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# REPORT

OF

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THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 14 APR 2026

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ON  
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BY:

Hon. Naomi Wago, MP  
(Deputy Majority Whip)

CLERK-AT  
THE-TABLE:

Inzofu Mwak, HSC

**KENYA NATIONAL COMMISSION ON  
HUMAN RIGHTS**

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



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**KENYA NATIONAL COMMISSION ON HUMAN RIGHTS  
(KNCHR)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025**

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**Transitional International Public Sector Accounting Standards (IPSAS) Financial Statements**

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## **1. Acronyms and Definition of Key Terms**

### **A: Acronyms and Abbreviations**

<i>ACHPR</i>	<i>African Commission on Human and Peoples' Rights</i>
<i>ADR</i>	<i>Alternative Dispute Resolution</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CAJ</i>	<i>Commission on Administrative Justice</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CFO</i>	<i>Chief Finance Officer</i>
<i>CoK</i>	<i>Constitution of Kenya</i>
<i>CS</i>	<i>Cabinet Secretary</i>
<i>GANHRI</i>	<i>Global Alliance of National Human Rights Institutions</i>
<i>HRBA</i>	<i>Human Rights Base Approach</i>
<i>HAU</i>	<i>Head of Accounting Unit</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>IPCRM</i>	<i>Integrated Public Complaints and Referral Mechanism</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>KNCHR</i>	<i>Kenya National Commission on Human Rights</i>
<i>KNHREC</i>	<i>Kenya National Human Rights and Equality Commission</i>
<i>MDAs</i>	<i>Ministries, Departments, and Agencies</i>
<i>NANHRI</i>	<i>Network of African National Human Rights Institutions</i>
<i>NGEC</i>	<i>National Gender and Equality Commission</i>
<i>NHRI</i>	<i>National Human Rights Institution</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>POTA</i>	<i>Prevention of Torture Act</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PPE</i>	<i>Property Plant &amp; Equipment</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>PS</i>	<i>Principal Secretary</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>

**Kenya National Commission on Human Rights (KNCHR)**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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<i>SC</i>	<i>State Corporations</i>
<i>TNT</i>	<i>The National Treasury</i>
<i>UN</i>	<i>United Nations</i>
<i>WASH</i>	<i>Water, Sanitation, and Hygiene</i>
<i>WB</i>	<i>World Bank</i>

**B: Definition of Key Terms**

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

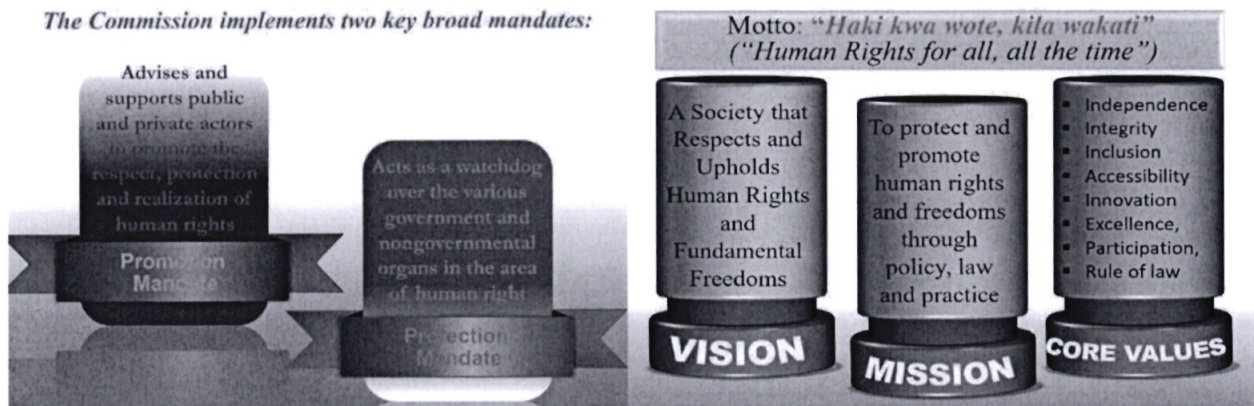
**2. Key Kenya National Commission on Human Rights (KNCHR) Information and Management**

**(a) Background information**

The Kenya National Commission on Human Rights (KNCHR) or ('the National Commission/ Commission') is a Constitutional Commission established under Article 59 (1) and Chapter 15 of the Constitution of Kenya (CoK) and subsequently operationalized through an Act of Parliament, the Kenya National Commission on Human Rights Act No. 14 of 2011, (*Revised 2012*). It is mandated to among other things, monitor, investigate and report on the observance of human rights in all spheres of life in Kenya; receive and investigate complaints on alleged human rights abuses and make recommendations to improve the functioning of State organs and ensure compliance of State's obligations under International, Regional Treaties and Conventions relating to human rights and fundamental freedoms. The Kenya National Commission on Human Rights is domiciled in Kenya and has six branches/offices in Nairobi, Wajir, Kitale, Mombasa, Kisumu and Nyahururu.

**(b) Mandate**

The National Commission's mandate as provided for in Article 59(2) and Article 249 of the CoK and operationalized by the KNCHR Act 2011 is broadly interpreted as follows:



**Figure 1: Vision, Mission and Core Values**

**(c) Key Management**

The Kenya National Commission on Human Rights day-to-day management is under the following key Offices, Directorates and Divisions:

1. Commission Secretary/Chief Executive Officer,
2. Directors,
3. Heads of Divisions

**(d) Fiduciary Management**

The key management personnel who held office during the period ended 30 June, 2025 and who had direct fiduciary responsibility were as tabulated here below:

**Table 1: Key Management Personnel with Direct Fiduciary Responsibility**

No.	Designation	Name
1.	Commission Secretary/Chief Executive Officer	Dr. Bernard Mogesa, PhD, CPM
2.	Director Research - Advocacy and Outreach	Anne Okutoyi
3.	Director Corporate Services	CPA Joseph Ndiku
4.	Deputy Director - Finance and Accounts	CPA John Wamwanga
5.	Deputy Director - Human Resources & Administration	Winnie Kwamboka Ogutu
6.	Deputy Director - Complaints and Investigations	Kamanda Mucheke
7.	Deputy Director – Legal Services	Victor Kamau- ( <i>Until 1 March 2025</i> )
8.	Deputy Director - Research and Compliance	Felicia Magiri Mburu
9.	Deputy Director - Public Education and Training	Laban Cheruiyot
10.	Deputy Director - Reforms and Accountability	Veronica Mwangi
11.	Deputy Director - Economic social and cultural rights	Cyrus Maweu
12.	Assistant Director - Supply Chain Management	Josphat Mwangi

**(e) Fiduciary Oversight Arrangements**

Kenya National Commission on Human Rights fulfils its oversight responsibilities through key Commission Committees as highlighted here below.

1. Finance and Administration Committee
2. Technical Committee
3. Public Finance Management Standing Committee
4. Audit, Compliance and Risk Management Committee

**(f) Kenya National Commission on Human Rights Headquarters**

P.O. Box. 74359-00200

CVS Plaza

Lenana Road

Nairobi, Kenya

**(g) Kenya National Commission on Human Rights Contacts**

Telephone: (254) 20-2717908

E-mail: [haki@knchr.org](mailto:haki@knchr.org)

Website: [www.knchr.org](http://www.knchr.org)

**(h) Kenya National Commission on Human Rights Bankers**

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**Nairobi, Kenya**

2. Kenya Commercial Bank - Milimani Branch

NSSF Building, Bishops Road

P. O. Box 69695 – 00400

Nairobi, Kenya.

**(i) Independent Auditors**

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(j) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

### **3. Profile of Chairperson and Commissioners**



**Roseline Odede** was the Chairperson of the Kenya National Commission on Human Rights, whose mandate is to protect and promote Human Rights in Kenya. It includes offering advisories to the Government and reporting obligations to several international bodies and organizations. She was an advocate of the High Court of Kenya, Certified Mediator, Arbitrator and a Social and Environmental Impact Auditor and Assessor. She previously served as the Vice Chairperson of the Judges Magistrates and Vetting Board and is a nationally recognized expert in gender, governance, policy, and human rights.

She held a Master of Laws Degree awarded by the University of Witwatersrand Johannesburg, South Africa; and has been a litigator in private practice for over 30 years, during which period she offered pro-bono services in the area of Human Rights, a role for which she has been awarded the Head of State Commendation. Roseline was also specially recognized by the East Africa Law Society, a regional organization, for distinguished legal practice and service. Roseline had held several leadership positions in several professional societies, including the Commonwealth Lawyers Association, East Africa Law Society, Law Society of Kenya and FIDA Kenya.



**Dr. Raymond Nyeris** is the Vice Chairperson of the Commission. He holds the following qualifications: PhD in Policy studies and Education Management from Masinde Muliro University of Science and Technology, Master in Educational Management and Policy studies from Kenyatta University, Bachelor of Laws from the University of Nairobi, Bachelor of Education from Moi University, Certified Professional Mediator and Corporate Governance course by Centre of Corporate Governance and other short courses by the Kenya School of Government.

He has over 15 years' experience in Policy and Governance matters specializing in Public Administration, Dispute resolution, Education management and Human Rights Advocacy in Public and Private sectors. Worked as Human Rights Advocacy Officer and Civic Education Coordinator at Anglican Development Service in North Rift Region. Lectured in various Universities and taught in High Schools. Worked as a Chief Officer in charge of Public Administration and Devolved Governance in West Pokot County. Worked as Executive Member in the Inter-governmental Relations Technical Committee between 2015 – 2020 where he championed the development of Alternative Dispute Resolution and Public participation Policies. Worked as Organizational Member of the World Vision Kenya where he is serving as a member of the Audit and Risk Committee. Serves as a member of the Audit and Risk Management Committee at the Commission. Dr. Nyeris has the integrity, experience and passion to advance the Human Rights agenda.

**Vice-Chairperson - Dr. Raymond Nyeris, PhD**

**Commissioners:**



**Prof Marion Mutugi** is a member of the Commission who graduated with a PhD from the University of Edinburgh in 1993 is an accomplished scholar. She has been involved in research particularly at the confluence of biomedical and social sciences and is widely published in the areas of genetics, ethics and human rights. In addition, she is a seasoned academician in various tertiary institutions, through whose hands have passed many students from the region.

One of her major passions is knowledge transfer of research findings to communities particularly in the economic and social rights. Prof Mutugi endeavors to be faithful to her motto: "what's worth doing is worth doing well" and will add particular value to health, education and environmental rights.

**Commissioner - Prof. Marion Wanjiku Mutugi, EBS**

**Hon. Sara Talaso Bonaya** is a member of the Commission. She holds a Master Degree in Health Management, Policy and Planning from the University of Leeds (UK), a Higher Diploma in Public Health Education and Behavior Change Communication as well as Diplomas in Nursing and Midwifery from the Kenya Medical Training College (KMTTC). She has served in the Ministry of Health for 21 years in different capacities in the health sector as a nurse, midwife as well as a public health education officer. During this time, she was involved in policy and planning at national level.



Commissioner Sara was later nominated as a Member of Parliament to the East African Legislative Assembly (EALA) where she served for 10 years. As a Member of Parliament, she participated in the formulation of numerous regional laws geared towards promoting regional integration. Some of her key highlights during her tenure at EALA include: working with various partners in developing a regional HIV Bill and Gender Bill; developing the EAC Peace and Security Protocol; and being part of the Select Committee of 6 (six) to Kenya during the 2007-Post Election Violence. Commissioner Sara is passionate about advancing health rights, gender equality, social justice, regional integration, as well as issues of peace and security.

**Commissioner - Hon. Sara Talaso Bonaya**



**Dr. Dennis Wamalwa** is a member of the Commission. He is also a Board Member and the Vice-Chairperson of the Intersex Persons Society of Kenya (IPSK). Dr. Wamalwa is a governance, community organizer, social justice advocate, gender specialist and human rights defender with a wealth of experience in advocacy initiatives. He is also an associate research consultant with AFRIBA Research Consortium, which plays a part in the social change in Africa. He is a member at Honor and Diligence Support Service, an international consortium of Counsellors and Psychologists offering remote psychological counselling across Africa. Additionally, Dr, Wamalwa has a wealth of experience spanning over 20 years as a Lecturer, Trainer, Researcher and Mental Health and Psychosocial well-being consultant, with various International, National and Local NGOs, Corporates, Government, Health and Religious Institutions. He is a registered member of Kenya Counsellors and Psychologists Association with an Associate Counsellor Supervisor Status.

Dr. Dennis Wamalwa is a Commissioner and Vice-Chairperson of the Intersex Persons Society of Kenya (IPSK). He is a governance expert, community organizer, and social justice advocate with over 20 years of experience in gender, mental health, and human rights work. Dr. Wamalwa is also an associate research consultant with AFRIBA Research Consortium, which contributes to social change in Africa. He provides remote psychological counseling through Honor and Diligence Support Service, an international consortium of counselors and psychologists. Dr. Wamalwa holds a PhD in Peace and Conflict Studies from Masinde Muliro University of Science and Technology, Kenya, and a Master's in Counselling Studies from the University of Manchester, UK. He is a registered member of the Kenya Counsellors and Psychologists Association with Associate Counsellor Supervisor status. He has 20 publications in high-impact journals and has supervised over 25 postgraduate students since 2016. His work spans collaborations with NGOs, corporates, government, health, and religious institutions.

**Commissioner - Dr. Dennis Nyongesa Wamalwa, Ph.D**

**NOTE:** *The composition of the Commission meets the constitutional threshold under the Article 27(8) of the Constitution of Kenya that provides that “State shall take steps to ensure that not more than two-thirds of members of all elective and appointive positions are not of the same gender.*

#### **4. Profile of Accounting Officer and Key Management**



**Dr. Benard Mogesa** is the Commission Secretary and CEO. A passionate and visionary leader who within a span of 7 years has risen within the KNCHR ranks from Head of Public Education and Training; Head of Research and Compliance and Deputy Commission Secretary and now the Commission Secretary.

A teacher by profession, Dr. Mogesa, began his career as a high school Principal employed by the Teachers Service Commission in 1992 before venturing to his calling of working on and with learners with disability. His previous employers include Dysons Wood Trust, England, Lake Institute of Tropical Medicine, Kenya Society for the Blind and International Council for the Education of People with Visual Impairment. This cumulative experience led him to the Kenya National Commission on Human Rights where he has honed his human rights skills. A doctorate degree holder with a keen interest in teaching, writing and training, he has reviewed, authored, co-authored varied publications and undertaken a raft of consultancies that reflect leadership per excellence and his passion for the education sector in Kenya. He has chaired and has been a member to various Government and Non-Governmental committees and task-forces. He is a Certified Public Mediator and accredited trainer in the field of Human Rights, Human Rights Based Approach to planning and development and Monitoring and Evaluation. He has over time acquired vast experience at an advisory and supervisory capacity in several African countries.



Anne Okutoyi-Muchimuti is a highly experienced Kenyan High Court advocate specializing in human rights for over 16 years. Prior to her 2016 appointment to the Commission, she held key roles in both national and international organizations. Anne served as the head of the legal department at the National Gender and Equality Commission and worked as an Eligibility Officer at the United Nations High Commission for Refugees (UNHCR).

Her impressive qualifications include certification as an International Criminal Investigator, SGBV Advisor within the Justice Rapid Response, and inclusion in the UN Women expert roster. Additionally, she is a certified professional mediator and is honored to be a member of the IVLP leadership program of the United States Government.

Currently pursuing her Doctor of Philosophy degree in human rights at the University of Nairobi, Anne holds a Master's degree in Human Rights from the same institution, as well as an LLB degree from Moi University and a postgraduate diploma from the Kenya School of Law. An active member of the Federation of Women Lawyers - Kenya Chapter, Anne is deeply committed to safeguarding and advancing the rights of vulnerable groups in society. Her extensive involvement in various forums includes contributions to the Power of Mercy Taskforce, Death Penalty Taskforce, the Human Rights Committee of the Law Society of Kenya, the Police Vetting Panel of the National Police Service Commission, and the Selection Panel of the Power of Mercy Advisory Committee.

***Anne Okutoyi-Muchimuti***

**Director: Research, Advocacy, and Outreach Directorate**



Joseph Ndiku joined the Commission on 3<sup>rd</sup> of April 2023. He is currently pursuing a PhD in Business Administration, holds a Master's Degree in Business Administration, Bachelor of Business and Management Accounting option and a Diploma in Information Technology. He is also a member of Institute of Certified Public Accountants of Kenya (ICPAK) and Information Systems Audit and Control Association (ISACA).

Prior to joining the Commission, Joseph Ndiku worked as an Assistant Director and Head of Finance, Planning and Accounts at National Gender and Equality Commission. He also served at County Government of Makueni as Chief Officer –Finance and Socio-Economic Planning, Higher Education Loans Board as Finance and Accounting Manager, Chuka University as Deputy Finance Officer, Egerton University as Senior Accountant and Internal audit assistant at Mastermind Tobacco (K) Ltd.

***Joseph Ndiku***  
**Director: Corporate Services**



Mr. Wamwanga, currently serving as the Finance Manager/Deputy Director of Finance and Accounts, brings a wealth of experience and qualifications to his role. He holds a Bachelor of Arts degree in Economics and Sociology from the University of Nairobi and a Masters Degree Msc Finance from the University of Nairobi. He is also a Certified Public Accountant. Additionally, he possesses certificates in Strategic Leadership Development and Public Administration Management. Mr. Wamwanga is an esteemed member of the Institute of Certified Public Accountants of Kenya.

With an impressive career spanning over 27 years, Mr. Wamwanga has been a valuable asset to the Commission since 2008, where he initially served as the Head of the Division. Prior to his tenure with the Commission, he spent 4 years as the Finance Manager at the Kenya Medical Supplies Authority. His earlier roles include positions as an Accountant at Orbit Chemicals Ltd and an Accounts Assistant at Coca Cola Africa Ltd.

***John Otieno Wamwanga***  
**Finance Manager/Deputy Director Finance & Accounts**



Fred Wasike joined the Commission on 1<sup>st</sup> of May 2024. He holds a Master in Business Administration (Finance) and Bachelor of Business Management.

Prior to joining the Commission, Fred worked as the Head of Internal Audit for Kaimosi Friend University. He also served at Kibabii University, One Acre Fund and P.W. Otsola & CPA & Management Consultants.

***Fred Wasike***  
**Deputy Director, Internal Audit**



Winnie Ogutu joined the Commission on 1st of May 2024. She holds a Master in Business Administration (Human Resource), Post Graduate Diploma in Human Resource and Bachelor of Education Arts.

Prior to joining the Commission, Winnie worked as Principal Human Capital Officer for Kenya Plant Health Inspectorate Service. She also served at Githunguri Water and Sanitation Company Limited, Murban Movers Limited, Faulu Microfinance Bank Limited and Regional Institute of Business Studies.

***Winnie Ogutu***  
**Deputy Director, Human Resources & Administration**



Victor Muthoga Kamau is the Deputy Director of Redress and Legal Affairs, responsible for formulating, coordinating, and executing the Commission's redress mechanisms to address human rights violations in Kenya.

He is an Advocate of the High Court with a Master of Laws from City of London Polytechnic, a Bachelor of Laws from the University of Nairobi, and a Diploma in Legal Education from the Kenya School of Law.

***Victor M. Kamau Esq. Advocate***  
**Deputy Director/Head**  
**Redress & Legal Services – (Until 1 March 2025)**



Kamanda Mucheke, a seasoned advocate with over 25 years of experience, currently serves as the Head of the Complaints and Investigations Directorate. He is dedicated to advancing human rights and democratic governance in Kenya. Throughout his career, Kamanda has collaborated with prominent civil society organizations including the Kenya Human Rights Commission (KHRC), People against Torture (PAT), and Amnesty International (AI).

Within the Commission, Kamanda holds the crucial role of leading efforts to protect Human Rights Defenders (HRDs) and support Sexual & Gender Minorities. He is a passionate advocate for

Ubuntu, Diversity, and Inclusivity.

Kamanda's academic background includes a Bachelor of Philosophy Degree and a Master Degree in Human Rights and Conflict Management from Scuola Superiore Santa' Anna in Italy.

*Kamanda Mucheke*

**Deputy Director/Head  
Complaints and Investigations**



Felicia Mburu joined the Commission on 2nd September, 2024. She holds a Master of Laws in International Legal Studies from The American University, Washington DC specializing in International Human Rights Law, Bachelor of Laws from Moi University and Diploma in Law from Kenya School of Law.

Prior to joining the Commission, Felicia worked as a Director at Article 48 Initiative, Validity Foundation Budapest, Hungary as Litigation Manager, and Coalition on Violence Against Women Kenya as Project Assistant and Kenya Alliance for the Advancement

of Children as Policy and Advocacy Coordinator.

*Felicia Mburu*

**Deputy Director/Head; Research & Compliance Division**



Mr. Maweu holds a Bachelor of Laws (LL.B) Degree from the University of Nairobi, a Post Graduate Diploma in Law from the Kenya School of Law and a Master of Arts Degree in Development and Governance from the University of Duisburg-Essen, Germany.

He is a legal practitioner with diverse experience in the human rights and social justice sector. Has worked extensively with National Human Rights Institutions, Civil Society Organizations and the public in receipt and processing of human rights complaints including the provision of appropriate legal advice, investigations, research and

advocacy. Mr. Maweu has been involved in constitutional and human rights litigation and has successfully handled strategic Public Interest Litigation cases in Kenya.

A certified International Criminal Investigator and a Certified Professional Mediator with a wealth of experience in legal research, litigation and trial advocacy as well as the application of Alternative Dispute Resolution mechanisms. He is currently a member of the National Steering Committee for the Implementation of Alternative Justice Systems (NaSCI-AJS) in Kenya and the Implementation Committee for the National Action Plan on Business and Human Rights in Kenya.

*Cyrus Maweu*

**Deputy Director-ECOSOC Division  
ECOSOC Division**



Veronica W. Mwangi is currently the deputy director Reforms and Accountability division. The Division whose focus is to influence adoption of human rights principles in laws, public policies and Institutional Reforms in Kenya's targeting access to justice, political accountability, security sector, migration governance, child rights and victim reparations sectors.

She is an Advocate of the High Court of Kenya with 14 years' experience in Human rights law, civil and Family Law. She holds a Master's degree in Business Administration (MBA) Strategic Management option, Post graduate diploma in legal studies and legislative drafting and a Bachelors' Degree in Law. She is a Certified Professional Mediator, an accredited court annexed mediator and a trainer of trainees in various human rights topics.

Previously she held various positions as the head of complaints management directorate at KNCHR, focal point on intersex rights, migration and child rights which has seen her serving various national taskforces and advisory committees. She was also an associate private litigation advocate on family, civil and commercial law. She is also the head of secretariat of IPICC, leading the national conversation on inclusion of intersex children and adults in Kenya's laws and policies.

*Veronica W. Mwangi*

**Deputy Director/Head Reforms and Accountability**



Daniel Mule joined the Commission on 1<sup>st</sup> of May 2024. He holds a Master of Arts in Communication and Bachelor of Education Arts.

Prior to joining the Commission, Daniel worked as Chief Officer, Public Communications and E-Government – Machakos County Government. He also served at AMREF Health Africa as Communication and Advocacy Specialist and Africa Regional Editor/News Anchor, NTV - Nation Media Group.

*Daniel Mule*

**Deputy Director, Public Affairs & Communication**



Mr. Laban K. Cheruiyot is currently serving at the Kenya National Commission on Human Rights as a Deputy Director and Head of the Public Education and Training Division. He takes lead in the capacity building on human rights initiatives of the Commission for both the state and non-state actors in Kenya. He holds a Master's Degree (MA) in Diplomacy and International Studies from the University of Nairobi and a Bachelor of Arts Degree (BA) in political Science and Literature from the University of Nairobi.

He is also a Certified Public Mediator by The Mediation Training Institute (MTI) and has Certification in Monitoring and Evaluation and Project Planning and Management from the Danish Institute, Arusha Tanzania. He has previously worked with the United Nations Development Programme (UNDP), Kenya, the Ministry of Devolution at the Devolution Sector Working Group Secretariat (DSWG), Africa Peace Forum (APFO) and at the Education Centre for Women in Democracy (ECWD).

*Laban K. Cheruiyot*

**Deputy Director/Head Public Education and Training**



Josphat Kabuki Mwangi is the head of the Supply Chain Management in the Kenya National Commission on Human Rights. His role is to ensure that the Commission adhere to and comply with the Public Procurement and Asset disposal laws and regulations. A certified Supply Chain Management professional with over eighteen years of experience in Supply Chain Management.

He is also a Certified Professional Mediator. He has previously served as Head of Supply Chain Management in several organisations including National Aids Control Council, Public Sector Reforms Department–Cabinet office, United Nations Programme (UNDP) – capacity building project, Performance Contracting Department – Office of the Prime Minister, National Economic and Social Council and Tea Board of Kenya. He holds several Chairmanships of Board of Management for several schools. He is a supply chain management consultant in public and private sectors. He holds a Bachelor of Economics degree from the university of Nairobi and several certifications in supply chain managements.

*Josphat K. Mwangi*

**Head of Supply Chain Management**



## **5. Statement by the Chairperson**

The Kenya National Commission on Human Rights (KNCHR) presents its annual report for the financial year 2024/2025, reflecting on achievements, challenges, and future priorities in advancing constitutional rights and freedoms. The Commission's work remains grounded in Kenya's progressive Constitution and international human rights commitments. However, its efforts have been constrained by chronic underfunding, delays in funds disbursements, and staff shortages, with operations running at less than a quarter of the required capacity. Limited regional presence; covering only six regions, further compounds inequalities in access to human rights services.

Beyond these structural challenges, KNCHR has confronted new and evolving human rights concerns, including cyber harassment, online gender-based violence, data privacy violations, harmful cultural practices, and the impact of climate change on vulnerable populations. Despite these obstacles, the Commission has adopted a comprehensive strategy of innovation, partnerships, and financial accountability to sustain its work.

During the year under review, KNCHR processed thousands of complaints - as contained elsewhere in this report. The Commission also investigated systemic violations such as police brutality, forced evictions, and corporate misconduct, and expanded mediation services as alternative pathways to justice. Public education remained central to its mandate, with campaigns on digital rights, gender equality, and refugee protection reaching wide audiences through digital platforms and academic partnerships. On the policy front, the Commission reviewed legislative proposals to align them with human rights standards, advanced intersex persons and environmental justice, and maintained active engagement with regional and global human rights bodies. It also advanced accountability through public interest litigation, detention facility inspections, inquiries into business-related abuses, and the introduction of technological upgrades that enhanced service delivery and safeguarded client confidentiality.

Looking ahead, KNCHR calls for urgent measures to strengthen human rights protection in Kenya. These include reviving its internship program to nurture future defenders, investing in staff welfare and operational infrastructure, and expanding services to all the 47 counties through a phased decentralization strategy in collaboration with county governments. The Commission also urges stronger action against impunity by ratifying key international conventions, fully implementing the Prevention of Torture Act, and expediting resolution of pending human rights violation cases. Moreover, human rights principles must be embedded in climate action, corporate regulation, and development planning, with immediate operationalization of the National Action Plan on Business and Human Rights.

Despite resource constraints, KNCHR has continued to deliver impact through landmark court rulings, exposure of systemic violations, and influencing of positive policy reforms. The Commission emphasizes that protecting human rights requires collective responsibility, by government, civil

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Annual Report and Financial Statements for the year ended June 30, 2025.**

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society, partners, and citizens alike. Only through shared commitment can constitutional guarantees translate into lived realities for all Kenyans.



**Dr. Raymond Nyeris, PhD  
Vice-Chairperson  
Kenya National Commission on Human Rights**

**\*Note: *The Chairperson, Ms. Roseline Odede, was deceased as of 3rd January, 2025***

## 6. Statement by the Accounting Officer

### a) Key Achievements for KNCHR during the FY 2024-2025



The Kenya National Commission on Human Rights remains steadfast in its constitutional mandate to promote and protect human rights and fundamental freedoms for all individuals in Kenya. During the year under review, the Commission undertook a wide range of activities across its three core result areas: Human Rights Protection and Promotion Services; Advisory Services on Human Rights Standards and Compliance; and Human Rights Standards and Principles Compliance Services. This statement outlines the key achievements recorded, the challenges encountered, and the emerging issues the Commission engaged with throughout the reporting period.

Under the first result area -Human Rights Protection and Promotion Services -the Commission processed a total of **3,007 complaints** from **3,039** petitioners. These complaints spanned economic, social, and cultural rights (**52.7%**), civil and political rights (**39.1%**), and group rights (**8.2%**). A significant number of complaints arose from the 2024 Finance Bill protests, highlighting concerns around police brutality and the shrinking civic space. The majority of petitioners were youth and middle-aged adults, with the Commission observing a notable gender distribution: **65.9%** of complaints came from males, **39.9%** from females, and small percentages from intersex and gender-neutral persons. Additionally, **81 complaints** were linked to persons with disabilities. The Commission resolved **59.5%** of these cases through legal advice, with **39.9%** formally admitted for further investigation or action.

The Commission also conducted **71 investigations** into alleged human rights violations, including rapid response missions addressing police excesses during protests, abductions linked to state agencies, land rights violations, and extrajudicial killings. Several investigations resulted in referrals to oversight bodies such as the Independent Policing Oversight Authority (IPOA) and the Office of the Director of Public Prosecutions (ODPP), while others led to formal reports and continued monitoring. In the legal domain, the Commission was involved in **30** Public Interest Litigation (PIL) cases, either as an applicant or interested party. These cases included landmark constitutional and human rights matters such as the prosecution of police officers in the *Baby Pendo* case, enforcement of refugee rights, and petitions on medical negligence, forced evictions, and environmental health risks.

To complement formal justice mechanisms, the Commission facilitated the resolution of **five** human rights-related disputes through Alternative Dispute Resolution (ADR). These included cases involving medical detention, land disputes, labour grievances, and school-related conflicts. The Commission also scaled up public sensitization efforts, reaching approximately **320,000** people through outreach forums, commemorative events, and social media campaigns. Human rights messages were broadcast weekly across platforms with over **170,000** active followers, bolstering public understanding of the Bill of Rights.

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Capacity building formed another critical aspect of the Commission’s interventions. A total of 612 state officers were trained on human rights and fundamental freedoms. These included duty bearers in Nakuru, Garissa, and Turkana who were sensitized on the Human Rights-Based Approach (HRBA), refugee protection, and human rights principles. Prison officers across five counties were also trained on the Mandela Rules and HRBA-compliant inmate management. Moreover, a training manual on Business and Human Rights was developed to help companies align operations with the National Action Plan and the UN Guiding Principles.

In the second result area -Advisory Services on Human Rights Standards and Compliance -the Commission reviewed **18 bills and policies**, including the Finance Bill, Sexual Offences (Amendment) Bill, Penal Code amendments, and public petitions addressing contemporary human rights concerns. It also analysed the intersection of climate change and human rights in five counties, culminating in a report titled “*Leaving No One Behind*,” which now informs the development of a model County Climate Change Action Plan. To strengthen non-judicial remedies for rights violations, the Commission developed a model operational grievance mechanism for businesses. Furthermore, **14 advisory opinions** were issued to national and county legislative bodies, shaping discourse on political party reforms, cybersecurity, extrajudicial killings, and enforced disappearances.

The third key result area focused on compliance with human rights standards and principles. KNCHR represented Kenya in six regional and international forums and made twelve formal submissions, including during Kenya’s Fourth Cycle Universal Periodic Review (UPR), the UNCRPD Conference of States Parties, and OHCHR thematic consultations. These engagements elevated Kenya’s visibility in the global human rights space and contributed to international policy dialogues on mental health, disability, climate change, and children’s rights. Under its digital rights program, KNCHR assessed the digitization of health services in four counties, producing a policy brief that identified legal and policy gaps in the rollout of the Social Health Insurance Fund.

Further, the Commission conducted a national audit of **64 prisons** and **33 police stations** across **26 counties** to assess the treatment of migrant detainees. Findings showed that a majority of detainees were young men held on criminal charges rather than immigration violations, highlighting the growing criminalization of irregular migration. Another institutional audit focused on mental health services for persons with disabilities in detention settings across 11 counties.

Despite these achievements, the Commission faced several operational challenges. Foremost among these was inadequate and delayed funding from the exchequer, which constrained program delivery and disrupted procurement processes. The Commission operated at only **27%** of its approved staffing levels, severely limiting its ability to meet the increasing demand for services, particularly at the grassroots. Inadequate tools, office space, ICT infrastructure, and *Water, Sanitation, and Hygiene* (WASH) facilities further affected the quality of service delivery. KNCHR's limited presence—only **six** county offices out of 47 counties—restricted access to its services nationwide. Delays in receiving proper documentation from petitioners also hindered timely investigations, while entrenched structural inequalities, such as socioeconomic exclusion and discrimination against marginalized groups, continued to pose complex challenges.

Emerging issues during the reporting period included the rising death toll and injuries from anti-government demonstrations, which highlights gaps in accountability and emergency health services. The Commission also observed an increase in human rights violations in the digital space, calling for greater attention to cybersecurity, data protection, and technology governance. Continued violations

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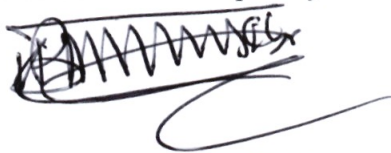
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against vulnerable groups, the need for sustained civic education, and growing concerns over data privacy and surveillance also emerged as pressing matters requiring strategic response.

While KNCHR made commendable progress in fulfilling its mandate, resource constraints and systemic barriers continue to impact its ability to fully realize its objectives. The Commission remains committed to advocating for increased support, inclusive governance, and stronger partnerships to ensure the dignity, equality, and rights of all individuals in Kenya are upheld and protected.

**b) Summary the budget performance against actual amounts**

The National Commission's overall absorption rate during the financial year 2024/2025 stood at 99% which is a very good burn rate for implementation. The absorption less by 1% is because Government of Kenya released less exchequer by Kes 2.4 million (1%).



**Dr. Bernard Mogesa, PhD, CPM**  
**Commission Secretary /Accounting Officer**

## **7 Statement of Performance Against Predetermined Objectives for FY 2024/25**

KNCHR envisions a society that respects and upholds human rights and fundamental freedoms. Its mission is to protect and promote human rights and freedoms through policy, law, and practice. The overarching goal is to deepen the culture of accountability and respect for human rights and fundamental freedoms. To achieve this goal during the strategic period 2023-2028, the Commission focusses on four broad strategic objectives, which have been revised to align with prevailing human rights trends:

1. **Strategic Objective 1: Education and Capacity Building on Human Rights:** The Commission aims to enhance awareness and understanding of human rights by providing education and capacity-building programs, empowering individuals and institutions to advocate for and protect these rights.
2. **Strategic Objective 2: Monitoring Compliance and Observance of Human Rights:** The Commission will actively monitor and assess compliance with human rights standards, ensuring that violations are identified, documented, and addressed promptly and effectively.
3. **Strategic Objective 3: Access to Justice, Redress, and Accountability on Human Rights Violations:** The Commission is committed to facilitating access to justice for victims of human rights violations, ensuring that redress mechanisms are in place, and holding perpetrators accountable for their actions.
4. **Strategic Object 4: Institutional Efficiency and Effectiveness:** The Commission's aims to enhance the efficiency and effectiveness of its institutions in fulfilling its mission. This involves promoting transparency, good governance, and responsible resource utilization, as well as optimizing resource mobilization, deployment, accountability, and monitoring and evaluation processes. It seeks to align human resources and harness the power of ICT to streamline organizational procedures while reinforcing internal policies, systems, and processes to elevate service delivery standards

**Strategic Objective 1: Education and Capacity Building on Human Rights**  
The Commission made significant strides in enhancing public understanding of human rights through education, outreach, and training programs. Over **612 public officers**, including duty bearers from Ministries, Departments, and Agencies (MDAs) and prison institutions, were trained on human rights principles, the Human Rights-Based Approach (HRBA), and Alternative Justice Mechanisms. These efforts fostered institutional accountability and improved rights-compliant service delivery. The

Commission also developed a national training curriculum and manual on Business and Human Rights to guide private sector alignment with the UN Guiding Principles and Kenya's National Action Plan. Public awareness was amplified through media campaigns and forums, reaching an estimated **320,000 individuals**, while legal aid clinics and commemorative events strengthened citizen capacity to assert and defend their rights.

**Strategic Objective 2: Monitoring Compliance and Observance of Human Rights**  
KNCHR actively monitored human rights compliance through investigations, audits, and legal reviews. A total of **71 investigations** were conducted -spanning police brutality, extrajudicial killings, and violations in healthcare and school environments -leading to formal reports and legal referrals. Institutional audits covered **64 prisons** and **33 police stations**, revealing systemic issues affecting migrant detainees and prompting policy recommendations. The Commission reviewed **18 laws and policies**, including critical bills on sextortion, suicide decriminalization, and electoral reforms. Advisory opinions were issued to national and county legislators, supporting human rights-based governance reforms.

**Strategic Objective 3: Access to Justice, Redress, and Accountability on Human Rights Violations:** The Commission addressed **3,007 complaints**, with over **60 %** resolved through legal advice and the rest subjected to investigations or formal redress pathways. Public Interest Litigation remained a key avenue for justice, with **30** cases pursued, including landmark petitions on police brutality, refugee rights, and environmental health. Five disputes were resolved via Alternative Dispute Resolution (ADR), affirming its value in achieving timely and rights-based settlements. Through these actions, KNCHR reinforced state accountability and ensured redress for victims of human rights violations.

**Strategic objective 4: Institutional Efficiency and Effectiveness:** The Commission enhanced its institutional performance by strengthening internal systems, promoting accountability, and optimizing resource use. Key achievements included aligning budget execution with strategic priorities, conducting internal audits, and reinforcing monitoring and evaluation mechanisms. Staff capacity was built through targeted training on Conflict resolution, Business and Human rights, Risk Management and results-based management. The integration of ICT improved workflow efficiency through automation and system upgrades, while internal policy reviews supported transparency and

streamlined service delivery. These efforts improved operational effectiveness, and ensured that resources were efficiently utilized to advance the Commission’s human rights mandate and enhance public service delivery.

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**Table 1: Programme Performance**

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
<b>Protection and Promotion of Human Rights</b>	<b>To enhance education and capacity building on human rights</b>	Increased proportion of the public and duty bearers who demonstrate knowledge of and effectively apply human rights principles	Increased capacity of right holders and duty bearers on human rights standards and frameworks	Number of members of public reached through Human rights sensitization initiatives	300,000	320000	+20,000	600,000	545,000	-55,000	Variance due to budget cuts
				Number of duty bearers trained on human rights standards and frameworks	1322	612	710	2582	1802	-780	Variance due to budget cuts
	<b>To enhance Monitoring compliance with and observance of human rights standards</b>	Enhanced compliance with and observance of human rights standards	Policy and legislative analysis and recommendations developed	Number of policy/law analysis reports produced	40	18	-22	72	45	-30	Based on requests by MDAs
				Advisories reviewed and submitted to relevant policymakers	40	15	35	72	42	-30	
			Human rights compliance by state and non-state institutions assessed and reported	No. of reports on state compliance with human rights standards and obligations submitted	20	12	-8	31	28	-4	Variance due to Budget cuts

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				No. of institutions audited for compliance with Human rights Standards	20	64	+44	55	89	+34	Activity conducted with support of development partners
	<b>To enhance access to justice, redress, and accountability for human rights violations</b>	Human rights violation cases resulting in convictions/legal/AJS actions	Public complaints alleging human rights violations received & resolved	No of Public complaints alleging human rights violations received & resolved	4000	3007	-993	7900	6161	-1739	Budget cuts affected implementation of legal aid clinics and community outreaches
				No. of Investigations on alleged Human Rights Violations conducted	120	71	-49	295	192	-103	Budget cuts affected implementation
	<b>To strengthen institutional efficiency and effectiveness</b>	Improved Institutional Efficiency and Effectiveness	Improved internal systems, automation, and staff capacity	Number of staff trained	120	102	-18	125	116	-9	Due to lack of funds
				Number of automated systems deployed	2	1	-1	2	1	-2	System development in on going
			Enhanced resource mobilization, budget absorption, and financial accountability	Amount of funds mobilized	200,000,000	30,000,000	-170,000,000	400,000.000	80,000,000	-320,000,000	Measures are being put in place for a more concrete Resource mobilization strategy
				Budget absorption rate	100%	99%	-1%	1000%	99%	-1%	
				Number of financial reports submitted on time	13	13	0	26	26	0	

## **8. Governance Statement**

The Kenya National Commission on Human Rights, established under Article 59 of the Constitution and guided by the KNCHR Act, 2011, is Kenya’s key independent human rights body. Its leadership structure safeguards independence, integrity, and accountability through a Board comprising a Chairperson and up to four Commissioners who steer strategy and policy to fulfil its constitutional mandate. This leadership must reflect Kenya’s diversity and uphold gender balance, reinforcing the principle that credible human rights oversight must mirror the people it serves.

Appointments follow a rigorous, transparent, and participatory process, with Commissioners serving a single six-year, non-renewable term to protect them from political influence. After appointment, the Commissioners are inducted ready to undertake their core functions as policy-makers such as; investigating rights violations, holding public hearings, advising government on reforms, conducting civic education, and reporting to Parliament. Beyond these, they oversee policies, finances, and the Secretariat’s daily operations while upholding good governance.

A robust conflict-of-interest policy requires full disclosure, recusal where needed, and regular asset declarations, ensuring transparency and accountability. Overall, this governance framework embodies the national Commission’s dedication to human rights, democratic principles, and institutional credibility.

### **Commissioners Attendance to Board Meetings, Financial Year 2024/2025**

The table below presents the attendance record of the Commissioners and the Commission Secretary/Chief Executive Officer for the Board Meetings held in the Financial Year 2024/2025. It highlights the commitment of each member, noting that the late Chairperson, Ms. Roseline Odede, HSC, attended two out of four meetings before her demise.

**Notes:**

<b>Name</b>	<b>Designation</b>	<b>Attendance</b>
Ms. Roseline Odede, HSC	Chairperson ( <i>deceased</i> )	2/4*
Dr. Raymond Nyeris	Vice Chairperson	4/4
Prof. Marion Mutugi, EBS	Commissioner	4/4
Hon. Sara Bonaya	Commissioner	4/4
Dr. Dennis Wamalwa	Commissioner	4/4
Dr. Bernard Mogesa	Commission Secretary/CEO	4/4**

*\*The Chairperson Roseline Odede, was deceased as of 3<sup>rd</sup> January, 2025*

*\*\*The Secretary to the Commission is the Chief Executive Officer*

***The Audit, Compliance and Risk Management Committee and any other Management Committees***

The Committee is established in line with the Public Finance Management Act, 2012, Public Finance Management (National Government) Regulations, 2015 and the Audit Committee Guidelines for National Government, 2016.

The Committee performs the following roles:

- Ensures existing internal controls are planned, structured and implemented.
- Reviews the proposed audit scope, approach and audit deliverables, and ensures implementation of internal and external audit recommendations.
- Review the annual financial statements of the Commission, the external auditor's opinion and their comments on internal controls and other observations.
- Reviews significant accounting and reporting issues and their impact on financial reports as well as legal matters that could significantly affect the financial position of the Commission among other financial reporting responsibilities.
- Reports to the Commission on the standing and independence of the internal audit function within the Commission.

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The Committee held four (4) Meetings and the attendance was as follows:

<b>Name</b>	<b>Designation</b>	<b>Attendance</b>
CPA Jones Kimeu	Chairperson, Independent	4/4
Dr. Raymond Nyeris	Member, Rep. Commission	1/4
FCPA Samuel OKello	Member, Independent	3/4
Ms Margaret Wamuyu	Member, Rep. National Treasury	3/4
CPA Fred Wasike	Secretary to the Committee	4/4

**Summary of Roles and Accountabilities of Other Management Committees**

**Finance and Administration Committee:**

- Support the Commission in funding, budgeting, accounting, and financial management.
- Oversee human resources policies, staffing, terms of service, staff development, and performance.
- Guide administration, supply chain management, ICT, and public affairs functions.
- Develop and oversee strategies and policies for HR, finance, and corporate services.
- Advise on overall strategic planning, implementation, and review.
- Ensure compliance with finance and procurement frameworks.
- Advise on implementation of audit recommendations.
- Guide effective information management and ICT to support operations.
- Enhance the corporate image and visibility of the Commission.
- Monitor the implementation of the strategic plan and institutional performance.

<b>Name</b>	<b>Designation</b>	<b>Attendance</b>
Prof. Marion Mutugi, EBS	Commissioner - Chairperson	4/4
Dr. Dennis Wamalwa	Commissioner	2/4
Dr. Bernard Mogesa	Commission Secretary/CEO	4/4
Joseph Ndiku	Director, Corporate Services, Committee Secretary	3/4
John Wamwanga	Deputy Director, Finance and Accounts	4/4
Daniel Mule	Deputy Director, Public Affairs and Communication	4/4
Winnie Ogutu	Deputy Director, Human Resources & Administration	4/4
Josphat Mwangi	Assistant Director, Supply Chain Management	4/4
Abel Sauti	Assistant Director, Planning, Monitoring & Evaluation	3/4
Stephen Otieno	Assistant Director, ICT	4/4

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**Technical Committee:**

- Lead the programmatic work of the Commission for promotion and protection of human rights.
- Provide oversight on complaints handling, investigations, legal redress, and public inquiries.
- Recommend systems, policies, and processes for complaints management and redress.
- Monitor the effectiveness of complaints systems, investigations, and legal interventions.
- Advise and guide on investigations and engagement with relevant agencies for accountability.
- Identify and guide on emerging human rights issues and trends.
- Strengthen partnerships with state and non-state actors and development partners.
- Advise on research, advocacy, and outreach strategies and programs.
- Review programmatic performance and recommend measures to improve efficiency and impact.

<b>Name</b>	<b>Designation</b>	<b>Attendance</b>
Commissioner, Dr. Raymond Nyeris	Commissioner - Chairperson,	3/4
Commissioner Hon. Sarah Bonaya	Member, Commissioner	3/4
Dr. Bernard Mogesa	Member, Chief Executive Officer	3/4
Anne Okutoyi	Secretary, Director - Research Advocacy and Outreach	4/4
Laban Cheruiyot	Member, Deputy Director - Public Education and Training	3/4
Martin Pepela - Ag. HOD and Felicia Mburu	Member, Deputy Director - Research and Compliance	4/4
James Mwenda - Ag. for Cyrus Maweu	Member, Deputy Director - Economic Social & Cultural Rights	2/4
Veronica Mwangi	Member, Deputy Director - Reforms and Accountability	4/4
Abel Sauti	Member, Assistant Director - Planning Monitoring and Evaluation	3/4
Kamanda Mucheke	Member, Deputy Director-Complaints and Investigation	0/4
Victor Kamau and Lynette Mwachiro - Ag. HOD	Member, Deputy Director- Redress and Legal Services	1/4

**Public Finance Management Standing Committee:**

The roles and responsibilities of the Public Finance Management Standing Committee are summarized as follows;

- Ensuring prioritization of resources allocated to a national government entity for smooth implementation of its mission, strategy, goals, risk policy plans, and objectives.
- Regularly reviewing and monitoring budget implementation, providing advice on entity accounts, major capital expenditures, and reviewing performance and strategies on a quarterly basis.
- Identifying risks and implementing appropriate measures to manage such risks or anticipated changes impacting the entity.
- Regularly reviewing the adequacy and integrity of the entity's internal control, acquisition and divestitures, and management information systems, including compliance with applicable laws, regulations, rules, and guidelines.
- Establishing and implementing a system that provides necessary information to stakeholders, including a stakeholder communication policy for the entity in line with Article 35 of the Constitution.

The Committee held four (4) Meetings and the attendance was as follows:

<b>Name</b>	<b>Designation</b>	<b>Attendance</b>
Dr. Bernard Mogesa	Chairperson, Commission Secretary/CEO	4/4
Joseph Ndiku	Member, Director Corporate Services	4/4
John Wamwanga	Secretary, Deputy Director – Finance and Accounts	4/4
Brenda Dosio	Member, Assistant Director, Regional Coordinator	2/4
Doris Mundia	Member, Assistant Director, Finance and Accounts	3/4
Josphat Mwangi	Member, Assistant Director, Supply Chain Management	4/4
Abel Sauti	Member, Assistant Director - Planning Monitoring and Evaluation	4/4
Kamanda Mucheke	Member, Deputy Director – Complaints & Investigation (CID)	0/4
Winnie Kwamboka	Member, Deputy Director, Human Resources & Administration	1/4

**i) Risk management policies within Kenya National Commission on Human Rights**

The Commission is committed to maintaining a robust and effective risk management framework that supports the achievement of the organization's strategic objectives while safeguarding stakeholder interests.

During the financial year 2024/2025, The Accounting Officer appointed a member of staff as a Risk Manager for purposes of coordinating all the Risk Management activities whilst the Internal Audit Division provides Risk Assurance. The separation of risk management and risk assurance was necessitated by the need to comply with the provisions of the *Public sector risk management guidelines (2022)* which stipulates that the Internal Audit function shall not undertake managerial roles on risk management.

The *Risk Management Implementation Plan* was developed and approved for implementation of the risk management policy and strategy in line with the Public Sector Risk Management Guidelines. To this end, six (6) Members of the Management and the Risk Manager were trained on Risk Management within the financial year 2024/2025.

More activities have been aligned for implementation in the next financial year 2025/2026 for purposes of embedding a risk-conscious culture across the Commission. These include enhancing risk assessment capabilities, increasing risk awareness through training, and integrating risk considerations more deeply into decision-making processes.

Internal Audit provides independent assurance on the adequacy and effectiveness of the risk management framework. Audit and Risk Committee.

**ii) Report on training and development on governance for those in key leadership**

The Commission conducted a governance training which was held in August 2023. The training was on Corporate Governance and took five days. The training was facilitated by the Kenya School of Government (*Mombasa Campus*). This involved a total of 11 participants, i.e. four Commissioners, the Chief Executive Officer, two Directors, two Deputy Directors and two Assistant Directors. The course focused on various topics, including Corporate Branding and Etiquette, PFM and Resource

Stewardship, Values and Integrity in the Public Service, Risk management, and Public Procurement Management among others.

iii) **Public Participation Activities**

During the financial year 2024/2025, the Kenya National Commission on Human Rights implemented robust public participation initiatives to enhance citizen engagement in human rights advocacy. These activities were designed to foster inclusivity, amplify marginalized voices, and strengthen accountability mechanisms. The Commission conducted nationwide civic education forums across the counties, targeting grassroots communities with information on constitutional rights, access to justice, and grievance reporting mechanisms. Special focus was given to vulnerable groups, including women, persons with disabilities, and indigenous communities, through tailored dialogues in local languages.

KNCHR leveraged digital platforms, hosted by its social media spaces and platforms on emerging rights issues. The Commission's SMS alert system reached over 50,000 citizens with real-time rights updates, while community radio partnerships extended coverage to remote areas.

Key highlights included public hearings on business-related human rights abuses, where victims testified about land grabs and environmental degradation. These efforts ensured KNCHR's work remained grounded in public needs, reinforcing its mandate as Kenya's premier human rights watchdog.

iv) **Compliance with Laws and Regulations**

The Kenya National Commission on Human Rights operations are conducted within the realms of relevant legal and regulatory requirements enacted to govern specific and applicable aspects of the Commission's processes. During the period under review, the Commission continued to demonstrate statutory compliance with laws and attendant regulations including, but not limited to, the Public Finance Management Act, Cap. 412A; the Public Procurement and Asset Disposal Regulations, 2020; the Public Procurement and Asset Disposal Act, Cap. 412C; the Public Finance Management (National Government) Regulations, 2015; the Public Audit Act, Cap. 412B; the Income Tax Act, Cap. 470; the Employment Act, Cap. 226; the National Social Security Fund Act, Cap. 258; the Data

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Protection Act, Cap. 411C; the Access to Information Act, Cap. 7M; the Social Health Insurance Act, 2023; and the Affordable Housing Act, 2024.

The Commission's operation within the confines of the law continue to safeguard it against legal and financial risks associated with non-compliance.

## **9 Management Discussion and Analysis**

Over the past five years, the Kenya National Commission on Human Rights (KNCHR) has made significant strides in fulfilling its constitutional mandate to promote and protect human rights and fundamental freedoms. Guided by the 2023–2028 Strategic Plan, the Commission has implemented its four strategic objectives: (i) Enhancing education and capacity building on human rights; (ii) Monitoring compliance and observance of human rights standards; (iii) Facilitating access to justice, redress, and accountability for human rights violations; and (iv) Strengthening institutional efficiency and effectiveness. These objectives continue to underpin the Commission’s commitment to cultivating a culture of human rights across the country.

### **Key Programmes and Projects:**

During the reporting period, KNCHR registered notable programmatic achievements:

- **Complaints handling and Redress:** Over **10,000 complaints** were received in the last three years. Approximately **59.5%** were resolved through legal advice, while nearly **40%** proceeded to further investigation or action. A total of **210** investigations were conducted, including Rapid Response Missions addressing urgent human rights violations, such as the anti-Finance Bill demonstrations that led to the loss of over 60 lives.
- **Litigation and Dispute Resolution:** The Commission facilitated **40 Public Interest Litigation (PIL)** cases and successfully **resolved over 30 high-impact complaints** through Alternative Dispute Resolution (ADR), reinforcing rights-based conflict resolution mechanisms.
- **Public Awareness and Engagement:** Human rights awareness campaigns reached **more than 10 million Kenyans** via mainstream and social media, as well as community forums. Fifteen public legal aid clinics were also held to engage vulnerable populations.
- **Capacity Building:** Over **3,000 State officers** received targeted training on human rights, focusing on the Human Rights-Based Approach (HRBA), refugee protection frameworks, and the Mandela Rules. Additionally, a Business and Human Rights training manual was developed, aligned with the UN Guiding Principles and Kenya’s National Action Plan.

- **Legislative and Policy Review:** KNCHR reviewed more than **80 draft laws and policy documents** addressing emerging human rights issues such as minority rights, climate change, decriminalization of suicide, and electoral reforms.
- **International Engagement:** The Commission participated in over **12 global and regional human rights forums** and made over **50 formal submissions**, including to the Universal Periodic Review (UPR), GANHRI accreditation processes, and various treaty bodies.

### **Statutory Compliance:**

KNCHR has maintained full compliance with its statutory obligations, consistently submitting reports to Parliament and relevant oversight bodies. The Commission retained its “*A*” *status* accreditation from the Global Alliance of National Human Rights Institutions (GANHRI), affirming its adherence to the *Paris Principles*. Engagements with the Office of the Auditor-General and other accountability institutions have further reinforced transparency and good governance.

### **Key Risks and Material Arrears:**

Despite its progress, KNCHR continues to face several operational risks:

1. **Inadequate and Unpredictable Funding:** Budgetary constraints and delayed exchequer releases, compounded by inefficiencies in the IFMIS system, have disrupted program implementation and strategic planning.
2. **Human Resource Gaps:** Operating at only 27% of its approved staff establishment, the Commission lacks the necessary personnel to meet growing public demand for services.
3. **Limited Regional Presence:** With only six county offices, KNCHR's capacity to provide equitable access to human rights services in all 47 counties remains limited.
4. **Inadequate Infrastructure:** Shortages in transport, ICT equipment, office space, and WASH facilities continue to hinder service delivery.
5. **Documentation and Structural Barriers:** Incomplete complaint documentation and entrenched socio-economic inequalities delay resolution processes.

No material arrears in statutory financial obligations were recorded during the review period. However, funding shortfalls led to delays in some planned activities and affected service delivery timelines.

### **Economic and Sector Context:**

KNCHR's work has unfolded within a complex socio-economic landscape shaped by post-COVID recovery, fiscal austerity, and civil unrest. The high cost of living, coupled with youth unemployment and public discontent over the 2024 Finance Bill, led to mass protests and widespread reports of police brutality. Escalating ECOSOC-related complaints and emerging concerns over digital rights and cyber-violations signal a shifting human rights environment. Additionally, systemic inefficiencies in the justice sector, mental health, climate justice, and migration governance continue to pose significant challenges, underscoring the need for multi-sectoral and rights-based responses.

### **Outlook and Future Priorities**

Looking ahead, KNCHR is prioritizing the following interventions to enhance institutional impact and expand service coverage:

- **County Expansion:** Establishing additional regional offices to improve access to justice and reach underserved populations.
- **Business and Human Rights:** Operationalizing the national framework and training private sector actors on corporate accountability.
- **Climate Justice:** Developing a model County Climate Change Action Plan grounded in human rights principles.
- **Digital Rights and Cybersecurity:** Strengthening policy and legal frameworks to address violations in the digital space.
- **Civic Education and Social Cohesion:** Rolling out values-based campaigns to foster national integration and constitutionalism.

The Commission will also intensify strategic litigation, institutional partnerships, and cross-sectoral collaboration to drive systemic reforms. While fiscal and human resource constraints persist, KNCHR remains committed to advancing a just, inclusive, and rights-respecting society. The continued success of these efforts will hinge on increased funding, institutional support, and broad-based stakeholder engagement.

## **10 Environmental and Sustainability Reporting**

### **a) Sustainability strategy and profile**

During the Financial Year 2024/2025, the Kenya National Commission on Human Rights (KNCHR) upheld its commitment to promoting and protecting human rights throughout Kenya. The Commission adapted to shifting national priorities while remaining aligned with international standards. To reinforce its mandate and long-term sustainability, KNCHR's leadership advanced a clear strategic plan focused on strengthening resource mobilization, proactive risk management, integration of modern Information and Communication Technology (ICT), and expanding partnerships and communication channels.

A key driver of success was KNCHR's investment in technology to enhance efficiency and service delivery. The continued use of digital platforms such as the Complaints Management System, Grants Management System, and Human Resources Management System enabled improved case tracking, streamlined operations, and better communication with both internal and external stakeholders. This ensured that the Commission's services remained responsive and impactful. Aligning its strategies with national policy priorities through a human rights lens enabled KNCHR to engage effectively with Ministries, Departments, and Agencies (MDAs) and mobilize resources. In line with global best practices, the Commission also adopted cloud computing for secure data storage and remote work, ensuring operational continuity. The introduction of SharePoint further strengthened internal knowledge management by facilitating information sharing and promoting institutional memory, even during staff transitions.

To deepen public engagement, KNCHR maintained its dedicated 24/7 toll-free reporting line and an SMS platform, providing citizens with accessible channels to report human rights issues. These initiatives promoted inclusivity, transparency, and trust, expanding the Commission's reach across the country. Despite these advancements, KNCHR faced significant challenges that limited its operational effectiveness. Funding constraints and delayed disbursements hampered program implementation and procurement of essential tools and services. Staffing shortfalls further reduced the Commission's capacity to meet rising demands, while its limited presence, through only seven regional offices, restricted nationwide coverage.

**b) Environmental Performance /Climate Change/ Mitigation of Natural Disasters**

During the financial year 2024/2025, the Kenya National Commission on Human Rights committed to sustainable development, upholding the principle of meeting present needs without jeopardizing the ability of future generations to meet theirs. This commitment was articulated through its internal Environmental Policy, which guides the Commission's operational practices and aligns with Kenya's national environmental laws and the standards set by the National Environmental Management Authority (NEMA). The policy requires KNCHR to regularly assess its environmental footprint and set measurable targets for improvement. Evidence of this commitment is seen in practical actions such as reducing energy, water, and resource consumption within its offices, and promoting workplace practices that encourage all staff to take responsibility for sustainability.

A notable success has been the Commission's community engagement on environmental rights, particularly connecting environmental justice with broader human rights issues such as business practices and the protection of vulnerable communities from harmful industrial activities. Internally, KNCHR has made strides by providing training and support to staff, nurturing innovative ideas on waste reduction and resource efficiency. However, challenges persist, especially in fully integrating biodiversity conservation into all programmes and enforcing a robust waste management plan across dispersed field operations.

**c) Employee Welfare**

The Policies that guide the hiring process internally include the Human Capital Policy and Manual (2020). The KNCHR policy is committed to implementing the provisions of the Constitution - Chapter 232 on fair competition and merit, representation of Kenya's diverse communities and affording equal employment opportunities to men, women of all ethnic groups and persons with disabilities. Therefore, qualified intersex persons, persons with disabilities, persons from marginalized communities and the minority groups are encouraged to apply for open vacancies and are appointed on merit.

The Human Resource and Administration Division is also guided by the Employment Act 2007. The Commission has improved skills of its staff by ensuring there is continuous capacity building for staff and right placements for staff as they manage their careers, the commission carries out a one-off appraisal for the staff at the end of the financial year an exercise that help in identifying the training needs that help in improving the employee performance.

The Commission has implemented the Occupational Safety and Health Act of 2007, (OSHA) provision as under the health general provisions by ensuring cleanliness of the workplace, no overcrowding, good ventilation in the offices, proper lighting, good drainage of floors and proper sanitary conveniences. Under the safety General Provisions, there is safe means of access and safe place of employment in all the KNCHR offices. Under the Fire prevention we have safety provisions in case of fire, well spelt out evacuation procedures and the fire extinguishers are in place that are regularly serviced. There is also the provision of water for the staff in all the offices.

#### **d) Operational Practices**

The Supply Chain Management division of the Commission works towards enhancing effectiveness and efficiency of the Commission in utilization of allocated funds from the Government and development partners. The division ensures that the Commission is accountable and upholds Article 227 of the constitution in regards to the procurement of goods and services.

Nationally the implementation of **Kenya Vision 2030** to a greater extent depends on the efficiency and effectiveness of the procurement systems and processes that would help to curb wastage of funds and ensure delivery of projects within stipulated timelines.

In this realization, the Commission has resolved to strengthen the division in the understanding that fairness and equity are tenets of human rights. The Commission gives equal opportunities to suppliers in supply of goods and services without discrimination. In the financial year 2024/2025 the Commission procured goods and services from prequalified suppliers worth **Kshs 19,664,452.00**. Out of that total, the Commission awarded contracts worth **Kshs 7,470,894.00** to preference groups (Women, Youth and PWDs) which is equivalent of the **37.99 percent** of the total budget. The government initiative, Access to Government Procurement Opportunities (AGPO), requires that 30% of the procurement budget be reserved for preference groups.

During the financial year 2024/2025, the Commission received no complaint from suppliers neither were there any litigations related to procurement processes.

**e) Community Engagements**

In the financial year 2024/2025, the Kenya National Commission on Human Rights deepened its commitment to Corporate Social Responsibility (CSR) as a vital extension of its human rights mission. Recognising that real human rights protection must uplift everyday community welfare, the Commission undertook impactful initiatives across the human rights spectrum. As the guardian of human rights in Kenya, KNCHR fulfilled its role through various initiatives, including:

- Investigating complaints against Human Rights Defenders at the grassroots level.
- Collaborating with agencies to provide safe houses for human rights case witnesses.
- Supporting Human Rights Defenders in legal conflicts.
- Providing training for judicial officers on Human Rights Defenders' rights.
- Reviewing bills and policies for human rights compliance and issuing advisories.
- Engaging with relevant bodies and organizations to influence policy changes.
- Advocating for human rights-related legislations.
- Organizing stakeholders' engagements to gather views on proposed legislations.
- Raising awareness and building capacity on government policies and legislative proposals.
- Directly engaging with legislative committees of Parliament and the Senate.
- Collaborating with governmental bodies and ministries.
- Conducting studies on Alternative Justice Systems.
- Operatizing the national Action Plan on Business and Human Rights through public inquiry engagement.

The Commission also engaged with communities through membership in various human rights and social justice working groups such as; Referral Partners Network Working Group; Penal Reforms Working Group; Death Penalty Working Group, Judicial Reforms Working Group; Kenya Transitional Justice Network Working Group; Police Reforms Working Group; Human Rights Defenders Working Group; Protection Working Group on Internal Displacement (PWGID) and Intersex Person's Implementation Coordination Committee amongst others.

## **11 Statement of Management Responsibilities**

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

The Accounting Officer in charge of the Kenya National Commission on Human Rights *is* responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the National Commission for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Kenya National Commission on Human Rights, (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 Commission; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Commission accepts responsibility for its financial statements, which have been prepared on Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards. The Accounting Officer is of the opinion that the KNCHR's financial statements give a true and fair view of the state of the Commission's transactions during the financial year ended June 30, 2025, and its financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the Commission confirms that it has complied fully with applicable Government Regulations and the terms of external financing covenants, and that funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Commission's financial statements

**Kenya National Commission on Human Rights (KNCHR)**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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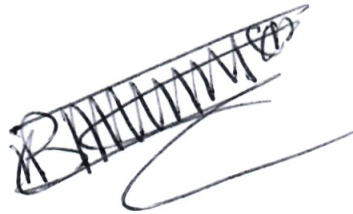
have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

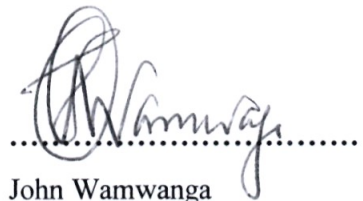
The Kenya National Commission on Human Rights' financial statements were approved on 27 August 2025 and signed by:



Dr. Raymond Nyeris  
Vice Chairperson



Dr. Bernard Mogesa, PhD, CPM  
Commission Secretary /CEO



John Wamwanga  
Finance Manager  
ICPAK Member No: 2872

# REPUBLIC OF KENYA



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

## REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION ON HUMAN RIGHTS FOR THE YEAR ENDED 30 JUNE, 2025

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### PREAMBLE

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

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

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

The three parts of the report 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 transitional IPSAS financial statements of Kenya National Commission on Human Rights set out on pages 1 to 52, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes net assets, statement of cash flows and the

statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Kenya National Commission on Human Rights as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33), and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya National Commission on Human Rights 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 prior year's audit report, an issue on inadequate staffing was raised under the Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during the audit of the Commission in the financial year 2024/2025 revealed that the matter remained unresolved.

### **Other Information**

The Commissioners are responsible for the Other Information set out on pages v to xliii, which comprises the Key Commission Information and Management, Statement by the Chairperson, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussions and Analysis, Environmental and Sustainability Reporting, and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my auditor's report thereon.

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

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Presentation of Receivables in the Financial Statements**

The statement of financial position reflects opening and closing balances for receivables from exchange transactions of Kshs.11,382,117 and Kshs.8,767,049, respectively. However, the debtors were classified as current receivables instead of as non-current receivables. This misclassification does not comply with accounting standards for the classification of receivables.

In the circumstances, the financial statements as presented did not comply with the Public Sector Accounting Standards Board reporting template.

#### **2. Non-Compliance with Capacity Building Levy Requirements**

Review of expenditures in respect of use of goods and services, which includes hire of conference facilities, revealed that the required capacity building levy of 0.03% on payments totaling Kshs.5,022,575 was not withheld. This was contrary to Order 3(1) of the Public Procurement Capacity Building Levy Order, 2023, which requires payment of a levy of the rate of zero point zero three per cent (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain

assurance about whether the activities, financial transactions, and information reflected in the financial statements comply in all material respects with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON THE 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**

#### **Inadequate Staffing**

Review of the staff establishment revealed that the Commission had an approved staffing level of four hundred and sixty-one (461) positions. However, only one hundred and thirty-five (135) staff members were in post, resulting in a shortfall of three hundred and twenty-six (326) employees or 71%.

This understaffing may hinder the Commission's operations and adversely affect its capacity to effectively deliver services to the public.

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 the Management and Commissioners**

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 Commission's ability to continue as a going concern, disclosing, as applicable, matters

related to going concern, and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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


### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance, but it 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

15 December, 2025

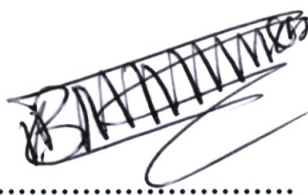
**13 Statement of Financial Performance for the year ended 30 June 2025**

Description	Notes	Current FY 2024/ 25
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from Exchequer	6	483,564,537
Transfers from Domestic and Foreign Partners	7	252,650,235
<b>Total</b>		<b>736,214,772</b>
<b>Expenses</b>		
Employee costs	8	335,788,045
Use of goods and services	9	342,532,529
Depreciation and amortization expense	10	224,964
<b>Total expenses</b>		<b>678,545,537</b>
<b>Other gains/(losses)</b>		
Gain/(loss) on sale of assets		0/(0)
<b>Surplus/Deficit for the year</b>		<b>57,669,235</b>
<b>Net Surplus/Deficit</b>		<b>57,669,235</b>

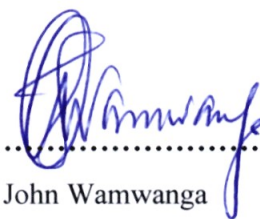
The Financial Statements set out on pages 1 to 4 were signed by:



Dr. Raymond Nyeris  
 Vice Chairperson



Dr. Bernard Mogesa, PhD, CPM  
 Commission Secretary /CEO

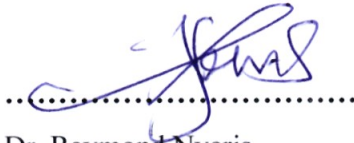


John Wamwanga  
 Finance Manager  
 ICPAK Member No: 2872

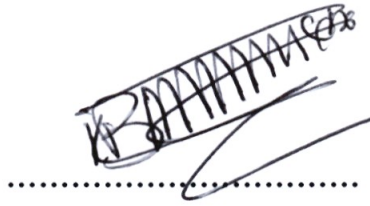
14 Statement of Financial Position as at 30 June 2025

Description	Notes	Current FY 2024/25	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	11	138,169,330	73,473,326
Receivables from non-Exchange Transactions- Impr	14a,b	696,815	2,202,485
Receivables from Exchange Transactions-CIT	14	8,767,049	11,382,117
Receivables from Exchange transactions-Dep	13	5,940,962	5,940,962
Prepayments	14C	3,672,545	6,373,794
Inventories	15	362,260	1,999,646
<b>Total Current Assets</b>		<b>157,608,961</b>	<b>101,372,330</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	16	524,916	0
<b>Total Non- Current Assets</b>		<b>524,916</b>	<b>0</b>
<b>Total Assets (a)</b>		<b>158,133,877</b>	<b>101,372,330</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	17	5,627,113	9,721,739
Current Provision	17	10,414,140	7,376,254
<b>Total Current Liabilities</b>		<b>16,041,253</b>	<b>17,097,993</b>
<b>Non-Current Liabilities</b>			
Non-Current Provisions		0	0
<b>Total Non- Current Liabilities</b>		<b>0</b>	<b>0</b>
<b>Total Liabilities (b)</b>		<b>16,041,253</b>	<b>17,097,993</b>
<b>Net Assets (a-b)</b>		<b>142,092,624</b>	<b>84,274,338</b>
Reserves		0	0
Accumulated Surplus		142,092,624	84,274,337
Capital Fund		0	0
<b>Net Assets</b>		<b>142,092,624</b>	<b>84,274,337</b>

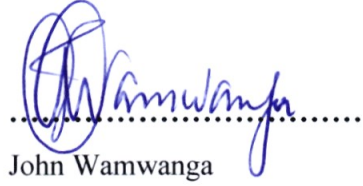
The financial statements set out on pages 1 to 6 were signed by:



Dr. Raymond Nyeris  
Vice Chairperson



Dr. Bernard Mogesa, PhD, CPM  
Commission Secretary /CEO



John Wamwanga  
Finance Manager  
ICPAK Member No: 2872

**15 Statement of Changes in Net Assets for the year ended 30 June 2025**

<b>Description</b>	<b>Accumulated Surplus</b>	<b>Reserves</b>	<b>Capital Fund</b>	<b>Total</b>
<b>Fund balance as at 30<sup>th</sup> June 2024</b>	<b>94,998,535</b>	<b>0</b>	<b>0</b>	<b>94,998,535</b>
<b>Adjustment:</b>		0	0	
Recognition of Assets and Liabilities				
Prepayments	6,373,794			6,373,794
Trade and Other Payables-(PB)	(17,097,993)			(17,097,993)
<b>As at July 1, 2024</b>	<b>84,274,337</b>	<b>0</b>	<b>0</b>	<b>84,274,337</b>
Return to Exchequer	-93,241	0	0	-93,241
Surplus/ deficit for the year	57,669,235	0	0	57,669,235
Revaluation gain/loss	0	0/(0)	0	
Additions to reserves	242,293		0	242,293
Other changes-Imprests in FY24 surrendered in FY25	0			0
<b>As at June 30, 2025</b>	<b>142,092,624</b>	<b>0</b>	<b>0</b>	<b>142,092,624</b>

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

Description	Current FY 2024/25	
	Notes	Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from exchequers	6	483,564,537
Proceeds from domestic and foreign grants	7	252,650,235
Other income		0
<b>Total receipts</b>		<b>736,214,772</b>
<b>Payments</b>		
Employee costs	8	(345,564,139)
Use of goods and services		(325,111,509)
Social Benefits		0
<b>Total payments</b>		<b>(670,675,648)</b>
<b>Net cash flows from/(used in) operating activities</b>	18	<b>65,539,124</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE-Donor	16	(706,880)
Purchase of PPE-GOK		(43,000)
<b>Net cash flows from/(used in) investing activities</b>		<b>(749,880)</b>
<b>Cash flows from financing activities</b>		
Return to Exchequer		(93,241)
Repayment of borrowings		(0)
<b>Net cash flows from financing Activities</b>		<b>(93,241)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>64,696,004</b>
Cash and cash equivalents at 1 July 2024	12	73,473,326
<b>Cash and cash equivalents at 30 June 2025</b>		<b>138,169,330</b>

**Kenya National Commission on Human Rights (KNCHR)**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025**

**Recurrent and Development Combined**

<b>Description</b>	<b>Original budget</b>	<b>Adjustments</b>	<b>Final budget</b>	<b>Actual on a comparable basis</b>	<b>Budget utilization difference</b>	<b>% of utilization</b>
	<b>A</b>	<b>B</b>	<b>C=a+b</b>	<b>D</b>	<b>E=c-d</b>	<b>F=d/c %</b>
<b>Revenue</b>						
Transfers from exchequer	478,074,025	7,923,163	485,997,188	483,564,537	2,432,651	99%
Transfers from Development Partners	132,010,950	0	132,010,950	252,650,235	(120,639,285)	191%
Other income	0	0	0	0	0	0
<b>Total revenue</b>	<b>610,084,975</b>	<b>7,923,163</b>	<b>618,008,138</b>	<b>736,214,772</b>	<b>(118,206,634)</b>	<b>119%</b>
<b>Expenses</b>						
Employees Costs	351,930,000	(10,042,193)	341,887,807	345,564,139	6,099,762	101%
Use of goods and services	288,775,579	47,084,474	335,860,053	325,111,509	10,748,544	97%
Social benefits	0	0	0	0	0	
<b>Total recurrent expenses</b>	<b>640,705,579</b>	<b>37,042,281</b>	<b>677,747,860</b>	<b>670,675,648</b>	<b>16,848,306</b>	<b>99%</b>
<b>Capital items</b>						
Acquisition of PPE	796,870	0	796,870	749,880	46,991	94%
Acquisition of Intangible assets	0	0	0	0	0	
<b>Total expenses</b>	<b>796,870</b>	<b>0</b>	<b>796,870</b>	<b>749,880</b>	<b>46,991</b>	<b>94%</b>
<b>Development</b>						
<b>Total expenses</b>	<b>641,502,449</b>	<b>37,042,281</b>	<b>678,544,730</b>	<b>671,425,527</b>	<b>16,895,296</b>	<b>99%</b>
<b>Surplus/ deficit</b>	<b>89,221,811</b>	<b>(29,119,118)</b>	<b>60,102,693</b>	<b>64,789,245</b>	<b>(135,101,931)</b>	

There was a budget variance in donor budget of Kes 121 million i.e. 191% because development partners disbursed more funds than anticipated by 91%. This pulled the overall budget funding to 119%.

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**Reconciliation table**

<b>Description</b>	<b>Operating</b>	<b>Financing</b>	<b>Investing</b>	<b>total</b>
Actual amounts on comparable basis presented in the budget and actual comparative statement	0	0	0	0
Basis difference	0	0	0	0
Timing differences	73,473,327	0	0	73,473,327
MDA differences	0	0	0	0
Classification differences	(93,241)	0	0	(93,241)
Actual in the statement of cashflows	73,380,086	0	0	73,380,086

***Budget Notes***

*This part of report has been prepared in line with IPSAS 24.14*

## **18. Notes to the Financial Statements**

### **1. Establishment**

The Kenya National Commission on Human Rights is a Constitutional Commission established under Article 59 (1) and Chapter 15 of the Constitution of Kenya (CoK) and subsequently operationalized through an Act of Parliament, the Kenya National Commission on Human Rights Act No. 14 of 2011, (Revised 2012). It is mandated to among other things, monitor, investigate and report on the observance of human rights in all spheres of life in Kenya; receive and investigate complaints on alleged human rights abuses and make recommendations to improve the functioning of State organs and ensure compliance of State's obligations under International, Regional Treaties and Conventions relating to human rights and fundamental freedoms.

### **2. Statement of Compliance and Basis of Reporting**

#### **Statement of compliance**

The Kenya National Commission on Human Rights formed a cash to accrual transition steering committee and appointed a Project Manager to oversee the transition from cash to accrual basis of accounting in accordance to the Treasury Circular No. 3/2025 dated 14<sup>th</sup> of April 2025. In preparing these financial statements the Commission has elected to apply paragraph 79 of IPSAS 33, which allows for the election by KNCHR to present one statement of financial performance with no comparative figures, one statement of cash flow, one statement of changes in net assets/equity and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting. Therefore, these 1<sup>st</sup> financial statements are transitional financial statements and all assets, liabilities and inventories have not been recognized as the KNCHR has taken advantage of the transition provisions outlined in IPSAS 33. The Kenya National Commission on Human Rights will liaise with National Steering Committee on Accrual Project of the National Treasury and Economic Planning on issues of Staff capacity building and valuation of all assets and liabilities during the remaining period of transition to ensure full compliance with IPSAS Accrual.

These financial statements were authorized for issue by the Accounting Officer on 27 August 2025.

#### **Reporting period**

The reporting period for these financial statements is for the period ended 30 June, 2025.

**Notes to the Financial Statements (Continued)**

**Basis of preparation**

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

**Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

***Recognition of revenue***

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

***Recognition of non-exchange expenses and liabilities***

A liability is a present obligation of Kenya National Commission on Human Rights for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The Kenya National Commission on Human Rights pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the Commission is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with KNCHR's policy objectives and targets. Where a policy choice gives rise to an obligation that exists

**Notes to the Financial Statements (Continued)**

independently of the commission's future actions, expenses (and other related liabilities) are recognized for that policy.

***Purpose and nature of financial instruments***

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

***Climate change obligations***

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the *business-as-usual* scenario of 143 MtCO<sub>2</sub>eq. MDAs commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

***Physical assets***

An asset is a resource presently controlled by the KNCHR as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were new and amended standards issued in the financial year as below.

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1<sup>st</sup> July 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of KNCHR.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>KNCHR has not adopted this standard in the Financial Year 2024/25. The standard will have the effect of a healthier Cash Flow.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> July 2026</i></p> <p>The Standard requires,</p> <p>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 to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The standard will have the effect of reducing the effect of idle cash held in non-performing assets. However, this standard is not applicable to KNCHR.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> July 2026</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard.</p>

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	<p>IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The standard will have the effect of wider recognition and inclusion of assets in reporting. However, KNCHR does not have heritage assets.</p>
<p>IPSAS 46 Measurement</p>	<p><b><i>Applicable 1<sup>st</sup> July 2026</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ol> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>The standard will have the effect accuracy in reporting. KNCHR will implement this standard starting 1 July 2026.</p>
<p>IPSAS 47- Revenue</p>	<p><b><i>Applicable 1<sup>st</sup> July 2025</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that Kenya National Commission on Human Rights (KNCHR) <i>shall</i> apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The standard will have the effect of bringing all revenue under one note in the Financial Statements. This standard will be adopted by KNCHR from 1 July 2025.</p>

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<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1<sup>st</sup> July 2025</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>The standard will have the effect of recognizing all expenses in the period they were incurred. This standard will be adopted by KNCHR from 1 July 2025.</p>
<p><i>IPSAS 49- Retirement Benefit Plans</i></p>	<p><i>Applicable 1<sup>st</sup> July 2024</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>The standard is not applicable to KNCHR.</p>

*ii) Early adoption of standards*

Kenya National Commission on Human Rights did not take up early adoption of IPSAS43,45,46 and 47 but will adopt these standards as indicated above.

**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**

Kenya National Commission on Human Rights 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 KNCHR 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 KNCHR and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

**ii) Revenue from exchange transactions**

**Rendering of services**

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

**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.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**b) Budget information**

The original budget for FY 2025/26 was approved by the Commissioners on 21 July 2025. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by KNCHR upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Kenya National Commission on Human Rights (KNCHR) recorded additional approval/appropriations of the 2025/26 budget on 25 September 2025 budget following the governing body's approval. KNCHR budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section 17 of these financial statements.

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated as per the depreciation table below. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**Assumptions on Depreciation**

<b>Asset Type</b>	<b>Percentage %</b>
Building	2.0%
Motor vehicles	12.5%
Furniture and fittings	12.5%
Computers & ICT Equipment	30.0%
Intangible Assets	30.0%
Office Equipment	12.5%

**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 Kenya National Commission on Human Rights (KNCHR) recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

**e) Right of use asset**

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the Kenya National Commission on Human Rights (KNCHR) incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Kenya National Commission

on Human Rights (KNCHR) expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

**f) Tangible Natural Resources**

The MDA recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the Kenya National Commission on Human Rights (KNCHR); the Kenya National Commission on Human Rights (KNCHR) controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criteria is not met, the Kenya National Commission on Human Rights (KNCHR) discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. The Kenya National Commission on Human Rights (KNCHR) shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

**g) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Kenya National Commission on Human Rights (KNCHR). 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. The Kenya National Commission on Human Rights (KNCHR) 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

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

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 the Kenya National Commission on Human Rights (KNCHR) 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.

**h) 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 assessed as either finite or indefinite.

**i) Research and development costs**

The Kenya National Commission on Human Rights (KNCHR) expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Kenya National Commission on Human Rights (KNCHR) 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.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**a) Financial assets**

**Classification of financial assets**

The Kenya National Commission on Human Rights 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 Kenya National Commission on Human Rights 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 Kenya National Commission on Human Rights has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the Kenya National Commission on Human Rights 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.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**Fair value through net assets/ equity**

Financial assets that are held for 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.

**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 Kenya National Commission on Human Rights manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Impairment**

The Kenya National Commission on Human Rights 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 Kenya National Commission on Human Rights recognizes a loss allowance for such losses at each reporting date. There were no critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**b) Financial liabilities**

**Classification**

The Kenya National Commission on Human Rights classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**j) 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 the Kenya National Commission on Human Rights.

**k) Provisions**

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

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**l) 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 need of society as a whole. The Kenya National Commission on Human Rights 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 Kenya National Commission on Human Rights will incur in fulfilling the present obligations represented by the liability.

**m)Contingent liabilities**

The Kenya National Commission on Human Rights 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.

**n) Contingent assets**

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

**o) Nature and purpose of reserves**

The Kenya National Commission on Human Rights will create and maintain reserves in terms of specific requirements.

**p) Changes in accounting policies and estimates**

The Kenya National Commission on Human Rights recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

**q) Employee benefits**

**Retirement benefit plans**

The Kenya National Commission on Human Rights provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Kenya National Commission on Human Rights pays fixed contributions into a separate Kenya National Commission on Human Rights (*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.

**r) 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.

**s) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**t) Related parties**

The Kenya National Commission on Human Rights regards a related party as a person or an Kenya National Commission on Human Rights with the ability to exert control individually or jointly, or to exercise significant influence over the Kenya National Commission on Human Rights, or vice versa. Members of key management are regarded as related parties and comprise the Commissioners, the CEO, Directors and Senior Officers.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**u) Service concession arrangements**

The Kenya National Commission on Human Rights analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Kenya National Commission on Human Rights recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Kenya National Commission on Human Rights also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**v) Cash and cash equivalents**

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

**w) Comparative figures**

In preparing these financial statements, the Kenya National Commission on Human Rights has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an Kenya National Commission on Human Rights to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

**x) 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, 2025.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Kenya National Commission on Human Rights 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. State all judgements, estimates and assumptions made:

**Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Kenya National Commission on Human Rights based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Kenya National Commission on Human Rights. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**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 Kenya National Commission on Human Rights.
- 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**

There were no provisions determined in the Financial Year 2025/26. However, in future, provisions will be raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions would be included in Note 40.

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.

**Kenya National Commission on Human Rights (KNCHR)  
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**Notes to the Financial Statements (Continued)**

**6. Transfers from Exchequer**

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended 30 June 2025
	Kshs	Kshs	Kshs
Exchequer Releases Q1	153,771,789	0	153,771,789
Exchequer Releases Q2	113,229,976	0	113,229,976
Exchequer Releases Q3	102,338,439	0	102,338,439
Exchequer Releases Q4	114,224,333	0	114,224,333
<b>Total</b>	<b>483,564,537</b>	<b>0</b>	<b>483,564,537</b>

**7. Transfers from Domestic and Foreign Partners**

Description	Current FY 2024/25
	Kshs
Grants in Cash from Multilateral donors	252,650,235
Grants in Kind from Multilateral donors	0
<b>Total</b>	<b>252,650,235</b>

**7a) Details on Transfers from domestic and foreign partners**

Name Of the MDA Sending the Grant/Transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers 2024/2025
	Kshs	Kshs	Kshs
Dutch-Haki na Ushirikiano-1116749068	147,062,388	0	147,062,388
European Union (EU-K132,K152,K166)	976,693	0	976,693
Norway (K141,K175)-1103212311	21,785,858		21,785,858
Dutch K163,-1103254723	26,200,812		26,200,812
DIHR-Climate change, BHR(K192,K196)-1103252437	23,478,405		23,478,405
Outright international-Intersex-K194-1103252437	1,918,080		1,918,080
OHCHR	6,072,000		6,072,000
UNFPA-1103252437	25,155,999		25,155,999
<b>Total</b>	<b>252,650,235</b>	<b>0</b>	<b>252,650,235</b>

**Kenya National Commission on Human Rights (KNCHR)  
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**Notes to the Financial Statements (Continued)**

**8. Employee Costs**

	<b>GOK</b>	<b>DONORS</b>	<b>TOTAL</b>
<b>Description</b>	<b>Current FY 2024/25</b>	<b>Current FY 2024/25</b>	<b>Current FY 2024/25</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	222,476,805		222,476,805
Basic wages of temporary employees	65,038,037	1,288,596	66,326,633
Personal allowances – part of salary	10,139,355		10,139,355
Pension and other social security contributions	36,845,252		36,845,252
<b>Total Employee costs</b>	<b>334,499,449</b>	<b>1,288,596</b>	<b>335,788,045</b>

**9. Use of Goods and Services**

	<b>GOK</b>	<b>DONORS</b>	<b>TOTAL</b>
<b>Description</b>	<b>Current FY 2024/25</b>	<b>Current FY 2024/25</b>	<b>Current FY 2024/25</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	3,956,243	0	3,956,243
Communication, supplies and services	8,225,602	0	8,492,562
Domestic travel and subsistence	9,521,457	70,533,395	80,054,852
Foreign travel and subsistence	0	5,739,753	5,739,753
Printing, advertising, and information supplies & services	759,265	6,932,740	7,692,005
Rentals of produced assets	72,427,066	960,000	73,387,066
Training expenses	1,183,147	22,138,713	23,321,860
Hospitality supplies and services	1,235,054	35,514,050	36,749,104
Insurance costs	23,999,294	0	23,999,294
Office and general supplies and services	2,558,395	870,075	3,428,470
Fuel Oil and Lubricants	6,165,803	6,350,213	12,516,016
Routine maintenance – vehicles and other transport equipment	3,634,770	866,214	4,500,984
Routine maintenance – other assets	1,598,287	3,078,349	4,676,636
Other operating expenses	4,215,664	36,571,121	40,786,785
Gratuity	12,813,980	0	12,813,980
PPE		706,880	706,880
<b>Total</b>	<b>152,294,026</b>	<b>190,238,503</b>	<b>342,532,529</b>

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**Notes to the Financial Statements (Continued)**

9a) Donors																
	054	K163	K175	K180	K181	K183	K187	K188	K189	K191	K192	K193	K194	K196	K197	K198
Description	Other Donors	Royal Netherlands Embassy (Dutch)	Norway Embassy	USAID-NCCK	GIZ-BMM II	DIHR	Hivos	DIHR7	DIHR8	Dutch Refugee	DIHR-Climate		Outright International	DIHR9	OHCHR Borderland	UNFPA
Income	2,279,424	26,200,812	21,785,858	-	-	3,766,190	375,623	-	1,366,596	147,062,388	4,136,635	437,600	1,918,080	4,582,734	6,072,000	34,766,670
2110200 Basic Wages	-	-	-	300,000	-	-	-	-	-	988,596	-	-	-	-	-	-
2210201 Telephone, Telex, Facsimile and Mobile Phone	-	70,020	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-
2210202 Internet Connections	266,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2210301 Travel Costs (airlines, bus, railway, mileage)	90,000	853,100	2,033,806	129,000	-	-	-	-	78,300	4,758,013	29,000	-	-	61,000	697,000	-
2210302 Accommodation - Domestic Travel	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2210302 Accommodation - Domestic Travel	-	-	-	-	-	-	-	-	-	178,200	-	-	-	-	-	-
2210303 Daily Subsistence Allowance	3,331,473	15,368,500	20,791,612	2,026,915	-	-	-	-	1,814,135	9,468,127	2,632,040	370,000	313,700	853,900	1,256,300	3,947,500
2210304 Sundry Items (e.g. airport tax, taxis, etc...)	-	-	90,440	-	-	-	-	-	-	21,000	5,000	-	-	-	-	-
2210401 Travel Costs (airlines, bus, railway, etc.)	-	-	1,603,525	-	-	-	-	-	-	-	-	-	-	-	-	-
2210403 Daily Subsistence Allowance	-	-	3,760,072	-	-	-	-	-	-	-	-	-	-	-	-	-
2210404 Sundry Items (e.g. airport tax, taxis, etc...)	-	-	376,156	-	-	-	-	-	-	-	-	-	-	-	-	-
2210502 Publishing and Printing Services	156,000	325,900	130,000	-	-	-	375,300	-	-	3,727,530	-	-	200,000	-	-	1,668,750
2210502 Publishing and Printing Services	-	170,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2210505 Trade Shows and Exhibitions	-	-	179,260	-	-	-	-	-	-	-	-	-	-	-	-	-
2210603 Rents and Rates - Non-Residential	-	960,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2210701 Travel Allowance	23,000	1,541,953	1,875,500	-	-	-	25,000	-	155,000	8,211,263	158,000	17,500	627,690	377,217	-	1,725,980
2210702 Remuneration of Instructors and Contract Based	-	20,000	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-
2210703 Training Expenses	-	-	124,000	-	-	-	-	-	-	1,279,070	-	-	-	-	-	117,200
2210704 Hire of Training Facilities and Equipment	-	268,300	20,000	-	-	-	-	-	-	2,105,000	-	-	-	-	-	-

**Kenya National Commission on Human Rights (KNCHR)  
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2210710 Accommodation Allowance	-	-	-	-	-	-	-	-	-	-	-	-	360,000	-	-	-
2210711 Tuition Fees	-	1,125,000	168,414	-	-	-	-	-	-	-	-	-	-	-	-	-
2210801 Catering Services (receptions), Accommodation,	61,030	2,513,866	1,484,480	1,438,600	-	-	-	-	92,800	8,710,199	-	-	-	26,400	541,900	-
2210802 Boards, Committees, Conferences and Seminars	- 20	1,677,764	2,818,775	524,000	-	550,300	-	-	181,300	8,415,050	1,015,500	-	395,000	108,000	-	4,959,106
2211101 General Office Supplies (papers, pencils, forms,	-	619,000	200,000	-	-	-	-	-	33,975	-	-	-	17,100	-	-	-
2211201 Refined Fuels and Lubricants for Transport	57,226	2,391,084	1,863,966	120,000	-	-	-	-	73,726	1,056,849	196,822	50,000	-	104,300	167,000	117,046
2211301 Bank Service Commission and Charges	47,813	49,237	17,835	2,924	1,065	-	1,238	-	5,366	26,716	19,898	-	10,774	3,742	2,404	6,199
2211306 Membership Fees, Dues and Subscriptions to	-	-	-	27,360	-	-	-	-	-	-	-	-	-	-	-	-
2211310 Contracted Professional Services	14,535	116,500	1,320,000	1,507,500	-	250,000	-	300,000	-	4,242,652	36,040	-	-	100,000	880,103	-
2220101 Maintenance Expenses - Motor Vehicles	452,111	-	100,000	-	-	-	-	-	60,000	170,935	53,168	-	-	-	30,000	-
2220202 Maintenance of Office Furniture and Equipment	-	226,838	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2220210 Maintenance of Computers, Software, and Networks	-	281,000	-	-	-	-	-	-	-	419,690	-	-	-	-	-	-
3111002 Purchase of Office Furniture and General	-	-	499,280	-	-	-	-	-	194,999	-	-	-	-	-	-	-
Transfer to RCK	-	-	-	-	-	-	-	-	-	27,581,222	-	-	-	-	-	-
PPE	-	-	-	-	-	-	-	-	-	706,000	-	-	-	-	-	-
Grand Total	4,560,129	28,578,062	39,457,121	6,076,299	1,065	800,300	401,538	300,000	2,689,601	83,116,112	4,145,468	437,500	1,924,264	1,257,342	3,951,923	12,541,781
Total																190,238,503

**Kenya National Commission on Human Rights (KNCHR)  
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**Notes to the Financial Statements (Continued)**

**10. Depreciation and Amortization Expense**

Description	Current FY 2024/25
	Kshs
Property, plant and equipment	224,964
Intangible assets	0
Investment property carried at cost	0
<b>Total</b>	<b>224,964</b>

**11. Cash and Cash Equivalents**

Description	Current FY 2024/25	Opening statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Recurrent Account	138,169,330	73,473,327
Development Account	0	0
<b>Total</b>	<b>138,169,330</b>	<b>73,473,327</b>

**12. Detailed Analysis of the Cash and Cash Equivalents**

Description		Current FY 2024/25	Opening statement 1 <sup>st</sup> July 2024
<b>Financial Institution</b>	<b>Account number</b>	<b>Kshs</b>	<b>Kshs</b>
Central Bank of Kenya, 01-010-R085(1000181702),Kes	1000181702	297,515	93,241
Central Bank of Kenya2-165,	1000182431	0	
GOK Salary A/c ,Kenya Commercial Bank,	1204904316	(45)	5,060
GOK,Kenya Commercial Bank,	1103251996	13,432	14,346
Other Donors (OSIEA1 n2), Kenya Commercial Bank, 1103252437, Kes	1103252437	56,154,620	26,342,698
EU/DGSP, Kenya Commercial Bank,1113793821,Kes	1113793821	15,090	2,653
Dutch Embassy(NED), Kenya Commercial Bank,1103254723,Kes	1103254723	1,816,168	3,787,178
URAIA-GTZ-SJ, Kenya Commercial Bank,1116749068, Kes	1116749068	75,726,114	15,919,945
NCKK-EU CEFA(GTZ-Gogo), Kenya Commercial Bank,1129279790, Kes	1129279790	488,130	6,582,257
Norwegian Embassy, Kenya Commercial Bank,110321311,Kes	110321311	3,612,902	20,692,302
HelAge-GIZ-BMM3 Kenya Commercial Bank,1146399022, Kes	1146399022	4,501	5,546

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Description		Current FY 2024/25	Opening statement 1 <sup>st</sup> July 2024
Financial Institution	Account number	Kshs	Kshs
Kitale (1113451610)	1113451610	17,535	18,103
Wajir (1105193446)	1105193446	3,777	1,923
Mombasa-1140166506	1140166506	6,119	2,673
Kisumu-1207994898	1207994898	5,841	3,683
Nyahururu-(1271793261)	1271793261	7,633	1,719
Adjustment			0
<b>Grand Total</b>		<b>138,169,330</b>	<b>73,473,327</b>

**13. Receivables from Exchange Transactions**

Description	Current FY 2024/25	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Stock (Inventories)	0	0
Banker's Guarantee for Fuel - Total Kenya	930,000	930,000
Rent deposit -Msa Office	270,000	270,000
Rent deposit - CVS Plaza	4,479,962	4,479,962
Rent deposit -Kapenguria	60,000	60,000
Celtel (Airtel) deposit	101,000	101,000
Safaricom deposit	100,000	100,000
<b>Total receivables</b>	<b>5,940,962</b>	<b>5,940,962</b>

**14 Ageing analysis for Receivables**

Description	Current FY 2024/25		Opening statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
	Current FY	% of the total	1 <sup>st</sup> July	% of the total
Less than 1 year				
a) Current Receivables-Non-Exchange	696,815	7%	2,202,485	16%
b) Current receivables-CIT-Exchange	8,767,049	93%	11,382,117	84%
<b>Total (a+b)</b>	<b>9,463,864</b>	<b>100%</b>	<b>13,584,602</b>	<b>100%</b>

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**Notes to the Financial Statements (Continued)**

**14a) Receivables from non-exchange transactions**

**Imprest and Advances as at 30th June 2025**

Name	Amount	Notes
Victor Kamau	10,000	Paid in FY 25/26
Samson Omondi	1,200	Paid in FY 25/26
Patrick Bonyonte	9,063	Paid in FY 25/26
Hezron Krop Kangerep	11,000	Paid in FY 25/26
Thuo Kinyanjui	6,627	Paid in FY 25/26
Mohammed Shallow	(20)	Over accounted to be refunded in FY 25/26
Gladys Kiptoo	11,810	Paid in FY 25/26
Caroline Nduta	(2,000)	Over accounted to be refunded in FY 25/26
Judy Lema	1,998	Paid in FY 25/26
Balkheisa Ibrahim	3	Paid in FY 25/26
Philip Ochola	17,300	Paid in FY 25/26
Elijah Rottok	117,841	Paid in FY 25/26
Bildaad Mulanda	(81)	Over accounted to be refunded in FY 25/26
Mercy Asoyong	5,000	Paid in FY 25/26
Brian Kituyi	(44,816)	Over accounted to be refunded in FY 25/26
Adan Dalacha	100	Paid in FY 25/26
Ruth Mwangangi	(40)	Over accounted to be refunded in FY 25/26
Abdkadir Osman	(440)	Over accounted to be refunded in FY 25/26
Hassan THoya	430	Paid in FY 25/26
Abdikadir Adan	(4,850)	Over accounted to be refunded in FY 25/26
Stephen Sikolia Koria	(27,600)	Over accounted to be refunded in FY 25/26
Clara Amulen	9,800	Paid in FY 25/26
Kitale Office-cash book	35,095	Office expense
Wajir Office-Cash book	30,452	Office expense
Mombasa Office-Cash book	58,783	Office expense
Kisumu Office -Cash book	100,080	Office expense
Victor Awendo	(538)	Over accounted to be refunded in FY 25/26
Laikipia office - Cash book	264,182	Office expense
Francis Karanja	206	Paid in FY 25/26
Felicia Mburu	(215)	Over accounted to be refunded in FY 25/26
Total Imprests	610,370	
Advance	Amount	Notes
Erastus Kamura	33,333	Paid in FY 25/26
Kefa Omweno	53,112	Medical running balance
Total Advances	86,445	
<b>Total Imprest &amp; Advances</b>	<b>696,815</b>	

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**Notes to the Financial Statements (Continued)**

**14b) Receivables from non-exchange transactions**

**Imprest and Advances as at 30th June 2024**

<b>Imprest and Advances FY24</b>	
<b>Imprest Accounts</b>	<b>Debits</b>
James Mwenda	1,800
Doris Alomba	8,310
Victor Kamau	44,000
Catherine Mwikali	28,000
Samson Omondi	673,494
Cyrus Maweu	13,825
Patrick Bonyonte	80,182
Jane Hongo	608
Lynester Mureu	5,601
Washington B Kiptoo	2,715
Hezron Krop Kangerep	14,000
Kevin Luyegu	23,213
Ibrahim Kassim	2,400
Amos Wanyoike	1,731
Gladys Kiptoo	49,675
Anaclays Masaku	-1,000
Alice Mbuvi	89,670
Josphat Mwangi	28,000
Caroline Nduta	82,900
Beryl Orao	20
Judy Lema	153,746
Balkheisa Ibrahim	73,803
Philip Ochola	2,900
Rosemary Kirui	5,553
Bildaad Mulanda	11,753
Mercy Asoyong	11,420
Brian Kituyi	-17,516
Adan Dalacha	7,972
Mayaka Bosibori	-6,740
Abel Sauti	1,669
Loreen Amwayi	26,000
Brenda Dosio	1,400
Noreen Wewa	5,145
Abdkadir Osman	5,840
Hussein Hassan Hassan	835
Agnes Nzembi	-1
Hassan THoya	154,530
Abdikadir Adan	32,116

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Justus Makati	76,500
Julius Ndeda	28,372
John Korir	60
Joel Kimari	300
Kitale Office-cash book	34,023
Wajir Office-cash book	21,089
Mombasa Office-Cash book	19,527
Kisumu Office -Cash book	88,575
Victor Awendo	1,218
Laikipia office - Cash book	22,305
Antony Mukhana	3,625
Bilhah Omulama	2,000
Irene Muriithi	800
Dibo Ali Damocha	14,700
Karlmax Omondi	64,828
Daniel Mule	4,856
<b>Totals</b>	<b>2,002,347</b>
<b>Advance</b>	<b>Debits</b>
Edmund Kamau	20,818
Kefa Omweno	130,032
Loreen Amwayi	32,625
Antony Nyanje	16,663
<b>Totals</b>	<b>200,138</b>
<b>Grand Total</b>	<b>2,202,485</b>

**14(c) Prepayments**

**Workings for prepayments**

	<b>Annual FY24</b>		<b>Prepayment</b>
Insurance	38,242,766	3,186,897	6,373,794
Prepayment- Deposits			0
Less: Inventory b/f			0
<b>Total</b>			<b>6,373,794</b>
	<b>FY 2024/25</b>		
Insurance			3,525,100
CERO Office rent			147,445
<b>Total</b>			<b>3,672,545</b>

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Opening Bal	6,373,794
Less: utilized	(6,373,794)
Add: Prepayment for the year	3,672,545
<b>Total to Notes</b>	<b>3,672,545</b>

**15. Inventories**

Description	Current FY2024/25	Opening Statement 1st July 2024
	Kshs	Kshs
Consumable stores	362,260	1,999,646
Less: allowance for impairment	(0)	(0)
<b>Total</b>	<b>362,260</b>	<b>1,999,646</b>

Notes to the Financial Statements (Continued)

16. Property, Plant and Equipment

Description	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Work in progress	Total
Depreciation Rate	16.67%	12.50%	30%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 <sup>st</sup> July 2024	0	0	0	0	0
Additions	0	0	749,880	0	749,880
Disposals	-	-	-	0	0
Transfer/Adjustments	0	0	0	0	0
<b>As At Jun 2025</b>	<b>0</b>	<b>0</b>	<b>749,880</b>	<b>0</b>	<b>749,880</b>
<b>Depreciation And Impairment</b>					<b>0</b>
Depreciation	0	0	224,964	-	224,964
Disposals	-	-	-	-	0
Impairment	0	-	-	-	0
Transfer/Adjustment	0	0	0	-	0
<b>As At 30 June 2025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Net Book Values</b>					<b>0</b>
Opening Bal as at 1 <sup>st</sup> July 2024	0	0	0	0	0
<b>As At 30 June, 2025</b>	<b>0</b>	<b>0</b>	<b>524,916</b>	<b>0</b>	<b>524,916</b>

**Valuation**

Items of PPE are valued at Historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired in kind, PPE has been valued at the current operational value which is the amount the Kenya National Commission on Human Rights would pay for the remaining service potential of an asset at the measurement date.

**Notes to the Financial Statements (Continued)**

**17. Trade and Other Payables**

Description	Current FY2024/25		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	0		0	
Payments received in advance	0		0	
Employee payables-Gratuity	10,414,140		0	
Third-party payments	5,627,113		9,721,739	
Other payables	0		0	
<b>Total trade and other payables</b>	<b>16,041,253</b>		<b>9,721,739</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>1<sup>st</sup> July</b>	<b>% of the Total</b>
Under one year	16,041,253	100%	9,721,739	100%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total (tie to above total)</b>	<b>16,041,253</b>	<b>100%</b>	<b>9,721,739</b>	<b>100%</b>

**17a) Pending Bills FY 2024/25**

**Kenya National Commission on Human Rights (KNCHR)  
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1	2	3	4	5	6
Date invoice was received	Invoice Number	PO Number	Supplier/Vendor name	Nature of goods/services	Amount Kes
18/03/2025	6689		Postal Corporation of Kenya	Courier services	27,905
05/05/2025	6857		Postal Corporation of Kenya	Courier services	50,125
19/05/2025	7121		Postal Corporation of Kenya	Courier services	20,200
25/06/2025	7398		Postal Corporation of Kenya	Courier services	21,330
01/11/2024	WX3021770	6131	Wells Fargo Limited	Supply of fifteen access control staff cards	26,100
16/09/2024	103122	6113	Tymstar Motors Limited	Service and Maintenance of GKA 551H	61,364
16/09/2024	103124	6114	Tymstar Motors Limited	Service and Maintenance of GKA 491K	118,900
21/09/2024	103127	6130	Tymstar Motors Limited	Service and Maintenance of GKB 820G	45,182
05/10/2024	103140	6125	Tymstar Motors Limited	Service and Maintenance of GKB 831G	33,060
07/10/2024	103141	6123	Tymstar Motors Limited	Service and Maintenance of GKB 977K	82,940
07/10/2024	103141	6124	Tymstar Motors Limited	Service and Maintenance of GKA 623H	42,340
29/10/2024	103163	6143	Tymstar Motors Limited	Service and Maintenance of GKB 822G	79,460
13/11/2024	103180	6148	Tymstar Motors Limited	Service and Maintenance of GKB 820G	17,864
13/11/2024	103178		Tymstar Motors Limited	Service and Maintenance of GKB 904S	50,460
13/11/2024	103177		Tymstar Motors Limited	Service and Maintenance of GKB 819G	65,076
08/01/2025	103213		Tymstar Motors Limited	Service and Maintenance of GKB 977K	144,768
13/01/2025	103219		Tymstar Motors Limited	Service and Maintenance of GKB 822G	98,484
15/01/2025	103224		Tymstar Motors Limited	Service and Maintenance of GKB 831G	38,744
16/01/2025	103230		Tymstar Motors Limited	Service and Maintenance of GKA 551H	50,924
21/01/2025	103235		Tymstar Motors Limited	Service and Maintenance of GKA 084H	61,248
21/01/2025	103240		Tymstar Motors Limited	Service and Maintenance of GKA 623H	58,464
23/05/2025	103341		Tymstar Motors Limited	Service and Maintenance of GKB 819G	90,712
14/03/2025	056 and 059		Osman Sama Shune	Rent for Isiolo Office ( July 2024 to June 2025)	450,000
02/07/2025	00285		RAS & Others	Construction - 3rd floor canopy	1,241,180
45452	0008		Decillion Concept	Repair of office window	4,350
45838	FA25/26366		Total Energies Marketing Kenya PLC	Supply of fuel and lubricants for the month of	439,925
5/20/2025	1753	6268	Goodfriend Enterprises	Supply and delivery of Letterheads	96,000
45796	55	6269	Mabisa Investments	Supply and delivery of Assorted Stationery	200,000
13/12/2024	2054	6171	Skywing Air Travel and Tours Ltd	Return air ticket from Eldoret to Nairobi for Ra	35,400
06/10/2025	74	6292	Belva Ventures Ltd	Supply and delivery of assorted toners	150,000
12/10/2024	1282		Ahava Tours & Travel	Return air tickets from Nairobi to Mombasa for	75,600
17/02/2025	88664		attic tours	ticket to mombasa	36,300
30.06.2025	B1-90022231446		Safaricom PLC	Telephone bill	2,044
30.06.2025	B1-90022230219		Safaricom PLC	Telephone bill	3,651
30.06.2025	H19VA524784		Nyahururu water & sanitation	Supply of piped water	2,391
26/08/2024	FA24/250792		Total Energies Marketing Kenya PLC	Supply of fuel and lubricants for the month of	535,194
14/11/2025	FA24/254653		Total Energies Marketing Kenya PLC	Supply of fuel and lubricants for the month of Oct 2024	440,678
28/05/2025	FA25/262159		Total Energies Marketing Kenya PLC	Supply of fuel and lubricants for the month of April 2025	142,336
10/06/2025	FA25/263405		Total Energies Marketing Kenya PLC	Supply of fuel and lubricants for the month of May 2025	486,414
<b>Total</b>					<b>5,627,113</b>

**Kenya National Commission on Human Rights (KNCHR)**  
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**Notes to the Financial Statements (Continued)**

**17b Pending Bills FY2023/24**

Supplier/Contractor	Invoice Number	Nature of Goods/Services	Amount (KShs.)	Amount Paid (KShs.)	Outstanding Amount (KShs.)	Comments
Kenya Reinsurance Corporation Ltd	2246-SC22	Rent Service Charge - Kisumu office	26,936.00	0.00	26,936.00	Lack Of funds
Ahmed Abdi Mohamed	48	Office Rent -Wajir office (April,May,and June 2024 )	220,110.00	0.00	220,110.00	Lack Of funds
Ahmed Abdi Mohamed	45	Office Rent -Wajir office (Oct,Nov,and Dec 2023 )	220,110.00	0.00	220,110.00	Lack Of funds
Agricultural Finance Corporation	INV000 586	Office Rent - Nyahururu office (Feb, March and April 2024)	402,124.00	0.00	402,124.00	Lack Of funds
Agricultural Finance Corporation	INV000 612	Office Rent - Nyahururu office (May and June 2024 )	268,083.00	0.00	268,083.00	Lack Of funds
kestrel management limited	0110370 4600000 00692	rent and service charge-Mombasa office (January-March 2024)	1,313,210.89	0.00	1,313,210.89	Lack of Funds
Dasheq Cleaners Limited	INV 21	Cleaning Services-Wajir office (April,May and June 2024)	90,000.00	0.00	90,000.00	Lack Of funds
Skitex Cleaning services company ltd	INV 1002	Cleaning Services-Kitale office ,March 2024	48,500.00	0.00	48,500.00	Lack Of funds
Skitex Cleaning services company ltd	INV 1007	Cleaning Services-Kitale (April,May and June 2024)	145,500.00	0.00	145,500.00	Lack Of funds
Skitex Cleaning services company ltd	INV 983&984 & 985	Cleaning Services-Nyahururu ofifce (Jan and Feb ,Maacrh 2024)	144,000.00	0.00	144,000.00	Lack Of funds
Skitex Cleaning services company ltd	INV 1005& 1006	Cleaning Services - kisumu office (feb, March, April, May and June 2024)	300,000.00	0.00	300,000.00	Lack Of funds
Skitex Cleaning services company ltd	INV 1005& 1006	Cleaning Services - kisumu office (part of feb, March, April, May and June 2024)	37,500.00	0.00	37,500.00	Lack Of funds

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Chania Cleaners Limited	SIN-08140	Cleaning services-Nairobi office (Nov - Dec 2024)	204,620.00	0.00	204,620.00	IFMIS technicality
Skitex Cleaning services company ltd	INV 1008	Cleaning Services-Nyahururu office (April, May and June 2024)	144,000.00	0.00	144,000.00	Lack Of funds
G4s Kenya ltd	GRD23/008114	Security Services-Wajir office (July, August and September 2023)	283,452.96	0.00	283,452.96	Lack Of funds
G4s Kenya ltd	PRO023/000124/GRD	Security Services-Wajir pffice (Jan, Feb and March 2024 )	283,455.00	0.00	283,455.00	Lack of Funds
G4s Kenya ltd	GRD24/003108	Security Services -Wajir office (April,May and June 2024)	283,452.00	0.00	283,452.00	Lack Of funds
Institute of Directors	INV NO.AD CP/P1104	Training fee	139,200.00	0.00	139,200.00	Service Provider didn't respond on the IMIS Window 2210711
Institute of Directors	10D-INV-23-2350	Membership of professional body	15,000.00	0.00	15,000.00	Service Provider didn't respond on the IMIS Window 2210711
Postal Corporation of Kenya	PCK-091628	Courier	32,805.00	0.00	32,805.00	Lack of Funds
Postal Corporation of Kenya HQ	4532	Post office box Rental fee	9,450.00	0.00	9,450.00	Lack of Funds
Memory International Limited	720991	Payroll maintenance	40,600.00	0.00	40,600.00	Lack of Funds
Tymstar motors	102989	Gearbox repairs	75,400.00	0.00	75,400.00	Service Provider didn't respond on the IMIS Window 2210711
Tymstar motors	102984	Repairs	53,360.00	0.00	53,360.00	Service Provider didn't respond on the IMIS

**Kenya National Commission on Human Rights (KNCHR)  
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						Window 2210711
Tymstarmotors	102976	Repairs	65,540.00	0.00	65,540.00	Lack of fund
Tymstarmotors	102809	Service/Repairs	67,860.00	0.00	67,860.00	Lack of fund
Tymstarmotors	102968	Radiator repairs	26,100.00	0.00	26,100.00	Lack of fund
CFAO LIMITED	91978088	Sun roof repairs	124,573.00	0.00	124,573.00	Lack of fund
ISUZU KENYA	3257908	Service /repairs	74,152.00	0.00	74,152.00	Lack of fund
Terranova Auto	1631	Service	18,394.00	0.00	18,394.00	Lack of fund
Wells Fargo	WX3015276	Staff Access Cards	9,570.00	0.00	9,570.00	Lack of fund
Wells Fargo	WX3015277	Staff Access Cards	8,410.00	0.00	8,410.00	Lack of fund
Nyahururu Water and Sanitation Company	INV146863433	Water and Sanitation Services	1,785.00	0.00	1,785.00	Lack of funds
Safaricom PLC	B1-20120079754	Mobile Services	3,299.99	0.00	3,299.99	Lack of funds
Safaricom PLC	B1-20120044515	Mobile Services	1,726.91	0.00	1,726.91	Late delivery of invoices
Safaricom PLC	B1-20104051937 & B1-20104038319	Internet Services	96,045.00	0.00	96,045.00	The paperwork had a technical issue and procurement forwarded the same to treasury. To date this hasn't been resolved.
ALPINE COOLERS LIMITED	INV227386	Supply of Drinking water	34,057.60	0.00	34,057.60	Lack Of funds
ALPINE COOLERS LIMITED	INV228762	Sully of Drinking water	34,058.00	0.00	34,058.00	Lack Of funds
ALPINE COOLERS LIMITED	INV230244	Supply of Drinking water	34,058.00	0.00	34,058.00	Lack Of funds
Royal Tulip Caanan	68987	Conference Services	76,000.00	0.00	76,000.00	Lack Of funds
Samuel Christopher Okello	N/A	Sitting allowance	16,000.00	0.00	16,000.00	closure of IFMIS

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Jone Kimeu	N/A	Sitting allowance	20,000.00	0.00	20,000.00	closure of IFMIS
Margaret Wamuyu	N/A	Sitting allowance	16,000.00	0.00	16,000.00	closure of IFMIS
Viatel	21001	Stationery Items	200,000.00	0.00	200,000.00	Lack Of funds
Kenya Institute of Supplies Management	BK/24/25/85	Training	69,600.00	0.00	69,600.00	Lack Of funds
Total Energies Marketing Kenya Plc		Fuel for Commission's vehicle	586,238.75	0.00	586,238.75	Lack Of funds
Total Energies Marketing Kenya PLC	FA23/238811	Fuel for Commission's vehicle	672,985.00	0.00	672,985.00	Lack Of funds
Total Energies Marketing Kenya PLC	FA23/240168	Fuel for Commission's vehicle	659,770.60	0.00	659,770.60	Lack Of funds
PAYE Petronella Mukaindo	N/A	PAYE charged on gratuity	1,060,962.90	0.00	1,060,962.90	Lack Of funds
Petronella Karimi Mukaindo	N/A	Gratuity	2,627,164.15	0.00	2,627,164.15	Lack Of funds
Echotel Kenya/Iway Africa	IAB90575	Provision of Internet Services	772,000.00	0.00	772,000.00	Lack Of funds
PAYE Veronica Mwangi	N/A	PAYE charged on gratuity	1,063,959.90	0.00	1,063,959.90	Lack Of funds
Veronica Wambui Mwangi	N/A	Gratuity	2,624,167.15	0.00	2,624,167.15	Lack Of funds
Nation Media Group Ltd	N/A	advert for tender qualification	142,680.00	0.00	142,680.00	Lack Of funds
Frozeck Enterprises	N/A	stationery supplies	267,000.00	0.00	267,000.00	Lack Of funds
Koisan Safaris	N/A	flight costs	220,000.00	0.00	220,000.00	Lack Of funds
Whitesands Hotel	N/A	Conference Services	230,350.00	0.00	230,350.00	Lack Of funds
Academy of Certified Human Resource	KRACU 0200001792/67	Training	69,600.00	0.00	69,600.00	IFMIS technicality
chania cleaners limited	8455	cleaning services	217,684.00	0.00	217,684.00	Lack of Funds
safaricom plc	B1-20120014292	Telephone services	60.00	0.00	60.00	Late delivery of invoices

**Kenya National Commission on Human Rights (KNCHR)  
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safaricom plc	B1-20120113017	Telephone services	2,871.98	0.00	2,871.98	Late delivery of invoices
Okutoyi Anne Mary	RCT/24/037018	Practicing certificate	20,360.00	0.00	20,360.00	Lack Of funds
Veronica Mwangi	RCT/24/022574	Practicing certificate	29,360.00	0.00	29,360.00	Lack Of funds
Law society of Kenya	PSI/23/29477	Membership of professional body	36,120.00	0.00	36,120.00	Lack Of funds
Law society of Kenya	P.105/18731/21	Membership of professional body	16,560.00	0.00	16,560.00	Lack Of funds
<b>TOTAL</b>			<b>17,097,992.78</b>	<b>-</b>	<b>17,097,992.78</b>	

**18 Cash Generated from Operations**

Description	Current FY 2024/25
	<b>Kshs</b>
<b>Surplus for the period before tax</b>	<b>57,669,235</b>
<b>Adjusted for:</b>	
Depreciation	224,964
<b>Working capital adjustments</b>	
(Increase)/Decrease in inventory	1,637,386
(Increase)/Decrease in receivables	4,120,738
Increase/(Decrease) in deferred income	242,293
Increase/(Decrease) in payables-Trade	(11,470,880)
Increase/(Decrease) in payables-Gratuity	10,414,140
Increase/(Decrease) in payments received in advance-Prepayment	2,701,249
<b>Net cash flow from operating activities</b>	<b>65,539,125</b>

**Retirement benefit Asset/ Liability**

The Kenya National Commission on Human Rights operates a defined benefit scheme for all full-time employees from July 1, 2024. The scheme is administered by BRITAM and BRITAM is the custodian of the scheme. The scheme is based on 10% percentage of salary of an employee per month and 20% of employer. This part does not apply to KNCHR.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was not carried out as at 30 June 2025 and no actuarial valuers were appointed on this basis the

**Notes to the Financial Statements (Continued)**

present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

**Financial Risk Management**

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

The Kenya National Commission on Human Rights financial risk management objectives and policies are detailed below:

**i) Credit risk**

The Kenya National Commission on Human Rights has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Kenya National Commission on Human Rights management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Kenya National Commission on Human Rights maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

*(NB: The totals column should tie to the individual elements of credit risk disclosed in the Kenya National Commission on Human Rights statement of financial position)*

**Notes to the Financial Statements (Continued)**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Kenya National Commission on Human Rights has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Kenya National Commission on Human Rights has no credit risk on amounts. The board of directors sets the MDA's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Kenya National Commission on Human Rights directors, who have built an appropriate liquidity risk management framework for the management of the Kenya National Commission on Human Rights short, medium and long-term funding and liquidity management requirements. The Kenya National Commission on Human Rights manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

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

**Liquidity Risk**

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
Trade payables	5,627,113	0	0	5,627,113
<b>Total</b>	<b>5,627,113</b>	<b>0</b>	<b>0</b>	<b>5,627,113</b>

**Notes to the Financial Statements (Continued)**

**iii) Market risk**

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

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Kenya National Commission on Human Rights income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Kenya National Commission on Human Rights Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Kenya National Commission on Human Rights exposure to market risks or the manner in which it manages and measures the risk.

**a) Foreign currency risk**

The Kenya National Commission on Human Rights has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Kenya National Commission on Human Rights manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

There is no carrying amount of the Kenya National Commission on Human Rights foreign currency.

The following table demonstrates the effect on the Kenya National Commission on Human Rights statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables

**Notes to the Financial Statements (Continued)**

held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

**b) Interest rate risk**

Interest rate risk is the risk that the Kenya National Commission on Human Rights financial condition may be adversely affected as a result of changes in interest rate levels. The Kenya National Commission on Human Rights interest rate risk arises from bank deposits. This exposes the Kenya National Commission on Human Rights to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Kenya National Commission on Human Rights deposits.

**Management of interest rate risk**

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

**Financial Risk Management**

***Sensitivity analysis***

The Kenya National Commission on Human Rights did not analyze its interest rate exposure on a dynamic basis and did not conduct sensitivity analysis. This because, KNCHR received all its funds in Kenya Shillings hence there was no foreign exchange variance.

**Notes to the Financial Statements (Continued)**

**Fair value of financial assets and liabilities**

**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

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

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

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

The objective of the Kenya National Commission on Human Rights capital risk management is to safeguard the Kenya National Commission on Human Rights ability to continue as a going

**Notes to the Financial Statements (Continued)**

concern. The Kenya National Commission on Human Rights capital structure comprises of the following funds:

• **Related Party Disclosures**

**Nature of related party relationships**

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

**Government of Kenya**

The Government of Kenya is the principal shareholder of the Kenya National Commission on Human Rights, holding 100% of the Kenya National Commission on Human Rights equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Kenya National Commission on Human Rights, both domestic and external.

**Other related parties include:**

- i) The Parent Ministry-State Law Office.
- ii) County Governments
- iii) The National Treasury
- iv) Development Partners.
- v) Key Management.
- vi) Commissioners.

**Kenya National Commission on Human Rights (KNCHR)**  
**Annual Reports and Financial Statements for the year ended June 30, 2025.**

**Notes to the Financial Statements (Continued)**

**Related Party**

<b>Description</b>	<b>Current FY 2024/25</b>
	<b>Kshs</b>
<b>Transactions with related parties</b>	
<b>a) Sales to related parties</b>	
Sales of electricity to govt agencies	0
Rent income from govt. Agencies	0
Water sales to govt. Agencies	0
Others (specify) e.g. interest and bank charges	0
<b>Total</b>	<b>0</b>
<b>B) purchases from related parties</b>	
Purchases of electricity from KPLC	2,003,500
Purchase of water from govt service providers	2,054,310
Rent expenses paid to govt agencies-Kenya Re, AFC	13,000,000
Training and conference fees paid to govt. Agencies	0
<b>Total</b>	<b>17,057,810</b>
<b>b) Grants /transfers from the government</b>	
Grants from national govt	483,564,537
Grants from county government	0
Donations in kind	0
<b>Total</b>	<b>483,564,537</b>
<b>c) Expenses incurred on behalf of related party</b>	
Payments of salaries and wages for 0 employees	0
Payments for goods and services	0
<b>Total</b>	
<b>d) Key management compensation</b>	
Directors' emoluments	20,840,352
Compensation to key management	45,792,000
<b>Total</b>	<b>66,632,352</b>

**Notes to the Financial Statements (Continued)**

- **Events after the Reporting Period**

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

- **Ultimate And Holding KNCHR**

KNCHR ultimate parent is the Government of Kenya.

- **Currency**

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

**19. Appendices**

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

The issues below were raised by the external auditor in prior year, and management comments that were provided to the auditor.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1	Pending Bills	All the Pending Bills as at 30 June 2024 were paid in FY 2024/25	KNCHR has not been invited to appear before the Public Accounts Committee.	Dependent on invitation by Public Accounts Committee to clear the matter.
2	Inadequate staffing	KNCHR is lobbying for SRC to allow it recruit additional staff and Treasury for additional funding for staffing	Unresolved	Depends on approval and budget allocation from the National Treasury.



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**Dr. Bernard Mogesa, PhD, CPM**

**Commission Secretary/CEO**

**Date: 27 August 2025**

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Appendix II: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment		749,880			749,880
Machinery and Equipment					
Work in Progress					
<b>Total</b>		<b>749,880</b>			<b>749,880</b>

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**Appendix III: Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Leaving No One Behind: Advancing Human Rights-Based Approaches Towards Sustainable Climate Change Initiatives in Kenya	The project addresses the intersection of human rights and climate change, targeting the disproportionate risks faced by vulnerable and marginalized populations in Kenya. It seeks to align climate interventions with human rights obligations at national and county levels.	1. Analyze and assess climate-related legislative and policy frameworks. 2. Validate findings through stakeholder engagement. 3. Build institutional capacity of KNCHR on human rights and climate change.	1. Conducted a comprehensive analysis of climate change-related legislative, policy, and institutional frameworks at national, regional, and county levels, including a desk review and stakeholder consultations. 2. Organized and facilitated validation workshops in five counties—Nakuru, Samburu, Kirinyaga, Taita Taveta, and Makeni—to refine findings and gather context-specific input from technical county staff and representatives of VMGs. 3. Delivered a two-day training for 19 KNCHR staff members focused on the interlinkages between climate change and human rights, covering principles of international environmental law, climate science, environmental impact assessments, and relevant jurisprudence. 4. Finalized a detailed report titled 'Leaving No One Behind: Advancing Human Rights-Based Approaches towards Sustainable Climate Change Initiatives in Kenya', consolidating analysis, field findings, and recommendations for HRBA integration. 5. Collaborated with key stakeholders such as DIHR, NEMA, and KMD to build multisectoral understanding and align efforts towards inclusive and rights-compliant climate governance frameworks.					Danish Institute for Human Rights (DIHR) & GOK	KNCHR, DIHR, NEMA, Kenya Meteorological Services

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**Appendix IV: Opening Statement of Financial Position**

Narration	FY2023-2024	Adjustment	As at 1st July 2024
	Ksh.	Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	73,473,326	0	73,473,326
Receivables from Exchange Transactions-CIT	11,382,117	0	11,382,117
Receivables from non Exchange Transactions-Imprest & Advances	2,202,485	0	2,202,485
Deposits	5,940,962	0	5,940,962
Stock	1,999,646	0	1,999,646
Prepayments		6,373,794	6,373,794
Adjustment	0		
<b>Total Current Assets</b>	<b>94,998,536</b>	<b>6,373,794</b>	<b>101,372,330</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment		0	0
Right of use assets			0
Intangible Assets			0
Investment Property			0
<b>Total Non- Current Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Assets (a)</b>	<b>94,998,536</b>	<b>6,373,794</b>	<b>101,372,330</b>
			0
<b>Liabilities</b>			0
<b>Current Liabilities</b>			0
Trade and Other Payables-(PB)		17,097,993	17,097,993
Employee Benefit Obligation		0	0
Current Provisions		0	0
<b>Total Current Liabilities</b>	<b>0</b>	<b>17,097,993</b>	<b>17,097,993</b>
<b>Total Liabilities (b)</b>	<b>0</b>	<b>17,097,993</b>	<b>17,097,993</b>
<b>Net Assets (a-b)</b>	<b>94,998,536</b>	<b>(10,724,198)</b>	<b>84,274,337</b>
Accumulated Surplus	94,998,535	(10,724,198)	
<b>Net Assets</b>	<b>94,998,535</b>	<b>(10,724,198)</b>	<b>84,274,337</b>