,109,224
Komba magazine	296,960	890,880
Security	1,057,060	1,124,176
Trade items	1,682,461	1,267,944
General expenses	371,951	421,346
Audit & accountancy	150,000	150,000
Travelling and subsistence	515,432	852,303
Equipment maintenance and general repairs	601,632	730,576
Transport	174,990	120,500

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

	2024 – 2025 KES	2023 – 2024 KES
Internet	240,120	240,990
Bank charges	180,686	158,678
Electricity, water and rates	504,749	358,825
Printing, stationery and publications	340,356	115,245
Council expenses	216,437	135,717
Postage and telephone	187,486	121,516
Motor vehicle repairs	90,900	40,150
Subscriptions	65,443	56,103
Marketing and publicity	16,875	10,000
Computer expenses	281,894	109,700
Legal Cost	35,900	30,000
Welfare	250,000	0
Job rationalization	0	250,000
Exchange loss	8,816	804,962
Website development	17,500	145,000
Accountancy & Tax Consultancy	204,401	151,100
Total administration and other operating expenses	<u>13,976,118</u>	<u>13,908,571</u>

11. Work in Programme costs

Work-in-progress

Balance on 01 July	19,493,971	1,472,307
Additions	18,938,499	18,021,664
Balance at 30 June	<u>38,432,470</u>	<u>19,493,971</u>

The work in progress relates to the construction of the Wildlife Resource Center in Kisumu.

12. Cash at Bank

Standard Chartered Bank	0158033052100	7,876,131	15,552,610.35
	0102056771200	13,417	157,112.35
	0102033052100	81,544	1,550,128.95
	0108033052101	940	73,653.05
	0108033052100	333,458	847,528.80
NCBA Bank	6441910086	1,341,189	828,550
	6441910018	4,317,739	1,260,672.95
	6441910078	15,355	2,485
	6441910023	3,785,335	3,660,951.39
	Fixed account	22,879,507	20,981,435.15
Equity Bank	0720261190043	1,431	1,524.40
	0610295544641	5,919	168.21
	0450297776585	0	225.00

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

	2024 – 2025 KES	2023 – 2024 KES
Total bank balance	40,651,965	44,917,046
Cash in hand	<u>233,872</u>	<u>65,423</u>
Total cash and bank	<u><u>40,885,837</u></u>	<u><u>44,982,469</u></u>
13. Trade Receivables from Non-Exchange Transactions		
Fees receivable	17,381,962	17,993,878
Provision for bad and doubtful debts	(15,709,608)	(14,525,458)
Net fees receivable	<u>1,672,354</u>	<u>3,468,420</u>
Trade items receivables	77,491	91,500
Xerode Civil & Building	0	1,270,307
	<u>1,749,845</u>	<u>4,830,227</u>
14. Trade Receivables from Exchange Transactions		
Bill Boards Advertisement	0	400,000
Staff imprest	12,686	50,473
	<u>12,686</u>	<u>450,473</u>
15. Trade payables and accruals		
Accrued expenses	5,638,902	5,208,504
Gratuity	1,350,000	0
Current year tax	5,253,764	3,721,483
Unidentified deposits	415,835	406,970
	<u>12,658,501</u>	<u>9,336,957</u>
Caution fee refundable	1,467,000	1,053,000
Total	<u><u>14,125,501</u></u>	<u><u>10,389,957</u></u>
16. Investment (Endowment Fund)		
Balance on 01 July	155,929,956	140,123,849
Income from investment (capitalized)	14,917,977	15,806,107
Balance at 30 June	<u><u>170,847,933</u></u>	<u><u>155,929,956</u></u>

The endowment fund is held as a term deposit account at NCBA Bank.

17. Tax payable

Tax @ 30% (Interest and CTTR income)	6,661,586	6,796,788
Withholding tax credits	<u>(1,407,822)</u>	<u>(3,075,304)</u>
Balance payable	<u><u>5,253,764</u></u>	<u><u>3,721,483</u></u>

WCK does not have a valid tax exemption certificate hence taxed on other incomes at the corporation tax rate of 30%.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

18. Inventory

	2024-2025	2023-2024
	KES	KES
Gift items	<u>955,312</u>	<u>787,323</u>

These comprise gift items made by Wildlife Clubs and supplied to Langata headquarters for sale. The items have been valued at the lower of cost and net realizable value.

19. Specific Grants

The below funds are received for restricted purposes on which WCK is required to report.

Additions during the year [note 6 (a)]

GOK	28,999,999	48,000,000
Differed income	0	(19,000,000)
Realized income	<u>17,694,719</u>	<u>12,930,320</u>
	<u>46,694,718</u>	<u>41,930,320</u>

Utilized during the year:

GOK - recurrent	28,999,999	29,000,000
GOK - capital	<u>17,694,719</u>	<u>21,073,300</u>
Total utilized during the year	46,694,718	50,073,300
Balance for the year	<u>0</u>	<u>(8,142,980)</u>
Balance as at 01 July	<u>3,878,430</u>	<u>12,021,410</u>
Balance as at 30 June	<u>3,878,430</u>	<u>3,878,430</u>

20. Taxation

provision for corporate taxation has been made in these accounts. The organization qualifies for exemption from Kenyan Corporate Tax under the provisions of paragraph 10 of the 1st schedule to the Income Tax Act, Cap. 470 (Laws of Kenya) and has applied to be considered for exemption.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Notes to the Financial Statements (Continued)

21. Property, Plant and Equipment	Land	Buildings	Motor vehicles	Computers & accessories	Furniture & fittings	Office equipment	Plant Machinery	Total
Cost / valuation	KES	KES	KES	KES	KES	KES	KES	KES
As of 01 July 2023,	69,077,240	188,911,107	19,566,581	5,307,785	6,161,046	5,924,148	5,005,168	299,953,075
Additions	0	3,061,753	0	1,186,800	365,608	1,309,837	0	5,923,998
Depreciation Reversal	0	0	(19,566,581)	0	0	0	0	(19,566,581)
Revaluation	0	0	9,900,000	0	0	0	0	9,900,000
As of 30 June 2024,	69,077,240	191,972,860	9,900,000	6,494,585	6,526,654	7,233,985	5,005,168	296,210,492
As of 01 July 2024,	69,077,240	191,972,860	9,900,000	6,494,585	6,526,654	7,233,985	5,005,168	296,210,492
Additions	0	0	0	425,000	113,000	871,822	0	1,409,822
As of 30 June 2025,	69,077,240	191,972,860	9,900,000	6,919,585	6,639,654	8,105,807	5,005,168	297,620,314
Depreciation								
As at 01 July 2023	0	21,540,201	19,566,581	4,754,507	5,227,070	5,173,959	2,502,584	58,764,902
Reversal on Revaluation	0	0	(19,566,581)	0	0	0	0	(19,566,581)
Charge for the year	0	3,840,498	0	688,912	322,161	345,192	1,251,292	6,448,055
As of 30 June 2024,	0	25,380,699	0	5,443,419	5,549,231	5,519,151	3,753,876	45,646,376
As of 01 July 2024,	0	25,380,699	0	5,443,419	5,549,231	5,519,153	3,753,876	45,646,377
Charge for the year	0	3,840,057	2,475,000	666,452	257,229	454,169	1,251,292	8,944,199
As of 30 June 2025,	0	29,220,756	2,475,000	6,109,871	5,806,460	5,973,322	5,005,168	54,590,577
Net book value								
As of 30 June 2025,	<u>69,077,240</u>	<u>162,752,104</u>	<u>7,425,000</u>	<u>809,714</u>	<u>833,194</u>	<u>2,132,485</u>	<u>0</u>	<u>243,029,736</u>
As of 30 June 2024,	<u>69,077,240</u>	<u>166,592,160</u>	<u>9,900,000</u>	<u>1,051,166</u>	<u>977,423</u>	<u>1,714,834</u>	<u>1,251,292</u>	<u>250,564,115</u>

Valuation

Motor vehicles were identified and valued as per the National Assets and Liability Management Policy and guidelines (Issued June 2020). The assets were revalued, and the amounts were adopted in the financial statements on 30 June 2024.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Society'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.

a) Significant judgments made in applying the Society's accounting policies

The judgements made by the board members of the Society in the process of applying the Society's accounting policies that have the most significant effect on the amounts recognised in the financial statements include: Whether the Society has the ability to hold 'held-to maturity' investments until they mature. If the Society were to sell other than an insignificant amount of such investments before maturity, it would be required to classify the entire class as 'available-for-sale' and measure them at fair value.

b) Key sources of estimation uncertainty

Key assumptions made about the future and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year include:

i) Retirement benefit obligations

The pension contributions into the Defined Contribution (DC) Scheme are expensed as incurred in the year.

ii) Impairment losses

Estimates are made in determining the impairment losses on receivables. Such estimates include the determination of the net realisable value or the recoverable amount of the asset.

Useful lives and residual value

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

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

Provisions

Provisions were raised and management determined an estimate 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.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

6. Revenue from non-exchange transactions

	2024-2025	2023-2024
	KES	KES
6.(a) Transfers from Government entities		
Ministry of Tourism and Wildlife	28,999,999	41,930,320
Deferred Income utilized	17,694,719	0
Total	<u>46,694,718</u>	<u>41,930,320</u>
6. (b) Donations/transfers		
AWF - African Wildlife Conservation	27,656,216	0
AFEW	4,037,922	1,813,088
IUCN	0	71,365
WWF-Amboseli	0	1,107,538
Ilearnabout	0	151,788
Giraffe Conservation Foundation	2,055,619	1,007,918
Minara	0	3,665,480
African Conservation Centre	0	76,750
Other donations	194,345	0
Total donations/transfers	<u>33,944,102</u>	<u>7,893,927</u>
6. (c) Hostels, Trade items and subscriptions		
Hostels and guest houses	9,407,850	11,224,050
Trade items (revenue)	8,420,323	7,069,160
Subscriptions and registration fees	1,983,500	1,815,000
International ecotourism programme	0	105,600
Associates / corporate membership fees	41,500	56,500
Total	<u>19,853,173</u>	<u>20,270,310</u>
7. Revenue from exchange transactions		
7. (a) Interest income		
Interest on endowment fund	14,917,977	18,512,998
Interest on fixed account	1,901,259	2,484,500
Total net interest income	<u>16,819,236</u>	<u>20,997,498</u>
7. (b) Other income		
Bill Board Adverts	0	400,000
Bus Hire	264,900	589,200
Miscellaneous income	693,875	134,876
Donation in Kind -Ilearnabout	0	420,000
Sale of Motor Vehicle	240,000	340,000
	<u>1,198,775</u>	<u>1,884,076</u>

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

7. (c)- Centre for Tourism Training and Research (CTTR)

	2024-2025	2023-2024
	KES	KES
Income		
Tuition	30,325,334	26,378,510
Hostel	2,130,000	2,130,000
Examination fees	155,502	16,220
Training	879,000	520,000
Application fees	390,500	332,500
Trade items (CTTR)	384,432	318,817
Exam retake	450,580	417,000
Graduation fees	510,000	348,000
Miscellaneous	86,601	108,225
Certificate storage charges	42,000	35,000
Total income	35,353,949	30,604,272
Expenditure		
Staff salaries	9,618,860	9,851,569
Fieldwork transport/camping	4,459,849	3,698,703
Depreciation (CTTR)	3,577,679	1,934,420
Provisions for bad debts	1,229,075	313,569
Security (CTTR)	1,057,060	1,135,775
Staff medical (CTTR)	762,758	818,296
Stationery/education materials	406,040	411,895
HRM practical	1,384,826	1,668,692
Publication - Komba	296,960	0
Marketing and publicity (CTTR)	1,699,122	1,195,620
Insurance (CTTR)	833,525	825,199
Repairs and maintenance (CTTR)	1,251,915	1,362,299
Professional / consultation fees	208,877	279,116
General expenses (CTTR)	276,114	220,419
Graduation expenses	516,518	385,750
Telephone, postage and internet (CTTR)	294,341	251,516
Motor vehicle repairs (CTTR)	720,743	732,972
Staff pension	268,658	266,863
Electricity, water and rates (CTTR)	504,741	358,823
Local transport	217,170	166,838
Trade license	132,000	132,000
Computers and printers	81,752	61,880
staff training	112,948	97,181
Trade Items	429,500	78,850
Website Development	17,500	145,000
Accountancy & Tax consultancy	204,401	151,100
Audit fee	150,000	150,000
Exchange loss	8,817	804,963
Job rationalization	0	250,000

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

7. (c) - Centre for Tourism Training and Research (CTTR) (Con.,)

	2024-2025	2023-2024
	KES	KES
Bank Charges	180,749	158,678
Subscription	65,443	56,103
Council Expenses	561,308	135,715
Kitchen Equipment	0	111,550
Legal fees	35,900	0
Total expenditure	<u>31,565,148</u>	<u>28,211,355</u>
Net income from CTTR	<u>3,788,800</u>	<u>2,392,918</u>
8. Staff costs		
Salaries and wages	23,444,515	28,746,178
Medical expenses	2,756,845	2,800,444
Pension (WCK contribution)	2,336,535	2,457,107
Gratuity	1,500,643	1,949,646
Staff training	112,948	187,111
Total staff costs	<u>30,151,486</u>	<u>36,140,486</u>
9. Direct Programme Costs		
Nakuru office expenses	2,571,633	1,713,326
Kisumu office expenses	2,177,735	1,727,498
Mombasa office expenses	4,188,064	3,371,343
LEEC	5,549,726	4,953,329
Support action groups	594,900	544,500
Meru office expenses	2,048,205	3,884,032
Kitui office expenses	1,054,601	956,774
Mobile education unit	154,634	291,700
AWF – Tsavo project	21,743,478	0
Total direct Programme expenses	<u>40,082,976</u>	<u>17,442,502</u>
10. Administration and Other Operating Costs		
Depreciation	5,366,519	4,513,636
Insurance	1,117,550	1,109,224
Komba magazine	296,960	890,880
Security	1,057,060	1,124,176
Trade items	1,682,461	1,267,944
General expenses	371,951	421,346
Audit & accountancy	150,000	150,000
Travelling and subsistence	515,432	852,303
Equipment maintenance and general repairs	601,632	730,576
Transport	174,990	120,500

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

	2024 – 2025	2023 – 2024
	KES	KES
Internet	240,120	240,990
Bank charges	180,686	158,678
Electricity, water and rates	504,749	358,825
Printing, stationery and publications	340,356	115,245
Council expenses	216,437	135,717
Postage and telephone	187,486	121,516
Motor vehicle repairs	90,900	40,150
Subscriptions	65,443	56,103
Marketing and publicity	16,875	10,000
Computer expenses	281,894	109,700
Legal Cost	35,900	30,000
Welfare	250,000	0
Job rationalization	0	250,000
Exchange loss	8,816	804,962
Website development	17,500	145,000
Accountancy & Tax Consultancy	204,401	151,100
Total administration and other operating expenses	<u>13,976,118</u>	<u>13,908,571</u>

11. Work in Programme costs

Work-in-progress

Balance on 01 July	19,493,971	1,472,307
Additions	18,938,499	18,021,664
Balance at 30 June	<u>38,432,470</u>	<u>19,493,971</u>

The work in progress relates to the construction of the Wildlife Resource Center in Kisumu.

12. Cash at Bank

Standard Chartered Bank	0158033052100	7,876,131	15,552,610.35
	0102056771200	13,417	157,112.35
	0102033052100	81,544	1,550,128.95
	0108033052101	940	73,653.05
	0108033052100	333,458	847,528.80
NCBA Bank	6441910086	1,341,189	828,550
	6441910018	4,317,739	1,260,672.95
	6441910078	15,355	2,485
	6441910023	3,785,335	3,660,951.39
	Fixed account	22,879,507	20,981,435.15
Equity Bank	0720261190043	1,431	1,524.40
	0610295544641	5,919	168.21
	0450297776585	0	225.00

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

	2024 – 2025 KES	2023 – 2024 KES
Total bank balance	40,651,965	44,917,046
Cash in hand	233,872	65,423
Total cash and bank	<u>40,885,837</u>	<u>44,982,469</u>
13. Trade Receivables from Non-Exchange Transactions		
Fees receivable	17,381,962	17,993,878
Provision for bad and doubtful debts	(15,709,608)	(14,525,458)
Net fees receivable	<u>1,672,354</u>	<u>3,468,420</u>
Trade items receivables	77,491	91,500
Xerode Civil & Building	0	1,270,307
	<u>1,749,845</u>	<u>4,830,227</u>
14. Trade Receivables from Exchange Transactions		
Bill Boards Advertisement	0	400,000
Staff imprest	12,686	50,473
	<u>12,686</u>	<u>450,473</u>
15. Trade payables and accruals		
Accrued expenses	5,638,902	5,208,504
Gratuity	1,350,000	0
Current year tax	5,253,764	3,721,483
Unidentified deposits	415,835	406,970
	<u>12,658,501</u>	<u>9,336,957</u>
Caution fee refundable	1,467,000	1,053,000
Total	<u>14,125,502</u>	<u>10,389,957</u>
16. Investment (Endowment Fund)		
Balance on 01 July	155,929,956	140,123,849
Income from investment (capitalized)	14,917,977	15,806,107
Balance at 30 June	<u>170,847,933</u>	<u>155,929,956</u>
The endowment fund is held as a term deposit account at NCBA Bank.		
17. Tax payable		
Tax @ 30% (Interest and CTTR income)	6,661,586	6,796,788
Withholding tax credits	(1,407,822)	(3,075,304)
Balance payable	<u>5,253,764</u>	<u>3,721,483</u>

WCK does not have a valid tax exemption certificate hence taxed on other incomes at the corporation tax rate of 30%.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

18. Inventory

	2024-2025 KES	2023-2024 KES
Gift items	<u>955,311</u>	<u>787,323</u>

These comprise gift items made by Wildlife Clubs and supplied to Langata headquarters for sale. The items have been valued at the lower of cost and net realizable value.

19. Specific Grants

The below funds are received for restricted purposes on which WCK is required to report.

Additions during the year [note 6 (a)]

GOK	28,999,999	48,000,000
Differed income	0	(19,000,000)
Realized income	<u>17,694,719</u>	<u>12,930,320</u>
	<u>46,694,718</u>	<u>41,930,320</u>

Utilized during the year:

GOK - recurrent	29,999,999	29,000,000
GOK - capital	<u>17,694,719</u>	<u>21,073,300</u>
Total utilized during the year	47,694,718	50,073,300
Balance for the year	<u>0</u>	<u>(8,142,980)</u>
Balance as at 01 July	<u>3,878,430</u>	<u>12,021,410</u>
Balance as at 30 June	<u>3,878,430</u>	<u>3,878,430</u>

20. Taxation

provision for corporate taxation has been made in these accounts. The organization qualifies for exemption from Kenyan Corporate Tax under the provisions of paragraph 10 of the 1st schedule to the Income Tax Act, Cap. 470 (Laws of Kenya) and has applied to be considered for exemption.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Notes to the Financial Statements (Continued)

21. Property, Plant and Equipment	Land	Buildings	Motor vehicles	Computers & accessories	Furniture & fittings	Office equipment	Plant Machinery	Total
<u>Cost / valuation</u>	KES	KES	KES	KES	KES	KES	KES	KES
As of 01 July 2023,	69,077,240	188,911,107	19,566,581	5,307,785	6,161,046	5,924,148	5,005,168	299,953,075
Additions	0	3,061,753	0	1,186,800	365,608	1,309,837	0	5,923,998
Depreciation Reversal	0	0	(19,566,581)	0	0	0	0	(19,566,581)
Revaluation	0	0	9,900,000	0	0	0	0	9,900,000
As of 30 June 2024,	69,077,240	191,972,860	9,900,000	6,494,585	6,526,654	7,233,985	5,005,168	296,210,492
As of 01 July 2024,	69,077,240	191,972,860	9,900,000	6,494,585	6,526,654	7,233,985	5,005,168	296,210,492
Additions	0	0	0	425,000	113,000	871,822	0	1,409,822
As of 30 June 2025,	69,077,240	191,972,860	9,900,000	6,919,585	6,639,654	8,105,807	5,005,168	297,620,314
Depreciation								
As at 01 July 2023	0	21,540,201	19,566,581	4,754,507	5,227,070	5,173,959	2,502,584	58,764,902
Reversal on Revaluation	0	0	(19,566,581)	0	0	0	0	(19,566,581)
Charge for the year	0	3,840,498	0	688,912	322,161	345,192	1,251,292	6,448,055
As of 30 June 2024,	0	25,380,699	0	5,443,419	5,549,231	5,519,151	3,753,876	45,646,376
As of 01 July 2024,	0	25,380,699	0	5,443,419	5,549,231	5,519,153	3,753,876	45,646,377
Charge for the year	0	3,840,057	2,475,000	666,452	257,229	454,169	1,251,292	8,944,199
As of 30 June 2025,	0	29,220,756	2,475,000	6,109,871	5,806,460	5,973,322	5,005,168	54,590,577
Net book value								
As of 30 June 2025,	69,077,240	162,752,104	7,425,000	809,714	833,194	2,132,485	0	243,029,736
As of 30 June 2024,	69,077,240	166,592,160	9,900,000	1,051,166	977,423	1,714,834	1,251,292	250,564,115

Valuation

Motor vehicles were identified and valued as per the National Assets and Liability Management Policy and guidelines (Issued June 2020). The assets were revalued, and the amounts were adopted in the financial statements on 30 June 2024.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Notes to the Financial Statements (Continued)

22. Deferred Income

	2024-2025 KES	2023-2024 KES
Deferred Income	<u>8,639,640</u>	<u>26,334,359</u>

23. Staff Retirement Benefits

WCK staff have a personal pension plan with ICEA LION to which the employer contributes 12.5% of the employees' basic salary and each employee contributes 7.5% of their basic salary.

In addition, all staff contributes to NSSF. The NSSF Act has revised employers' and employees' monthly contributions to the National Social Security Fund (NSSF)

The NSSF Act provides for a monthly contribution equivalent to 12% of an employee's monthly salary. 6% of the said contribution is deducted from the employee's salary while the other 6% is paid by the employer.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

24. Financial Risk Management

The organization's overall risk management policies are set out by the Governing Council and implemented by Management and focus on the unpredictability of changes in the operating environment and seek to minimize the potential adverse effect of such risks on the organisation's performance by selling acceptable levels of risk. The organization has an endowment fund that it applies in hedging against financial risks to a certain limit dependent on the value of the fund.

25. Liquidity risk management

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The Trustees have developed a risk management framework for the management of the organization's short, medium and long-term liquidity requirements thereby ensuring that all financial liabilities are settled as they fall due. The organization manages liquidity risk by continuously reviewing forecasts and actual cash flows.

The table below summarises the maturity analysis for financial liabilities to their remaining contractual maturities. The amounts disclosed are the contractual undiscounted cash flows.

The table below summarizes the maturity analysis for financial liabilities to their remaining contractual maturities. The amounts disclosed are the contractual undiscounted cash flows.

	Less than one month KES	Between 1-3 months KES	Between 3-12 months KES	Over 1 year KES	Total KES
2024-2025					
Trade payables	0	0	0	0	0
Other payables	0	0	12,658,502	1,467,000	14,125,502
	0	0	12,658,501	1,467,000	14,125,501

	Less than one month KES	Between 1-3 months KES	Between 3-12 months KES	Over 1 year KES	Total KES
2023-2024					
Trade payables	0	0	0	0	0
Other payables	0	0	8,885,901	1,504,056	10,389,957
	0	0	8,885,901	1,504,056	10,389,957

26. Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Credit risk mainly arises from financial assets and is managed on an organisation-wide basis. The Organization does not grade the credit quality of financial assets that are neither past due nor impaired.

Credit risk on financial assets with banking institutions is managed by dealing with institutions with good credit ratings and placing limits on deposits that can be held with each institution.

Credit risk on trade receivables is managed by ensuring that credit is extended to customers with an established credit history. The credit history is determined by taking into account the financial position, past experience and other relevant factors. Credit is managed by setting the credit limit and the credit period for each customer. The utilisation of the credit limits and the credit period are monitored by management on a monthly basis.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

27. Events after the Reporting Period

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

28. Ultimate and Holding Entity

The Entity collaborates with the State Department under the Ministry of Tourism & Wildlife.

29. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

30. Appendices

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

Issue	Observations	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Budgetary Control	The statement of comparison of budget and actual amounts reflects the final receipts budget and actual receipts on a comparable basis of Kshs.115,272,186 and Kshs.111,137,085, respectively resulting to a shortfall of Kshs.4,135,101 or 4% of the approved budget. However, the Wildlife Clubs of Kenya spent Kshs.95,702,914 against an approved budget of Kshs.111,137,085 resulting to an under-utilization amount of Kshs.15,434,170 or 14% of the budget.	Budgets are projections which sometimes are not met due to factors which are beyond management. Management will strive to reduce the variance between budgeted receipts and actual	Not fully resolved	On going
Understaffing	The Wildlife Clubs approved staff establishment allows for the employment of a total number of sixty-nine (69) members of staff for it to effectively carry out its duties and obligations. However, a review of the staffing documents presented for audit revealed that the Wildlife Clubs has only forty-nine (49) staff in the post against the establishment of sixty-nine members, further WCK does not have ICT & Procurement departments	The issues of staffing will only be resolved when funds to employ additional staff will be available	Not resolved	Between 2024/2025 to 2026/2027 financial years



.....
 Dr. Margaret Otieno
 National Coordinator /CEO
 Wildlife clubs of Kenya

Date... 07/10/2025



WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

Appendix II: PROJECTS IMPLEMENTED BY ENTITY

Projects

Projects implemented by WCK Funded by state corporation/SAGA funded by development partners.

Issue	Observations	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)	Issue	Observations
Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidate in the financial statements (Yes/No)
Wildlife Resource learning centers	1203100500	GoK		NO	NO	NO

Status of Projects completion

Issue	Observations	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)	Issue	Observations	Management comments
	Project title	Total Project cost	Total expended to date	Completion % to date	Budget	Actual	Source of funds
1	Wildlife Resource learning centers	207.3	125.1	60%			GoK

WILDLIFE CLUBS OF KENYA
Annual Report and Financial Statements
For the year ended June 30 2025

APPENDEX IV: Transfer from other Government Entities

Issue	Observations	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)	Issue				Observations
					Where recorded				
Name of the MDA/Donor Transferring the funds	Date received	Nature: Recurrent/ Development/ others	Total Amount	Statement of Financial Performance	Capital Fund	Deferred income	Receivable	Others	Total Transfer during the year
Ministry of Tourism and Wildlife	Monthly	Recurrent	28,999,999	28,999,999					28,999,999
Ministry of Tourism and Wildlife	Monthly	Development							
Total			28,999,999	28,999,999	0	0	0	0	28,999,999

Appendix IV : Inter - Entity Confirmation letter.

In the year under review, WCK did not disburse any funds to any other entity.

Appendix VI: Reporting of Climate Relevant Expenditures

There were no Climate relevant expenditures paid by the organization for the year under review.

Appendix VII: Disaster Expenditure Reporting

There were nil disaster expenditures undertaken by Wildlife clubs of Kenya.