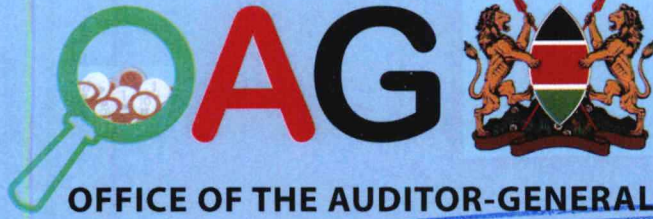


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 13 NOV 2025

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Thursday

OF

TABLED  
BY:

Hon ERIC  
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PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

**INCREASED ENJOYMENT OF HUMAN  
RIGHTS AND FUNDAMENTAL  
FREEDOMS BY ALL IN KENYA  
PROJECT GRANT/CREDIT NUMBER:  
KEN 2062, KEN19-0011 – KENYA  
NATIONAL COMMISSION ON HUMAN  
RIGHTS**

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



**PROJECT NAME: INCREASED ENJOYMENT OF HUMAN RIGHTS &  
FUNDAMENTAL FREEDOMS BY ALL IN KENYA PROJECT**

**IMPLEMENTING ENTITY: KENYA NATIONAL COMMISSION ON HUMAN  
RIGHTS (KNCHR)**

**PROJECT GRANT/CREDIT NUMBER: KEN 2062, KEN 19- 0011, KNCHR**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2025**

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

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2025***

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

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

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
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TNT	The National Treasury
UN	United Nations
WB	World Bank
Comparative FY	Financial year preceding the current financial year.

## **2. Project Information and Overall Performance**

### **2.1 Name and registered office**

#### **Name**

The project's official name is Increased Enjoyment of Human Rights & Fundamental Freedoms by all in Kenya.

#### **Objective**

The key objective of the grant is enhanced realization of civil and political rights during electioneering period as well as economic, social and cultural rights particularly of women, youth, persons with disabilities, children and marginalized communities in rural and informal settlements (Impact).

#### **Address**

The project headquarters offices are Nairobi city, Nairobi County, Kenya.

The address of its registered office is:

CVS Plaza, 1st Floor, Lenana Road

**Contacts:** The following are the project contacts

P.O. Box: 74359-00200

Telephone: (254)20-2717908

E-mail: haki@knchr.org

Website: www.knchr.org

**Project information and overall performance (continued)**

**2.2 Project Information**

Project Start Date:	August 2021
Project End Date:	December 2024 with a one-year no cost extension until December 2025
Project Manager:	Dr. Amos Wanyoike
Project Sponsor:	The Norwegian Ministry of Foreign Affairs (NMFA)

**2.3 Project Overview**

State Department of the project	Kenya National Commission on Human Rights (KNCHR)
Project number	KEN 2062, KEN 19- 0011, KNCHR
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> <li>(i) To Promote and deepen a culture of human rights among the public during the electioneering period and increase vibrancy of the Civil Society in the advocacy for human rights.</li> <li>(ii) Enhanced promotion and protection of Economic, Social and Cultural Rights and increased compliance to Business and Human Rights</li> <li>(iii) To enhance empowerment and access to redress for Minority and Indigenous Persons (MIPs)/Vulnerable groups</li> </ul> <p>To enhance efficiency, effectiveness and sustainability of the Commission</p>
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means:

	<ul style="list-style-type: none"> <li>(i) Public sensitization, capacity building, and media engagement</li> <li>(ii) Complaints processing, investigation and redress through ADR</li> <li>(iii) Institutional Audits and Monitoring</li> <li>(iv) Public Inquiry</li> <li>(v) International Obligation compliance</li> </ul>
Other important background information of the project	The project is based on the logic that in order to increase enjoyment of human rights; the right holders should be empowered to be able to claim their rights and fundamental freedoms; duty bearers should comply with human rights obligations and there should be mechanisms for resolving human rights breaches or violations
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> <li>(i) Shrinking civil space and attacks on fundamental freedom of association, demonstration and assembly.</li> <li>(ii) Non-compliance in the implementation of key ECOSOC and Business and human rights National policies and laws</li> <li>(iii) High no of case of human rights violation meted on MIPS/Vulnerable groups</li> </ul>
Project duration	The project started on August 2021 and is expected to run until December 2025, (with an initial Period of 3 years and a no-cost extension of 1 year).

## **Project Information and Overall Performance (Continued)**

### **2.4 Bankers**

The following are the bankers for the project:

Kenya Commercial Bank - Milimani Branch

NSSF Building, Bishops Road

P O Box 69695-00400

NAIROBI

### **2.5 Independent Auditor**

The project is audited by:

The Auditor General

P O Box 30084-00100

NAIROBI

### **2.6 Roles and Responsibilities**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr. Bernard Mogesa	Commission Secretary/CEO	PhD, CPM	Accounting Officer
Dr. Amos Wanyoike	Senior Human Rights Officer (Reforms & Accountability)	PhD, CPM	Grant holder
John Wamwanga	Deputy Director Finance	CPA(K)	Head of Accounting

### **2.7 Funding summary**

The project was initially approved for a three-year period from 2021 to 2024, with a budget of NOK 13,600,000 equivalent to Kshs 176,434,600 (exchange rate 12.97). It later received a one-year cost extension to December 2025, with an additional funding of NOK 3,190,000 equivalent to Kshs 36,510,000 (exchange rate 11.44). This brings the total project budget to NOK 16,790,000 (equivalent to Kshs 212,944,600). As highlighted in the table below.

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2025*

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Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment-		Amount received to date – (30 June 2025)		Undrawn balance to date	
	NOK	Kshs	NOK	Kshs	Donor currency Kshs	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
<b>(i) Grant</b>						
The Norwegian Ministry of Foreign Affairs (NMFA)	16,790,000	212,944,600	14,860,000	186,196,138	1,930,000	26,748,462
<b>Total</b>	<b>16,790,000</b>	<b>212,944,600</b>	<b>14,860,000</b>	<b>186,196,138</b>	<b>1,930,000</b>	<b>26,748,462</b>

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
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**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2025)		Cumulative amount paid to date – (30 <sup>th</sup> June 2025)		Unutilized balance to date (30 <sup>th</sup> June 2025)	
	<i>NOK</i>	<i>Kshs</i>	<i>NOK</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
<b>(i) Grant</b>						
The Norwegian Ministry of Foreign Affairs (NMFA)	14,860,000	186,196,138	14,571,660	182,583,237	288,340	3,612,901
<b>Total</b>	<b>14,860,000</b>	<b>186,196,138</b>	<b>14,571,660</b>	<b>182,583,237</b>	<b>288,340</b>	<b>3,612,901</b>

**Summary**

Donor Commitment		Date	Amount Received		Exchange Rate
Kshs	NOK		Kshs	NOK	
		04.08.2021	40,359,706		
		07.04.2022	44,726,123	6,850,000	12.42
		02.12.2022	35,721,137	2,970,000	12.03
		28.11.2023	43,603,315	3,140,000	13.89
176,434,600	13,600,000	23.07.2024	7,581,378	640,000	11.85
36,510,000	3,190,000	13.12.2024	14,204,479	1,260,000	11.27
<b>212,944,600</b>	<b>16,790,000</b>	-	<b>186,196,138</b>	<b>14,860,000</b>	

**2.8 Summary of Overall Project Performance:**

- i) Budget performance against actual amounts for the current year is 93% and for cumulative to-date, 98%
- ii) Physical progress based on outputs and outcomes since project commencement,  
Year 1:1.58%  
Year 2:2.92%  
Year3:3.73%

**Impact: Enhanced realization of civil and political rights during the electioneering period as well as ECOSOC rights particularly of women, youth, persons with disabilities, children, and marginalized communities in rural and informal settlements**

**Outcome 1: Enhanced protection and promotion of human rights among the public during electioneering period and increase vibrancy of the Civil Society in the advocacy for human rights**

The Kenya National Commission on Human Rights (KNCHR), convened four periodic meetings with Civil Society Organizations (CSOs) and state referral partners in Marsabit, Uasin Gishu, Nandi Counties and Moyale to address emerging human rights concerns. In Marsabit, participants raised critical issues including delayed prosecution of Sexual and Gender-Based Violence (SGBV) cases, prolonged issuance of disability cards, land-related conflicts due to administrative failures, and lack of access to specialized courts and investigation services. In Moyale, the discussions centered on SGBV case interference by community elders, lack of referral and feedback mechanisms, human trafficking involving Ethiopian migrants, and gaps in the child protection system, including inadequate facilities and an overstretched child officer. The key achievements from both Marsabit and Moyale engagements include strengthening the capacity of 40 civil society and state actors on Economic, Social, and Cultural (ECOSOC) rights, developing joint strategies to address human rights challenges, and reinforcing partnerships among CSOs, human rights defenders, and government agencies. In a separate initiative, the KNCHR North Rift Regional Office (NORRO) convened a CSO meeting in Uasin Gishu and Nandi Counties, targeting partners from across Trans Nzoia, West Pokot, Turkana, and surrounding counties. This meeting tackled persistent issues such as harmful cultural practices including early marriages and FGM, limited awareness of legal reporting channels, barriers to education due to insecurity and poverty, and rising drug abuse among youth. Recommendations included enhanced human rights education, promoting legal redress over traditional justice for serious violations, increased financial support for vulnerable learners, and targeted programs for youth rehabilitation. The meeting achieved key outputs such as the capacity building of 50 participants representing CSOs, National Police Service, county governments, and religious and business leaders. Additionally, an accountability and complaint-handling platform was

established to enhance transparency and collaboration between state and non-state actors in addressing human rights violations.

**Outcome 2: Increased implementation of the NAP and ECOSOC principles and standards in law and practice;**

**Develop and implement a robust Business and Human Rights (BHR) training curriculum for Kenyan businesses, focusing on HRDD and grievance mechanisms**

The development of the *Business and Human Rights (BHR) Training Curriculum and Trainer's Guide* for Kenyan businesses followed a structured, participatory, and iterative process, grounded in national priorities and international human rights standards. The initiative was spearheaded by the ECOSOC Division, with collaborative inputs from key departments including PET, the CEO's Office, CID, Redress, Reforms, Research, HR, and regional offices (NERO and CERO). The process began with a needs assessment anchored in the *National Action Plan on Business and Human Rights (NAP)*, Sessional Paper No. 3 of 2021, which emphasized capacity building on Human Rights Due Diligence (HRDD) and grievance mechanisms. Recognizing a gap in practical, rights-based business training, the team embarked on developing a comprehensive and implementable curriculum.

A 4-day technical retreat was held to design the draft curriculum and trainer's manual, resulting in a five-module framework covering: Introduction to BHR, Legal and Policy Frameworks, UN Guiding Principles, Policy Advocacy and Emerging Trends and Indicators for Human Rights Compliance. This structure was designed to be concise, learner-friendly, and adaptable to different sectors, with a strong focus on marginalized and vulnerable groups. Following the drafting phase, a 2-day review and harmonization workshop was conducted. It brought together KNCHR management, technical officers, and a curriculum expert from the Kenya School of Government. During the workshop, feedback focused on refining module objectives, improving session naming and formatting, and ensuring learning activities were SMART (Specific, Measurable, Achievable, Relevant, and Time-bound). The collaborative synergy among the teams was noted as a key strength in ensuring the relevance and quality of the training tools.

The final outcome is a well-structured draft BHR Curriculum and Trainer's Guide tailored for Kenyan businesses, investors, regulatory agencies, and human rights bodies. It is currently in final editing and design stages, awaiting publication and dissemination. The materials will be used for upcoming Training of Trainers (ToT) engagements to support wide-scale rollout and institutionalization of business and human rights practices in Kenya.

**Advocacy engagements on the implementation of the NAP**

The Kenya National Commission on Human Rights (KNCHR) conducted a series of Business and Human Rights (BHR) sensitization and dissemination activities targeting private sector actors, security personnel, civil society, and its internal stakeholders. A key milestone was a four-day training session for 200 employees of EPK Ltd. Tea Factory and Estates, which included management, security staff, health officers, and field officers. The training strengthened participants' understanding of civic education, corporate responsibilities, and the National Action Plan on Business and Human Rights (NAP-BHR). Notably, it enhanced

employee accountability, improved the capacity of security personnel in managing civic-related issues, and strengthened stakeholder engagement mechanisms within the company.

In addition, KNCHR disseminated the NAP-BHR in Loitokitok (Kajiado County) and Isiolo County, sensitizing 57 stakeholders on human rights principles in business operations. These forums emphasized the UN Guiding Principles' three pillars—Protect, Respect, Remedy—and gathered critical feedback around workplace rights, migrant worker protections, and the need for KNCHR visibility in underserved regions. In Nairobi, a separate session was held for 30 KNCHR stakeholders, including student attachés and state actors, focusing on building internal capacity to monitor and advocate for BHR compliance. Across the activities, key outcomes included enhanced knowledge of the NAP-BHR, stronger commitment to ethical business practices, and widespread calls for increased KNCHR engagement, accountability enforcement, and further public sensitization.

The Kenya National Commission on Human Rights (KNCHR) also intensified efforts to disseminate and strengthen implementation of the National Action Plan on Business and Human Rights (NAP-BHR) through targeted forums, community engagements, and capacity-building initiatives in Laikipia, Marsabit, West Pokot, and Turkana counties. In Nanyuki (Laikipia East), a sensitization meeting brought together 27 participants from key sectors—flower farms, ranches, hospitality, CSOs, and SMEs—highlighting critical human rights concerns, including poor labor conditions, land rights violations, environmental degradation, and human-wildlife conflict. Key outcomes included increased awareness of BHR standards, commitments by local businesses to improve labor and environmental practices, and the formal documentation of grievances for follow-up.

In Marsabit and Kargi, community sensitization forums focused on challenges surrounding the Lake Turkana Wind Power Project (LTWP), particularly around land acquisition, displacement, and discriminatory labor practices. The forums empowered 25 local influencers and 11 duty bearers through advocacy training, yielding four formal petitions and stakeholder commitments to address grievances. Similarly, in West Pokot, KNCHR convened a meeting to address issues related to retrogressive cultural practices, child labor in gold mining, land conflicts, and educational disruption due to insecurity. The forum resulted in stakeholder pledges to enhance rights protection, strengthen reporting mechanisms, and integrate human rights into business operations. Additionally, KNCHR supported the inclusion of a human rights course in a postgraduate diplomacy program to foster understanding of international legal frameworks and their application in global affairs. Collectively, these initiatives advanced the reach and relevance of Kenya's NAP-BHR while building practical pathways for its localized implementation.

#### **Monitoring and reporting on compliance to the NAP**

The institutional audits conducted by the Kenya National Commission on Human Rights (KNCHR) across Tana River, West Pokot, and Kajiado Counties revealed significant gaps in the realization of the right to health and corporate accountability in business operations. At Tana River County Referral Hospital, the audit highlighted critical service delivery issues, including insufficient medical supplies, dysfunctional diagnostic infrastructure, poor water and sanitation

systems, and severe understaffing. Although policies like the Facility Improvement Financing Act exist, operational challenges—such as condemned staff quarters, limited ambulance services, and weak infection control—undermine effective healthcare delivery. Time constraints during the audit limited the depth of assessment, indicating a need for more extensive reviews in future engagements.

In West Pokot, follow-up audits of Sebit Cemtech and Chiromo Fertilizer Factories uncovered major human rights concerns. These included environmental degradation, lack of grievance redress mechanisms, labor rights violations, poor occupational safety, and exclusionary hiring practices. Although both companies showed willingness to align with human rights standards, significant policy and operational gaps persist. In Kajiado County, the health audit demonstrated notable progress since devolution, with increased staffing and free services in lower-level facilities. However, challenges remain, including drug stock-outs, staff shortages, inadequate emergency response, poor waste management, and substandard infrastructure. Community feedback also stressed the need for better regulation of private clinics and stronger engagement with civil society organizations. Across all audits, KNCHR emphasized the importance of coordinated policy enforcement, sustained funding, and inclusive service planning to address structural inequalities in health and business-related human rights.

**Establish and implement monitoring mechanisms on renewable energy projects**

The Kenya National Commission on Human Rights (KNCHR) undertook a series of interlinked activities focused on promoting accountability and safeguarding human rights in the renewable energy sector. Central to this effort was the review and harmonization of a Monitoring Framework assessing renewable energy companies' compliance with Kenya's National Action Plan on Business and Human Rights (NAP). This review engaged companies operating in Nakuru and Narok counties and analyzed policies related to ethical labor practices, community relations, and environmental sustainability. The framework identified strengths in areas like grievance handling and gender inclusivity, but also highlighted the need for public access to policies, local language integration (including Kiswahili and Braille), and stronger external oversight. Recommendations called for periodic policy updates, improved accessibility for marginalized groups, and the inclusion of indigenous communities through fair employment and consultation mechanisms.

Complementing this policy review was a two-day capacity-building training in Suswa, Narok County, which equipped 27 indigenous community members—primarily women—with tools to monitor human rights compliance in renewable energy projects. The training covered FPIC principles, legal frameworks, advocacy strategies, and practical documentation skills. Participants developed draft grievance handling plans and recommended broader community outreach, including legal awareness forums and partnerships with local civil society organizations. In addition, KNCHR conducted on-the-ground audits of seven geothermal companies in Nakuru, Baringo, and Narok, revealing mixed levels of compliance. While some firms showcased strong community investment and environmental safeguards, others were flagged for labor violations, weak engagement strategies, and inadequate grievance mechanisms. These collective activities underscore KNCHR's multi-pronged approach to

integrating human rights into Kenya's energy transition, emphasizing continuous monitoring, inclusive community engagement, and institutional accountability across the sector.

**Undertake Research on the Right to Mental Health care provision in detention facilities and assessing psychiatric care accessibility**

The research process on the right to mental health care for persons with disabilities in detention facilities across Kenya followed a structured and participatory approach, anchored in human rights principles. It began with an inception phase, where stakeholders were convened to understand the study's rationale, review the legal frameworks, particularly the UN Convention on the Rights of Persons with Disabilities (UNCRPD), and contextualize the issue within Kenya's detention and healthcare systems. During this phase, the team designed and reviewed draft tools for data collection, ensuring they were ethical, inclusive, and context-relevant. Tools were tailored to various respondents, including service users, healthcare providers, prison officials, and community members, and applied both qualitative and quantitative methods such as interviews, focus group discussions (FGDs), key informant interviews (KIIs), and questionnaires.

Best practices in data collection were emphasized during a dedicated workshop, including representative sampling, ensuring informed consent, confidentiality, cultural sensitivity, and avoiding potential harm to participants. Data collection was conducted in multiple sites; including hospitals, and, prisons, in counties like Nairobi, Kajiado, Nandi, Kisumu, Kakamega, Isiolo, Meru, and Eldoret. The process documented infrastructure gaps, human resource challenges, discrimination, reintegration difficulties, and systemic weaknesses in mental health service delivery within detention settings. A validation workshop was held with 22 key stakeholders, including judiciary officers, disability advocates, mental health professionals, and government representatives. This forum provided critical feedback on the preliminary findings and strengthened the accuracy, credibility, and policy relevance of the audit report. Discussions also addressed advocacy strategies, legal gaps (e.g., sentencing of persons with psychosocial disabilities), and proposed reforms such as judicial training, inclusive detention practices, and improved grievance mechanisms. The research is currently at the zero-draft stage, pending final editing and publication. Upon completion, the report will inform targeted dissemination, support evidence-based advocacy for policy and institutional reforms, and guide multi-stakeholder collaboration aimed at strengthening mental health care accessibility for detained persons with disabilities in Kenya.

**Investigation & Redress, including ADR for ECOSOC-related violations**

The Kenya National Commission on Human Rights undertook 11 strategic missions across several counties, including Laikipia, Kajiado, Kiambu, Nairobi, Machakos, West Pokot, Isiolo, Marsabit, Nakuru, Garissa, and Kericho. These missions were designed to investigate alleged human rights violations, deliver civic education, enhance public accountability, and improve access to justice, particularly within marginalized and high-risk communities.

Among the key interventions was a follow-up engagement with Ol Pejeta and Lewa Conservancies in Laikipia County to address allegations of workplace abuse, physical harm, and

abduction. In Kimana Town (Kajiado County), the Commission held a public civic education forum, which enabled community members to lodge grievances and receive immediate legal advice. A total of 12 complaints were recorded, primarily related to economic and social rights, underscoring the Commission's commitment to accessible and responsive justice mechanisms. In Machakos County, preliminary investigations into land rights violations were carried out in Masinga, while in Nakuru County, the Commission pursued legal follow-up on the murder of human rights activist Richard Haga Otieno, closely monitoring court proceedings to ensure due process. Similarly, in Isiolo and Marsabit Counties, the Commission investigated alleged human rights abuses stemming from multi-agency security operations, collecting eight witness statements and relevant medical documentation—culminating in an actionable report. Further, in Nairobi and Kiambu Counties, investigations focused on economic and social rights violations, particularly cases involving unlawful hospital detentions due to unpaid medical bills. These engagements included consultations with duty bearers and referrals for legal redress and policy recommendations.

Collectively, these 11 missions demonstrate the Commission's proactive and rights-based approach to promoting civic awareness, enforcing accountability, and safeguarding fundamental freedoms. The Commission deepened its engagement with affected communities and reaffirmed its constitutional mandate. Moreover, the missions laid the groundwork for sustained collaboration with conservancies, public agencies, and grassroots organizations to address long-standing issues of social justice, land governance, and civic empowerment across Kenya.

#### **Advocacy and influencing regional and International Mechanisms with KNCHR findings and recommendations**

The Kenya National Commission on Human Rights (KNCHR) actively engaged in regional and international human rights forums to advance the implementation of the National Action Plan (NAP) on Business and Human Rights and protect marginalized groups. Highlights include participation in the 18th COSP to the CRPD in New York and the 45th GANHRI Sub-Committee on Accreditation in Geneva, where KNCHR contributed to strengthening global standards on disability inclusion and NHRI accreditation. At the 114th session of the UN CERD, KNCHR submitted a shadow report addressing ethnic disparities, historical injustices, and rights violations of Indigenous communities, while also recognizing positive reforms like the granting of citizenship to stateless persons.

Additionally, KNCHR submitted alternative reports and participated in Kenya's fourth cycle of the Universal Periodic Review (UPR) and the 6th periodic review under the ICESCR. These engagements emphasized Kenya's progress and persistent gaps in economic and social rights, access to justice, and environmental protection. KNCHR also took part in a regional workshop in Tanzania, sharing best practices on ECOSOC rights and legal reforms, such as the Intersèx Persons Bill, 2024. Collectively, these efforts bolstered KNCHR's advocacy, accountability, and visibility at the global stage while informing domestic policy reforms.

#### **Outcome 3: Enhance empowerment and access to redress for Minority and Indigenous Persons (MIPs)/Vulnerable groups**

**Hold public inquiries and investigative hearings on systemic human rights violations on Minority and Indigenous Persons (MIPs)/vulnerable groups affected by business activities**

The Kenya National Commission on Human Rights (KNCHR) undertook critical engagements to investigate systemic human rights violations affecting Minority and Indigenous Persons (MIPs) resulting from business activities. As well as participation in the procession during the celebration of World Indigenous Day in Tana River. The activities were part of a broader strategy to gather evidence and promote dialogue on the impact of commercial enterprises on vulnerable communities. The public inquiry preparations involved extensive planning, including a two-day retreat with commissioners, department heads, and an expert consultant. This session clarified the commission's mandate, detailed inquiry procedures, discussed budgeting, and finalized itineraries. It also incorporated additional communities such as the Pokot, and emphasized field visits to business sites directly impacting indigenous livelihoods. The retreat successfully mapped out targets, defined roles, and scheduled venues, laying the groundwork for inclusive and well-organized public hearings.

Subsequent public hearings were held across several counties—including Naivasha, Nakuru, Laikipia, Isiolo, and Marsabit—where community members raised numerous grievances against various business sectors. These included environmental pollution by flower farms, forced evictions by energy companies, destruction of sacred and grazing lands, lack of corporate social responsibility, poor labor practices, and exclusion of indigenous knowledge from conservation efforts. In Nakuru (Mariashoni), residents highlighted logging-related injustices and educational neglect, while in Laikipia, issues revolved around charcoal burning, land access, and exploitation by private conservancies.

In Marsabit and Isiolo, wind energy and petroleum activities led to displacement, alleged toxic waste dumping, and rising health concerns like cancer. Communities expressed frustration over lack of compensation, insecure land tenure, and exclusion from benefit-sharing agreements. The El-molo community specifically noted how rising lake levels had submerged critical social infrastructure, further marginalizing them.

Key outcomes of these activities included: successful stakeholder engagement through structured public hearings; actionable community feedback that informs future policy reform; strengthened partnerships between KNCHR, local leaders, and affected groups; and heightened national visibility of systemic human rights violations tied to business operations. The activities laid the foundation for KNCHR to compile a comprehensive report with evidence-based recommendations aimed at safeguarding indigenous rights and compelling state and corporate accountability.

Complementing these efforts, the World Indigenous Day celebrations in Tana River offered a platform to honor indigenous heritage while spotlighting the legal, social, and economic challenges faced by these groups. The event drew widespread participation from indigenous communities, government officials, civil society, and development partners. KNCHR used the platform to amplify advocacy around the rights of indigenous peoples, especially in the context

of harmful business practices such as land grabbing, resource exploitation, and environmental degradation.

**Undertake ADR to resolve human rights violations on Minority and Indeginous Persons/vulnerable groups (MIPs)/vulnerable**

During the review period, the Kenya National Commission on Human Rights (KNCHR) continued to promote Alternative Dispute Resolution (ADR) as an effective mechanism for resolving legal disputes and human rights complaints, in line with its mandate under Article 252 of the Constitution and Section 29 of the KNCHR Act. A total of four cases were successfully resolved through ADR, demonstrating the Commission’s commitment to restorative justice and amicable settlement of disputes.

In the first case, KNCHR mediated a labour dispute between a teacher and a private school, where the complainant alleged unfair termination. The matter was resolved through a mutually agreed-upon payment plan and signed settlement, providing the teacher with her rightful dues. The second case involved a dispute between the family of Festus Mwendwa Mulinge and the family of a minor, David Pius, concerning violations of the right to education, health, and access to justice. Guided by the best interest of the child principle under Article 53 of the Constitution, the Commission facilitated an agreement involving monetary compensation and customary reparation under Kamba traditions. The third mediation focused on a land ownership dispute between James Muriungi Marete and SDA Kaimba Church, which was resolved with the church agreeing to compensate Mr. Marete with Kshs. 300,000, facilitate land transfer, and ensure no further claims on the property would be made. Lastly, the Commission handled an employment-related dispute in Kapsoya, Uasin Gishu County, which evolved into a conflict involving rent arrears. Through ADR, the landlady agreed to write off the arrears and release the complainant’s household items, enabling a peaceful relocation. These successful mediations highlight KNCHR’s growing capacity to offer timely, culturally sensitive, and rights-based solutions to everyday disputes, particularly for vulnerable and underserved populations.

**Outcome 4: Enhanced efficiency, effectiveness of the Commission**

**Provision of assorted IT equipment, stationery, and communication**

The Kenya National Commission on Human Rights (KNCHR) implemented two key activities aimed at enhancing operational efficiency and strengthening institutional visibility. These initiatives focused on the strategic use of Information and Communication Technology (ICT) and the provision of assorted stationery and branded communication materials. Both activities were aligned with Strategic Objective 4 (SO-4), which emphasizes leveraging ICT to improve internal operations and public engagement. As part of this effort, 10 laptops were procured and successfully delivered to the ICT Division, significantly boosting the technological capacity of staff and enhancing overall workflow efficiency across the organization. Simultaneously, the Public Affairs and Communications Division procured a range of branded stationery and communication materials, which played a critical role in enhancing KNCHR’s visibility and outreach efforts. These materials played a crucial role in simplifying key messages, diversifying communication channels, and improving access to information for various stakeholders,

including marginalized communities. Collectively, these interventions contributed to KNCHR’s broader goal of deepening public understanding of its mandate and fostering more meaningful civic engagement with human rights issues.

**Targeted trainings and exchange learning programs for KNCHR staff**

One officer participated in the Strategic Leadership Development Programme (SLDP), aimed at enhancing leadership capacity among KNCHR staff. The training was conducted from September 23 to November 1, 2024, the course focused on equipping leaders with advanced decision-making skills, strategic thinking, change management, and innovation leadership. The training modules included strategic planning, organizational management, stakeholder engagement, and risk assessment, delivered through interactive methods such as lectures, group discussions, and mentorship. In parallel, another officer participated in the Finance for Non-Finance Managers Course from November 4–8, 2024, The training was designed to empower non-financial professionals with essential financial literacy to make sound, data-driven decisions. Participants learned how to interpret financial statements, manage budgets, control costs, and assess organizational financial health. Emphasis was placed on integrating financial thinking into operational roles to foster cross-functional collaboration. Overall, both training programs contributed significantly to KNCHR’s institutional capacity—advancing strategic leadership, fostering financial accountability, and promoting data-informed decision-making to support the Commission’s mandate of protecting and promoting human rights in Kenya.

*iii) Absorption rate for each year since the commencement of the project.*

Year 1: 58%

Year 2: 92%

Year 3: 73%

Year 4:94%

*iv) Implementation Challenges:*

- 1) Resource Constraints, some of the leading implementing departments had a shortage in human resources, which delayed and hindered the full execution of some major project activities.
- 2) Effective coordination among various stakeholders, including justice actors, government bodies, and civil society, may face obstacles, particularly in aligning on priorities and resource allocation.
- 3) Weak Institutional Support: Delayed responses from some state agencies and gaps in policy enforcement limited the resolution of human rights violations.

- 4) Technological Limitations, including internet access and digital literacy among target audiences affect the effectiveness of online platforms and digital campaigns used by the commission.

***Recommended Next Steps:***

- 1) As the project is coming to an end there is need to seek additional funding and partnerships to ensure sufficient resources for ongoing and future initiatives. Explore cost-effective approaches to maximize impact within existing budget constraints.
- 2) Invest in improving technological infrastructure and provide training to staff and the public to enhance the effectiveness of digital platforms and outreach efforts. Explore partnerships with tech companies for support.
- 3) Develop a long-term sustainability plan that includes continuous monitoring and evaluation of initiatives. Adjust strategies as needed to adapt to changing human rights landscapes and ensure lasting impact.

**2.9 *Summary of Project Compliance:***

- i) No significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants
- ii) No consequences suffered on account of non-compliance or likely to be suffered
- iii) Mitigation measures to alleviate the adverse effects of actual or potential consequences of non-compliance are guided as a commission by the internal control policies including but not limited to risk management policy, finance, procurement manual, the human resource and management manual and PFM act.

### **3. Statement of Performance against Project's Predetermined Objectives**

#### **Introduction**

*Section 81(2)(f) /Section 164 (2)(f)* of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of the national government entity's performance against predetermined objectives at the end of each financial year.

The strategic goals of the project are as follows:

- a) To Promote and deepen a culture of human rights among the public during the electioneering period and increase vibrancy of the Civil Society in the advocacy for human rights.
- b) Enhanced promotion and protection of Economic, Social and Cultural Rights and increased compliance to Business and Human Rights
- c) To enhance empowerment and access to redress for Minority and Indigenous Persons (MIPs)/Vulnerable groups
- d) To enhance efficiency, effectiveness and sustainability of the Commission

#### **Progress on the attainment of strategic development objectives**

To implement and cascade the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic, and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified to track progress and performance measurement.

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Below, we provide the cumulative progress on attaining the stated objectives in results framework:

<b>Result</b>	<b>Indicator</b>	<b>baseline</b>	<b>Target</b>	<b>Means of verification</b>
Impact: Enhanced realization of civil and political rights during electioneering period as well as ECOSOC rights particularly of women, youth, persons with disabilities, children and marginalized communities in rural and informal settlements	No of public members enjoying their rights & freedoms (from opinion survey)	To be determined	Target = 10% increase of the base value (from baseline studies)	The Commission, through analysis of data from its early warning response mechanisms in the 2022 Elections and human rights findings published in its 2022 series reports namely the Bound Ballot and the Demystifying Democracy, indicated a substantial drop in human rights violations estimated at 81.8% as compared to 2017. The report documents a total of seven (7) cases of loss of life. This is a reduction from 2017 where ninety-nine (99) cases of death were documented by KNCHR.
	Reduction in number/percentage of incidences of violations of civil and political rights during electioneering period as well as ECOSOC rights	Civil Political Rights: In 2017 the KNCHR documented the following violations: 100 cases of killings; 201 cases of sexual violence; 250 cases of torture;  ECOSOC: 60% of complaints received by KNCHR are ECOSOC related	Target =At least 10% reduction of reported Human rights violations	
<b>Outcome 1:</b>  Enhanced protection and promotion of human rights among the public during electioneering period and increase vibrancy of the Civil	<b>Outcome indicator 1.1:</b> % of public members able to claim their rights related to Elections	<b>Baseline</b> Minimal number of members of the public who are able to claim their rights (Value TBD)	<b>Target:</b>  At least 10% above Baseline Value  Functional CSO platforms	Through the project the commission was able to establish and support 6 CSO platforms out of the targeted 6 in Narok, Kajiado, Machakos, Muranga, Kwale, and Uasingishu The Commission-initiated capacity building session and strengthened 150 grassroot HRDs with advanced skills on Election Monitoring,

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Society in the advocacy for human rights	<b>Outcome indicator 1.2:</b> Type and No. of joint actions advocated for by CSOs, HRDs and Media	CSO platforms for Human rights advocacy not very vibrant	advocating for issues relating to human rights	Documentation and Reporting on human rights violations pre, during and post-election period. The Commission also developed an Accountability Charter that sought to attain the commitment of the four Presidential candidates to uphold human rights principles and standards before and after elections
Outputs				
<b>Output 1.1</b> Members of public sensitized through project's Human Rights Education Public awareness and education initiatives	<b>Output Indicator 1.1.1</b>  Number of public members sensitized	<b>Baseline:</b>  0	<b>Target:</b>  500,000	The Commission delivered sensitization messages to the members of the public. This were delivered in a manner that ensured that they became aware of human rights standards and principles and also channels of accountability in case a violation occurred. Approximately 20 million members of the public were reached through the various public awareness interventions.
Output 1.2: State and non-state lobbied and sensitized on observing human rights principles and standards during electioneering period	<b>Output Indicator 1.2.1</b> State and non-state lobbied and sensitized on observing human rights principles and standards during electioneering period	<b>Baseline:</b> Few state and non-state actors have been sensitized on observing principles and standards of human rights	<b>Target:</b> 40 state and non-state institutions	The Commission established a good working relationship with state organs especially the security sector to finalize the draft regulations around security elections, and Election Security Management Manual for Police Commanders was finalized and used as a standard tool during the Advocacy meetings with Senior law enforcement

				<p>officers on a HRBA to policing. The adherence to the guidelines enhanced police preparedness and response mechanisms during election in a collaborative and coordinated manner, thus the reduction on police brutality in management of election in Kenya</p>
	<p><b>Output Indicator</b> <b>1.2.1:</b> No. of election Monitoring reports prepared and disseminated</p>	<p><b>Baseline:</b> No election Monitoring report shared <u>during the current cycle</u></p>	<p><b>Target:</b> 3 election monitoring reports and advisories shared</p>	<p>The Kenya National Commission on Human Rights monitored the 2022 Election cycle for slightly over eight (8) months with the main aim of promoting and protecting human rights before, during, and after the General Election.</p> <p>The KNCHR launched and shared the findings of its final 2022 election monitoring and observation report dubbed “<b>Demystifying Our Democracy</b>”.</p> <p>Overall, the findings indicates that Kenya had made enormous strides in improving some elements of the election processes while in others, it is still lagging and yet indeed, in other areas it has retrogressed. The report records a substantial drop in the number of lives lost compared to 2017. However other violations such as assaults, intimidation,</p>

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				harassment, voter bribery, and misuse of children in elections are still a grave concern. One particular disturbing observation is the increase in civilian misuse of firearms which contributed to at least 70% of the deaths and assaults recorded. The report provides strong recommendations to duty bearers which if acted upon, will usher in a new dawn in ensuring elections are held against a strong backdrop of rule of law, respect for human rights, progressive reforms and a peaceful environment.
<b>Output 1.3 :</b> Elections related human rights violations processed and resolved)	<b>Output Indicator 1.3.1:</b>  No. of Elections related human rights violations processed a through complaints screening, investigations, Litigation and ADR	<b>Baseline:</b> Few cases of human rights violations related to elections have been resolved due to lack of evidence.	<b>Target:</b>  At least 80% of complaints lodged resolved	During the reporting period, 2,438 complains were filled with a 43.07% admission rate, 56% received legal advice and 1% pending further action. 43% petitions related to ECOSOC Rights and 49.9% related to civil and political rights and 7% related to group rights. 30 % of the complains have been resolved
<b>Output 1.4 :</b> CSO platforms established & supported	<b>Output Indicator 1.4.1:</b>  No. of platform established and supported	<b>Baseline:</b>  0	<b>Target:</b>  6 platforms established; 6 Supported	The Commission provided an account of the election 2022 through two (2) key reports: <b>Party Primaries Monitoring Report-2022 General Elections and Final Election Monitoring Report- 2022</b>

				General Elections. The two reports give a Human Rights Account of the 2022 General Election” and provides a synopsis of the findings of the elections from a human rights perspective. This report will inform conversations on the place of our elections in enhancing democracy, rule of law, human rights and other tenets that will help the Country move “towards a society that enjoys human rights and fundamental freedom
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**Key activities:**

1. Public & media campaigns on HR during elections
2. Strategic advocacy and dialogue sessions with law enforcement agencies
3. Targeted Media Sensitization
4. Election partner referral meetings
5. Infusion of Human rights principles in election Laws, policies and practice
6. CSO platform establishment and engagement
7. Training of CSOs
8. Monitoring, documenting and reporting on compliance to HR in the electioneering period
9. Targeted Advocacy to the Justice and Legal Affairs Committee of the National Assembly and Parliament on KNCHR findings and recommendations
10. Advocacy and influencing regional and International Mechanisms with KNCHR findings and recommendations
11. Investigations and redress for electoral related HR violations

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12. Staff debriefing and reflection				
Result	Indicators	Baseline	Target	Means of verification
<p><b>Outcome 2</b> Enhanced observance and compliance of Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>	<p><b>Outcome Indicators</b> % of key public and private institutions meeting Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>	<p><b>Baseline:</b> Duty bearer's Human rights commitment gaps, Capacity Human rights Principles not adequately mainstreamed in key institutions</p>	<p><b>Target:</b> At least 60% of NAP and other key ECOSOC national, regional and international instruments obligations and commitments</p>	<p>In order to enhance the observance and compliance of Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards by duty bearer, a National Steering Committee (NSC) consisting of representatives from 13 institutions was formed to coordinate and offer strategic guidance on the implementation plan thus leading to an increased commitment to addressing actual and potential business and human rights challenges by both the Government and businesses. The establishment of the committee has commissioned five thematic working groups drawn alongside the five thematic areas to aid in assisting in the dissemination of the National Action Plan. It is envisioned that the operationalization of NAP will assist key public and private institutions meeting Economic, Social and Cultural Rights and Businesses and Human Rights principles and standards.</p>
<b>Outputs</b>				

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<p><b>Output 2.1</b> Functional NAP Implementation Committee</p>	<p><b>Output Indicator 2.1.1</b> Frequency of committee engagements</p>	<p><b>Baseline:</b> NAP committee formed but has not started its implementation</p>	<p><b>Target:</b> 1 functional committee in place</p>	<p>KNCHR and OAG-DOJ successfully convened two meetings of the NAP Implementation Committee during the reporting period, bringing together 20 participants from nine member institutions. members reviewed and affirmed the NAP Implementation Roadmap, agreeing to maintain its broad scope. The discussions also highlighted the need for targeted training on human rights, particularly in relation to the policy actions that their respective institutions and departments are expected to lead under the roadmap.</p>
<p><b>Output 2.2</b> Reports on compliance to ECOSOC &amp; BHR rights disseminated</p>	<p><b>Output Indicator 2.2.1</b> No. of reports related to compliance ECOSOC &amp; BHR rights disseminated</p>	<p><b>Baseline:</b> 0 reports</p>	<p><b>Target: 3 reports</b></p>	<p>The commission successfully enhanced the knowledge and awareness of approximately 5,000 individuals on key ECOSOC thematic issues, including the rights of Indigenous Peoples, procedural propriety of evictions, and Business and Human Rights. This was achieved by leveraging partnerships and a radio talk show for broader outreach. The commission also finalized and published the Corporate Human Rights Benchmark (CHRB) report, which was based on assessments conducted during the 2022-2023</p>

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				financial year. The report is now available on both the KNCHR and the Business and Human Rights websites. Additionally, 100 copies of the CHRB report have been printed for dissemination and to facilitate further dialogue with the benchmarked businesses.
<b>Output 2.3: ECOSOC related case Investigated &amp; Redressed</b>	<b>Output Indicator 2.3.1:</b>  No. of ECOSOC related human rights violations processed	<b>Baseline:</b> Very Few cases human rights violations related to ECOSOC processed	<b>Target:</b>  At least 80% of complaints lodged processed	The commission received 3,050 complaints with a 53% admission rate. 47.1% of these complaints related to ECOSOC rights. The majority of the complaints were addressed through preliminary assessment and legal advice, while 300 cases were admitted for further action, including further investigations and preparation for Alternative Dispute Resolution (ADR).  The Commission documented human rights violations in its report dubbed “Aged, Loathed and Besieged: Investigations Report on lynching of older women in Marani ward, Kitutu Chache north sub-county, Kisii county”. In trying to address the matter, nine suspects were arrested and arraigned at Kisii Law Courts for having killed the five women. KNCHR has continued to

				<p>work with the investigation and prosecution agents to seek justice for the believed bereaved families.</p> <p>The commission conducted four critical audits: a social health protection assessment, a Gender Audit of the Policies and Processes of Tea Estates, a Gender Audit of the Policies and Processes of Flower Farms, and the development of a model Human Rights Due Diligence tool for businesses. These audits significantly enhanced compliance with human rights principles and standards across both public and private institutions.</p>
<p><b>Key activities:</b></p> <ol style="list-style-type: none"> <li>1. Formulating and implementing a plan of action that will be determined by the Terms of Reference</li> <li>2. Advocacy engagements on the implementation of the NAP</li> <li>3. Public Sensitization and Awareness</li> <li>4. Monitoring and reporting on compliance to the NAP</li> <li>5. Capacity Building of KNCHR staff</li> <li>6. Institutional Audits and monitoring exercise</li> <li>7. Investigation &amp; Redress including ADR for ECOSOC related violations</li> </ol>				

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<b>Result</b>	<b>Indicators</b>	<b>baseline</b>	<b>Target</b>	<b>Means of verification</b>
<p><b>Outcome 3:</b></p> <p>Enhanced empowerment and access to redress for Minority and Indigenous Persons (MIPs)</p>	<p><b>Outcome indicator</b></p> <p><b>3.1.</b> % of human rights violations related to Minority and Indigenous Persons (MIPs) resolved through PIL, ADR and other Human rights redress mechanisms.</p>	<p><b>Baseline:</b></p> <p>High no. of cases of human rights violations meted on MIIPs /Vulnerable groups, Few prosecutions &amp; no convictions</p>	<p><b>Target:</b></p> <p>At least 80% of complaints lodged Resolved</p>	<p>The Commission initiated and collaborated with a Caucus of Minority and Marginalized Communities consisting of professionals from 79 communities drawn from 26 counties of Kenya. The main objective of the caucus is to claim the unrealized rights of their communities, build solidarity among community members, consolidate a strong voice on governance issue, promote recognition and influence policy outcomes to offer their equal opportunities and rights. The Commission is in the process of undertaking a mini-inquiry to assist in solving the historical injustices against the marginalized communities</p>
<p>Outputs</p>				
<p><b>Output 3.1.</b> Human rights petitions on Minority and Indeginous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated</p>	<p><b>Output indicator</b></p> <p><b>3.1:1</b></p> <p>No. of petitions on Minority and Indeginous Persons (MIPs)/vulnerable groups response screened, processed, investigated and litigated</p>	<p><b>Baseline:</b></p> <p>High no. of cases of human rights violations meted on MIIPs /Vulnerable groups,</p>	<p><b>Target:</b></p> <p>Process 100% of the complaints lodged by MIIPs /Vulnerable groups,</p>	<p>The Commission has continued to build linkages with Minority CSOs as strategic partners to accelerate progress towards up scale of inquiry scope and influence. This linkages intervention at the local level will build trusting relationships as well as foster a constructive dialogue between the communities, government and civil society</p>

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				<p>stakeholders and the commission during the inquiry.</p> <p>The linkages developed will aid in faster processing of human rights complaints by the Commission in the next year of implementation.</p>
<p><b>Output 3.2.</b> Justice Actors trained on Handling MIP/vulnerable groups related cases through ADR</p>	<p><b>Output indicator 3.2.1</b> No. of Justice actors trained</p>	<p><b>Baseline:</b> No justice actors trained on this specific theme</p>	<p><b>Target:</b> 60 justice actors</p>	<p>The commission implemented a series of Alternative justice systems (AJS) trainings. The trainings strengthened partnerships among key justice actors in the promotion and protection of human rights via access to justice and increased the competence of 61 (33 Male, 28 Female) justice actors in integrating HRBA into their operations. Participants included: civil society organizations, faith-based organizations, Kenya Prison Services, labor offices, the National Police Service, correctional and probation offices, the Judiciary, the Directorate of Criminal Investigation, and the Council of Elders.</p>
<p><b>Keys Activities</b></p> <ol style="list-style-type: none"> <li>1. Hold public inquiries and investigative hearings on systemic human rights violations on Minority and Indigenous Persons (MIPs)/vulnerable groups</li> <li>2. Undertake complaints proceedings and investigations on violations of Minority and Indigenous Persons (MIPs)/vulnerable Rights</li> <li>3. Undertake public interest litigation and ADR to affirm human rights for Minority and Indigenous Persons (MIPs)/vulnerable</li> </ol>				

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<p>4. Undertake ADR to resolve human rights violations on Minority and Indigenous Persons/vulnerable groups (MIPs)/vulnerable</p> <p>5. Capacity Building of KNCHR staff on key skills</p> <p>6. Capacity building of partners on ADR/AJS</p>				
<p><b>Outcome 4:</b> Enhanced efficiency, effectiveness, visibility and sustainability of the Commission.</p>	<p><b>Outcome indicator 4.1.</b> % of Commission Work plan implementation by the commission.</p> <p>Public approval rating</p>	<p><b>Baseline:</b> Low implementation of the Commissions strategic plan due to lack of funds Baseline: 1. In a survey done in 2020, 39% of the respondents stated that the Kenya National Commission on Human Rights (KNCHR) is the most active and visible in the fight for citizens' human rights Source: Survey on Implementation of constitution and Bill of rights 2020</p>	<p><b>Target:</b> At least 70%  Target: at least 60%</p>	<p>75% implementation rates of the strategic plan has so far been achieved During the 2022 elections, the Kenya National Commission on Human Rights employed a robust and effective system for handling complaints. The KNCHR complaints mechanism also built public trust and confidence that fostered transparency and accountability in the electoral process and political system. As result of the interventions, there was an increased reporting on human rights violations related to political rights in 2022 compared to 2017. The 10% increase in reporting could be attributed to project awareness initiatives that aimed to inform members of the public on where to report in case of an election related violation</p>
<b>Outputs</b>				
<p><b>Output 4.1.</b></p>	<p><b>Output indicator 4.1:1</b></p>	<p><b>Baseline:</b> Few and dysfunctional IT equipment and systems</p>	<p><b>Target:</b> Functional System=1</p>	<p>The Commission procured several ICT equipment to support and strengthen the work of the election</p>

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KNCHR functional ICT equipment and systems	Assortment of ICT equipment and systems delivered		Laptops =35 Recorders=20 Cameras=20 Handsets=8 Projectors=2 Printers=2	monitoring team. Ten (10) laptops were bought and distributed to the election monitoring team, two (2) printers were also procured, 20 voice recorders and 20 cameras. Two projectors, eight mobile phones 9 with capabilities of handling high quality images and documents
<b>Output 4.2.</b> KNCHR trained on key human rights thematic areas	<b>Output indicator 4.2.1</b> No. Staff trained on key human rights thematic area	<b>Baseline:</b> No staff trained very few	<b>Target:</b> 60 staff trained	The commission organized one Team building for its staff. The team building was used as a powerful way to build trust, have collaboration, open communication, nurture strengths, improve motivation and address weaknesses. The 115 staff committed to improve productivity in the promotion and protection of human rights. The staff were also trained in various human right issues. 50 KNCHR staff trained on Minority & Special Interest Groups Rights, program management, and the linkages between ECOSOC and Civil and Political Rights significantly enhanced staff expertise in advocating for these groups. It improved program management skills, fostered a more integrated approach to human rights issues, strengthened advocacy efforts, and promoted knowledge sharing within the organization.

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<p><b>Output 4.3</b> Performance review &amp; Evaluation reports prepared and shared with KNCHR team and RNE</p>	<p><b>Output indicator 4.2.1</b> No. of performance review and Evaluation reports shared with KNCHR team and RNE</p>	<p><b><u>Baseline: 0</u></b></p>	<p><b><u>Target : 3</u></b></p>	<p>Two progress report for year 1 &amp;2 shared and midterm evaluation report shared for comments by RNE. KNCHR is analysing the existing human rights situation, with focus on selected key performance indicators, with 2014 being the baseline year. Through this work and other evidence based programmatic engagements, the commission seeks to provide crystal clear communication to its stakeholders about its work and human rights gaps.</p>
<p><b>Output 4.4</b> Visibility initiatives</p>	<p>Output indicator 4.3.1 No visibility initiatives (IEC materials, Community radio sessions)</p>	<p><b><u>Baseline: 0</u></b></p>	<p><b><u>Target:</u></b> IEC materials=6000+ Community radio=47+ Social media=daily</p>	<p>KNCHR also produced and disseminated on KNCHR YouTube Channel 21 in house documentary series videos with specific messages on human rights and 2022 general elections that were viewed by over million Kenyans on KNCHR YouTube channel. Further, leveraging on the KNCHR ICT platform the Commission strengthened the communication between itself and members of the public through its active and interactive website (<a href="http://www.knchr.org">www.knchr.org</a>). The Commission successfully organized six (6) public awareness and</p>

			<p>visibility campaigns across corporate and programmatic levels, amplified by the KNCHR online platforms. These campaigns significantly expanded the reach and impact of the Commission's work. In August 2023, KNCHR launched its first e-newsletter, "Rightfully Speaking," with four (4) editions published so far. This newsletter, featuring articles from various regions, serves as a powerful visibility tool and a platform for right holders to engage with the Commission. The commission also strengthened its social media public awareness efforts through the "Rightfully Speaking Online Show," focusing on increasing public understanding of Alternative Justice Systems (AJS). The show addressed key topics, including the definition of AJS, the Judiciary's vision, and the challenges in implementing AJS in Kenya.</p>
<p><b>Keys Activities</b></p> <ol style="list-style-type: none"> <li>1. Provision of assorted items to support project administration</li> <li>2. Staff Welfare and Capacity Building</li> <li>3. Program Performance review &amp; support</li> </ol>			

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<b>Outputs</b>				
<p><b>Output 5.1.</b></p> <p>efficiency, effectiveness and visibility of IPICC secretariat</p>	<p><b>Output Indicator 5.1.1</b></p> <p>Frequency of committee engagements</p>	<p><b>Baseline:</b></p> <p>Gazette Notice No. 7264 of 2019; The establishment of the IPICC</p>	<p><b>Target:</b></p> <p>1 functional committee in place</p>	<p>The Intersex Person Implementing Coordination Committee (IPICC) established a subcommittee on legal and administrative reforms. The subcommittee held four plenary sessions and engaged in in-depth discussion of the intersex bill, which received general approval from the representatives for public participation before being sent to the parliament for consideration.</p>
<p><b>Output 5.2.</b></p> <p>Enhanced empowerment of intersex person and increased capacity of state and non-state actor's knowledge on intersex person's rights.</p>	<p><b>Output indicator 5.2.1</b></p> <p>No. Strategic advocacy and dialogue sessions with duty bearers and claim holders on intersex matters</p>	<p><b>Baseline:</b></p> <p>No staff trained very few</p>	<p><b>Target:</b></p>	<p>In order to raise awareness among various duty-bearers and stakeholders, the KNCHR and IPICC held 8 targeted public outreach forums in the counties of Kakamega, Vihiga, Homabay, and Kisii. A total of 560 stakeholder gained favorable attitudes and knowledge to foster intersex person inclusion and access, including intersex bill. In the spirit of the subsequent general debate on intersex issues, the commission called for the urgent adoption of the intersex bills.</p>
<p><b>Output 5.3</b></p> <p>Advocacy engagements on legal reforms of intersex persons</p>	<p>Output indicator 5.3.1</p> <p>No. of session held No. of members of public reached</p>	<p><b>Baseline: 0</b></p>	<p><b>Target:</b></p>	<p>12 sessions were held in six counties where a total of 500 stakeholders drawn shared different perspectives and experiences in regard to the structures, processes and institutional</p>

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2025*

	through awareness initiatives		capacities required in the implementation of the intersex bills in Kenya. The sessions on public participation enhanced protection and promotion of human rights among intersex persons and facilitated the formulation of Recommendation and Advisories on the enactment of the intersex bill in parliament. Public participation enabled the citizen and intersex person to take part in the conduct of public affairs, interact with the state and other non-state actors to influence decisions, policies, programs, legislation and provide oversight in matters concerning intersex person rights. The public forums also provided the framework for the management and coordination of public participation in Kenya for the fulfilment of the constitutional requirement on citizen engagement in development and governance processes in the country.
<p><b>Keys Activities</b></p> <ol style="list-style-type: none"> <li>1. Hold Regular IPICC sub committee meetings.</li> <li>2. Building capacity of intersex persons' activists/HRDs to influence I.Ps rights advocacy and reporting.</li> </ol>			

3. Targeted consultative forum on intersex person rights among state and non-state actors
4. Undertake research on medical healthcare for intersex person among teaching and referral hospital
5. Conduct public participation of the proposed intersex person bill.
6. Development and publication of Information Education and Communication Material, intersex fact sheet and booklets

#### **4. Environmental and Sustainability Reporting**

##### **1. 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.

## **2. Environmental performance**

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.

## **3. 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.

#### **4. Marketplace 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

## **5. Community Engagements**

In the 2024/2025 financial year, 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 engages 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.

## **5. Statement of Project Management Responsibilities**

The Accounting Officer for the Kenya National Commission on Human Rights (KNCHR) and the Project Coordinator are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for 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 project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (v) Making accounting estimates that are reasonable in the circumstances.

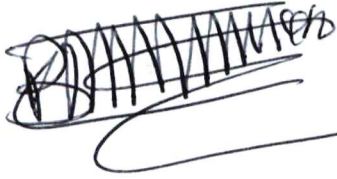
The Accounting Officer for the Kenya National Commission on Human Rights (KNCHR) and the Project Coordinator accept responsibility for the Project's financial statements, which have been prepared on the accrual basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Accounting Officer for the Kenya National Commission on Human Rights (KNCHR) and the Project Coordinator are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2025, and of the Project's financial position as at that date. The Accounting Officer for the Kenya National Commission on Human Rights (KNCHR) and the Project Coordinator further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements and the adequacy of the systems of internal financial control.

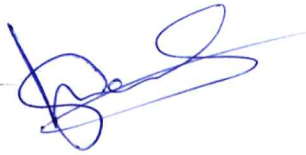
The Accounting Officer for the Kenya National Commission on Human Rights (KNCHR) and the Project Coordinator confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

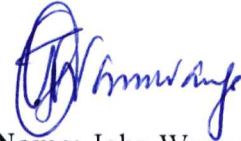
The Project financial statements were approved by the Accounting Officer for the Kenya National Commission on Human Rights (KNCHR) and the Project Coordinator on 10<sup>th</sup> September 2025 and signed by:



**Name:** Dr. Bernard Mogesa,  
**Commission Secretary/ CEO**



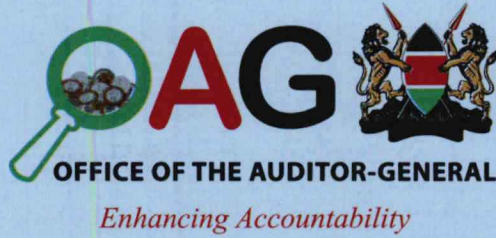
**Name:** Dr. Amos Wanyoike  
**Project Coordinator**



**Name:** John Wamwanga  
**Head of Accounting Unit/  
Finance Manager**  
**ICPAK M/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 INCREASED ENJOYMENT OF HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS BY ALL IN KENYA PROJECT GRANT/CREDIT NUMBER: KEN 2062, KEN19-0011 FOR THE YEAR ENDED 30 JUNE, 2025 - KENYA NATIONAL COMMISSION ON HUMAN RIGHTS**

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

## REPORT ON THE FINANCIAL STATEMENTS

### **Opinion**

I have audited the accompanying financial statements of Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project set out on pages 1 to 22, which comprise the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and 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 financial statements present fairly, in all material respects, the financial position of Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Financing Agreement No. KEN 2062, KEN 19-0011, KNCHR dated 27 July, 2021 between the Norwegian Ministry of Foreign Affairs and the Kenya National Commission on Human Rights, and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matter**

In the audit report of the previous year, an issue was raised on Budgetary Control and Performance. However, the Project Management had not resolved the issue as at 30 June, 2025. Further, the status of follow-up on audit recommendations was not included in the financial statements as required by the financial reporting template issued by the Public Sector Accounting Standards Board.

## **Other Information**

The Management is responsible for the other information set out on page iv to xlv, which comprises Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Increased Enjoyment of Human Rights and Fundamental Freedoms by All in Kenya Project financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

## **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 effects of the matter 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**

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

The statement of financial performance reflects use of goods and services expenditure of Kshs.38,929,356, which includes Kshs.5,739,753 for foreign travels, Kshs.4,303,255 for hospitality supplies and services and Kshs.2,187,914, for trainings, as disclosed in Note 2 to the financial statements. However, review of payments totalling Kshs.3,490,265 revealed that the mandatory 0.03% capacity building levy was neither deducted nor remitted to the Public Procurement Regulatory Authority. This was contrary to Order 3 (3) of the Public Procurement Capacity Building Levy Order, 2023.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

### **Conclusion**

As required by the Financier and Financing Agreement, I report based on my audit that 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:

- i. Information given in the Project Management on pages iv to xlv is consistent with the financial statements;
- ii. Adequate accounting records have been kept by the project, so far as it appears from examination of those records; and,
- iii. The Project's financial statements are in agreement with the accounting records and returns.

### **Basis for Conclusion**

The Financing Agreement requires that I report on the legal or regulatory requirements or on performance information disclosed. These matters require expressing a separate opinion as to the Project's compliance with laws and regulations. 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 those Charged with Governance**

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

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

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

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

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

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

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

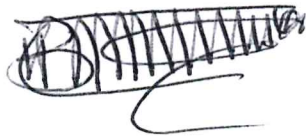
7 October, 2025

*Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2025*

**7. Statement of Financial Performance for the Year Ended 30th June 2025.**

	Notes	FY 2024/25
		Kshs
<b>Revenue</b>		
Revenue Transfers	1	21,785,858
<b>Total revenue</b>		<b>21,785,858</b>
<b>Expenses</b>		
Use of goods and services	2	38,929,356
Depreciation and amortization expense	3	338,774
<b>Total expenses</b>		<b>39,268,130</b>
<b>Other gains/(losses)</b>		
<b>Surplus/ (deficit)</b>		<b>(17,482,273)</b>

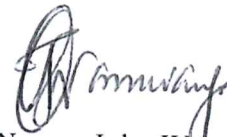
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



**Name: Dr. Bernard Mogesa,  
Commission Secretary/ CEO**



**Name: Dr. Amos Wanyoike  
Project Coordinator**



**Name: John Wamwanga  
Head of Accounting Unit/  
Finance Manager  
ICPAK M/No. 2872**

***Increased Enjoyment of Human Rights & Fundamental Freedoms By All in Kenya Project  
Annual Report and Financial Statements for the financial year ended June 30, 2025***

**8. Statement of Financial Position as at 30<sup>th</sup> June 2025**

	Note	FY 2024/25	1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	4	3,612,902	20,692,302
Receivables	5	2,210	565,588
<b>Total Current Assets</b>		<b>3,615,112</b>	<b>21,257,890</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	6	601,483	440,978
<b>Total Non- Current Assets</b>		<b>601,483</b>	<b>440,978</b>
<b>Total Assets (a)</b>		<b>4,216,595</b>	<b>21,698,867</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Total Current Liabilities		-	-
<b>Total Liabilities (b)</b>		<b>-</b>	<b>-</b>
<b>Net Assets (a-b)</b>		<b>4,216,595</b>	<b>21,698,867</b>
<b>Represented By:</b>			
Accumulated Surplus		4,216,595	21,698,868
<b>Total Net Assets</b>		<b>4,216,595</b>	<b>21,698,868</b>

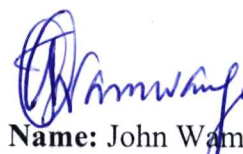
The financial statements were approved on 10<sup>th</sup> September 2025 and signed by:



**Name: Dr. Bernard Mogesa,  
Commission Secretary/ CEO**



**Name: Dr. Amos Wanyoike  
Project Coordinator**



**Name: John Wamwanga  
Head of Accounting Unit/  
Finance Manager  
ICPAK M/No. 2872**

**9. Statement of Changes in Net Assets**

<b>Description</b>	<b>Accumulated Surplus</b>
	<b>Kshs</b>
As at 30 <sup>th</sup> June 2024 (Cash Basis)	<b>21,698,867</b>
As at 1 <sup>st</sup> July 2024	21,698,867
<b>Surplus/(Deficit) for the year</b>	<b>(17,482,273)</b>
As at 30 <sup>th</sup> June 2025	<b>4,216,595</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The financial statements were approved on 10<sup>th</sup> September 2025 and signed by:



**Name: Dr. Bernard Mogesa,  
Commission Secretary/ CEO**



**Name: Dr. Amos Wanyoike  
Project Coordinator**



**Name: John Wamwanga  
Head of Accounting Unit/  
Finance Manager  
ICPAK M/No. 2872**

**10. Statement of Cashflow for the year ended 30<sup>th</sup> June 2025**

Description	Note	FY 2024/25
		<b>Kshs</b>
Cashflow from operating activities		
<b>Receipts</b>		
Revenue Transfers	1	21,785,858
<b>Total receipts</b>		<b>21,785,858</b>
<b>Payments</b>		
Use of goods and services	2	38,929,356
<b>Total payments</b>		<b>38,929,356</b>
<b>Net cash flow from operating activities</b>		<b>(17,143,498)</b>
<b>Cashflow from investing activities</b>		
Acquisition of non-financial assets	6	499,280
<b>Net cash flows from investing activities</b>		<b>499,280</b>
<b>Cash flow from financing activities</b>		
<b>Net cash flow from financing activities</b>		<b>-</b>
Net increase/Decrease in cash and cash equivalents		(17,642,778)
<b>Cash and cash equivalent at 1<sup>st</sup> July 2024</b>	<b>4</b>	<b>21,255,680</b>
<b>Cash and cash equivalent at end June 2025</b>	<b>4</b>	<b>3,612,902</b>

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**11. Statement of Comparison of Budget and Actual Amounts for the Year ended 30<sup>th</sup> June 2025**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Budget Carry Overs from previous periods</b>				<b>20,692,302</b>		
<b>Receipts</b>						
Revenue Transfers	21,785,858		21,785,858	21,785,858	-	100%
	-		-	-	-	
<b>Total Revenue</b>	<b>21,785,858</b>	<b>-</b>	<b>21,785,858</b>	<b>42,478,160</b>	<b>-</b>	
<b>Payments</b>						
Use of goods and services	41,978,880		41,640,106	38,929,356	3,049,524	93%
Acquisition of non-financial assets	499,280		499,280	499,280		
<b>Total Payments</b>	<b>42,478,160</b>	<b>-</b>	<b>42,139,386</b>	<b>39,428,636</b>	<b>3,049,524</b>	
<b>Surplus</b>				<b>3,049,524</b>		

**Budget Reconciliation**

	<b>Description of Particulars</b>	<b>Amount in Kshs</b>
	Actual Surplus Amounts as per the statement of Budget	3,049,524
	Prior year Receivables	563,378
	Closing Cash and Cash Equivalent as per the statement of Cash flows	3,612,902

## 12. Notes to the Financial Statements

### 1. General Information

KNCHR is wholly owned by the Government of Kenya and is domiciled in Kenya.

### 2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

These financial statements were authorized for issue by the accounting officer on 31<sup>st</sup> July 2025

### 3. Adoption of New and Revised Standards

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</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>
IPSAS 45- Property Plant	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure</p>

and Equipment	assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<p><b><i>Applicable 1<sup>st</sup> January 2025</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>

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

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</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 an entity shall apply to report useful information to users of financial</p>

	statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<b><i>Applicable 1<sup>st</sup> January 2026</i></b> 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.
IPSAS 49- Retirement Benefit Plans	<b><i>Applicable 1<sup>st</sup> January 2026</i></b> 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.

***iii) Early adoption of standards***

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

#### **4. Summary of Significant Accounting Policies**

##### **a) Revenue recognition**

##### **i) Revenue from non-exchange transactions**

##### **Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

##### **ii) Revenue from exchange transactions**

##### **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.

##### **b) Budget information**

The original budget for FY 2024/2025 was approved by the Council or Board on 31 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 the entity upon receiving the respective approvals to conclude the final budget. The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on 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 financial

performance has been presented on page 20 under section on property plant and equipment of these financial statements.

**c) 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 or construction of the item of property appropriately according to the acronyms you use in your financial statements plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus, or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

**d) Leases**

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the Entity. 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 Entity 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 to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity 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.

**e) 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. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

**f) Research and development costs**

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

- The technical feasibility of completing the asset so that the asset will be available for use or sale.
- Its intention to complete and its ability to use or sell the asset.
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset.
- 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.

**g) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. KNCHR does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

***Financial assets***

***Classification***

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity, or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held

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

#### **Subsequent measurement**

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

#### **Amortized cost**

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

#### **Fair value through net assets/ equity**

Financial assets that are held for 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.

#### **Fair value through surplus or deficit**

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

### **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.

### **Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out

### ***Financial liabilities***

#### ***Classification***

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

### **h) 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:

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

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

### **Inventories**

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 KNCHR

**i) Provisions**

Provisions are recognized when KNCHR 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 KNCHR 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.

***Contingent liabilities***

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

***Contingent assets***

KNCHR 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 KNCHR 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.

**j) Nature and purpose of reserves**

KNCHR doesn't create and maintain reserves in terms of specific requirements.

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

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

**l) Employee benefits**

**Retirement benefit plans**

KNCHR provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit

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

**m) 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.

**n) 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.

**o) Related parties**

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

**p) Service concession arrangements**

KNCHR 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, KNCHR 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, KNCHR also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**q) 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.

**r) 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.

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

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

**Estimates and assumptions.**

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

**Useful lives and residual values**

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

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

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**Provisions**

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.

**Notes to the financial statements**

**1 Revenue Transfers**

Description	FY 2024/25
	KShs
<b>Unconditional Transfers</b>	
Transfers from Development partners	21,785,858
<b>Total Unconditional Transfers (a)</b>	<b>21,785,858</b>

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**a) Details to Revenue Transfers**

Name of The Entity Transferring	Amount recognized to Statement of Financial performance	Amount deferred under deferred income.	Amount moved to Capital fund	Total transfers FY 2024/25
	Kshs	Kshs	Kshs	Kshs
The Norwegian Ministry of Foreign Affairs (NMFA)	21,785,858	-	-	21,785,858
<b>Subtotal</b>	<b>21,785,858</b>	<b>-</b>	<b>-</b>	<b>21,785,858</b>
<b>Total</b>	<b>21,785,858</b>	<b>-</b>	<b>-</b>	<b>21,785,858</b>

**Notes to the financial statements**

**2 Use of Goods and Services**

Description	FY 2024/25
	Kshs
Bank charges	17,835
Domestic travel and subsistence	22,887,373
Foreign travel and subsistence	5,739,753
Fuel and lubricants	1,863,966
General office supplies	200,000
Stationery, Printing, advertising, and information supplies	309,260
Training payments	2,187,914
Hospitality supplies and services	4,303,255
Other operating payments-Consultancy	1,320,000
Routine maintenance – vehicles and other transport equipment	100,000
Routine maintenance- other assets	
<b>Total</b>	<b>38,929,356</b>

**3. Depreciation and Amortization expense**

Description	FY 2024/25
	Kshs
Property, Plant and Equipment	338,774
<b>Total</b>	<b>338,774</b>

**4 Cash and Cash Equivalents**

Description	FY 2024/25	1 <sup>st</sup> July 2024
	Kshs	Kshs
Cash in Bank	3,612,902	20,692,302
<b>Total Cash and Cash Equivalents</b>	<b>3,612,902</b>	<b>20,692,302</b>

**Project Bank Accounts**

Details	FY 2024/25	1 <sup>st</sup> July 2024
	Kshs	Kshs
Kenya Commercial Bank [A/c No 1103212311]	3,612,902	20,692,302
<b>Total bank account balances</b>	<b>3,612,902</b>	<b>20,692,302</b>

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**5 Receivables**

Description	FY 2024/25	1 <sup>st</sup> July 2024
	Kshs	Kshs
Imprest	2,210	565,588
<b>Total Receivables</b>	<b>2,210</b>	<b>565,588</b>

Description	FY 2024/25		1 <sup>st</sup> July 2024	
	Kshs		Kshs	
	FY 2024/25	% of the total	1 <sup>st</sup> July 2024	% of the total
Less than 1 year	2,210	100%	565,588	100%
<b>Total (a+b)</b>	<b>2,210</b>		<b>565,588</b>	

**6. Property, Plant and Equipment**

Cost	ICT	Total
	Equipment	
	Kshs	Kshs
<b>Depreciation rate</b>	<b>30%</b>	
<b>As At 1 July 2024 (opening balances)</b>	<b>629,968</b>	<b>629,968</b>
Additions	499,280	499,280
<b>As at 30<sup>th</sup> June 2025</b>	<b>1,129,248</b>	<b>1,129,248</b>
<b>Depreciation And Impairment</b>		
<b>As at 1 July 2025</b>		
Depreciation charge for the year	338,774	338,774
<b>As At 30<sup>th</sup> June 2025</b>	<b>338,774</b>	<b>338,774</b>
<b>Net Book Values</b>		
<b>As at 1<sup>st</sup> July 2024</b>	<b>440,978</b>	<b>440,978</b>
<b>As at 30<sup>th</sup> June 2025</b>	<b>601,483</b>	<b>601,483</b>

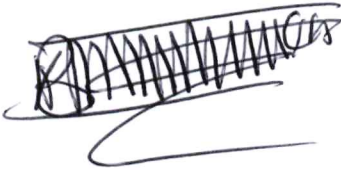
**7. Cash Generated from Operations**

Description	FY 2024/25
	Kshs
Surplus/Deficit for the year	(17,482,273)
Adjusted for:	
<b>Depreciation</b>	338,774
Working capital adjustments	
<b>Increase in assets</b>	
Net cash flow from operating activities	(17,143,498)

**Annexes**

**Annex 1: Prior Year Auditor-General's Recommendations**

<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>
N/A	N/A	N/A	N/A	N/A



**Name: Dr. Bernard Mogesa,  
Commission Secretary/ CEO**



**Name: Dr. Amos Wanyoike  
Project Coordinator**



**Name: John Wamwanga  
Head of Accounting Unit/  
Finance Manager  
ICPAK M/No. 2872**

