

REPUBLIC OF KENYA



REPORT

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THE AUDITOR-GENERAL

ON

MEDIA COUNCIL OF KENYA

FOR THE YEAR ENDED

30 JUNE, 2025

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

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**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025**



MEDIA
COUNCIL OF KENYA

MEDIA COUNCIL OF KENYA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

**Media Council of Kenya
Annual Report and Financial Statements
for the year ended June 30, 2025**

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1. Acronyms and Definition of Key Terms

A: Acronyms

CEO	Chief Executive Officer
MCK	Media Council of Kenya
ERM	Enterprise Risk Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
CPA	Certified Public Accountant
PRSK	Public Relations Society of Kenya
AMWIK	Association of Media Women in Kenya
OAG	Office of the Auditor General
SCAC	State Corporations Advisory Committee
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
WAPC	World Association of Press Council
RRI	Rapid Response Initiative
AJEA	Annual Journalism Excellence Awards
OSEA	Open Society of East Africa
HR	Human Resource

B: Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Entity Information and Management

(a) Background information

The Media Council of Kenya is an independent national institution established by the Media Council Act, No. 46 of 2013 for purposes of setting media standards and ensuring compliance with those standards as set out in Article 34(5) of the Constitution and for connected purposes. Media Council is domiciled in Kenya and has four regional offices in Nakuru, Mombasa, Meru and Kisumu.

(b) Principal Activities

The Core Mandate of the Media Council is to safeguard media freedom, enhance professionalism and arbitrate media disputes.

Our Vision.

A professional, free and independent media accountable to the public.

Mission Statement.

To safeguard media freedom and enhance professionalism through setting media standards and ensuring compliance

(c) Key Management

The Media Council of Kenya's day-to-day management is under the following key organs:

1) Council Members

The Council consists of a chairperson appointed in accordance with section 7 of the Media Council Act, one person nominated by the Cabinet Secretary and seven other members appointed in accordance with section 7 of the of the Media Council Act.

The term of the previous board members expired in October 2022, and the recruitment process of the new council members commenced in January 2023 but was challenged in court and the court issued an order stopping the process. By the close of the year the matter was still in court pending determination.

The Principal Secretary State department of broadcasting and telecommunications, Ministry of Information Communications and the Digital Economy performed the oversight mandate over the functioning of the Media Council in the FY 2024/2025.

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2) Complaints Commissioners

No.	Designation	Name
1.	Chairman	Mr. Demas Tuikong Kiprono
2.	Member	Ms. Nasra Hussein Omar
3.	Member	Mrs. Polly Gathoni Waweru
4.	Member	Mr. Eric Maseme Machuka
5.	Member	Mr. Kantim Mwanik
6	Member	Mr. Antony Nzao
7	Member	Ms. Lucy Minayo

(d) Fiduciary Management

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

No.	Designation	Name
1.	CEO	Mr. David Omwoyo Omwoyo, MBS
2.	Director, Media Training & Development	Mr. Victor Bwire
3.	Director, Corporate Services	Mr. Hillary Korir
4.	Assistant Director, Finance & Accounts	CPA George Maina
5.	Assistant Director, H R & Administration	Mr. Josphat Kibaara
6	Assistant Director, Internal Audit	CPA Anne A. Jalang'o
7	Ag. Manager Supply Chain Management	Ms. Mildred Maina

(e) Fiduciary Oversight Arrangements

The fiduciary oversight arrangements of the Media Council of Kenya are carried out by the Council through various committees namely: Finance & Administration Committee, Media Development and Training Committee, Regulatory Affairs Committee and Audit Committee. However, during the year, there were no oversight committees as there were no Council Members.

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(f) Media Council of Kenya Headquarters

P.O. Box 43132 - 00100
Mara / Ragati Road Junction
Upper Hill
Nairobi, KENYA

(g) Media Council of Kenya Contacts

Telephone: (254) 727 735252
E-mail: info@mediacouncil.or.ke
Website: <http://www.mediacouncil.or.ke>

(h) Media Council of Kenya Bankers

1. Standard Chartered Bank Kenya Limited

Kenyatta Avenue Branch
P.O. Box 30003
GPO – 00100
Nairobi, Kenya

2. Kenya Commercial Bank

Capital Hill
P.O. Box 48400
GPO - 00100
Nairobi, Kenya

(i) Independent Auditor

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

(j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. The Council Members

The term of the previous board members expired in October 2022. The recruitment process for the new Council commenced in January 2023; however, it was challenged in court, and a court order was issued halting the process.

As of the end of the year, the matter remained pending before the court awaiting determination. However, a new board had been appointed at the time of audit.

4. Key Management Team

Management	Details
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**Mr. David Omwoyo Omwoyo,
MBS**
Chief Executive Officer

David Omwoyo is the Chief Executive Officer of the Media Council of Kenya (MCK), the national regulator of Kenya’s vibrant media sector.

He has over 15 years’ experience in journalism, media training and management, spanning the public, private, religious and non-governmental sectors. Before joining the MCK, he was the Managing Director of Waumini Communications and Communications Director for the Kenya Conference of Catholic Bishops for 6 years growing an enviable countrywide media network.

He also worked in academia, as Fundraising and Donor Relations Manager at Egerton University, with responsibility for institutional advancement and donor relations.

An advocate of devolution, David oversaw and coordinated the establishment of more than 18 community radios in different parts of the country to promote community dialogue for sustainable peace and rural development.



Mr. Victor Bwire, OGW
Director, Media Training &
Development

Victor Bwire is the Director, Media Training and Development at the Media Council of Kenya, the leading self-regulatory statutory institution for media in Kenya. In addition to managing the programmes portfolio and deputising the Chief Executive Officer at the Council, he leads in the strategic conceptualisation of projects, leads in resource mobilisation and provides leadership to programme implementation on media interventions to shape the journalism profession and industry in Kenya with global trends.

He has consulted as a media trainer, university lecturer, media relations, event organisation and management, speech writing, copy editing, developing communication strategies, production of policy and board papers, advocacy and journalists' safety and protection in Africa. He is a communications and media specialist with interest in development communication, media relation, message development, advocacy campaigns, social mobilisation, international advocacy, Public Communication, and behaviour change communication. He is a regular analyst and commentator of current Affairs on Kenya Television Network (KTN) and Citizen TV in Kenya and writes for several local and international publications.

Mr Bwire has organised short course for the Government of Kenya, County Governments, MCK, KNCHR, Article 19, Africog, Twaweza East Africa, International Centre for Transitional Journalist, UNDP, DWA, AMREF, UNESCO, USA Embassy in Nairobi, Canada High Commission, Open

Society Foundation for East Africa and host of other institutions including overseeing media relations and liaison.

He has taught at the University of Nairobi, United States International University and Mt. Kenya University. He previously worked at ARTICLE 19 Eastern Africa as Programmes Officer on Journalists' Safety and as a Human Rights Officer at the Kenya National Commission on Human Rights.

He holds an MA in Communication and Media Studies, Post-Graduate Diploma in Mass Communication and a BA from the University of Nairobi. He also holds a Post-Graduate Diploma in Environmental Journalism and Communication from Makerere University, Uganda.

Hillary Korir is the Director, Corporate Services of the Media Council of Kenya. He has vast experience in Project planning, proposal writing, monitoring, evaluation and reporting, with additional expertise in fundraising and maintenance of donor relations.



Mr. Hillary Korir
Director, Corporate Services

He is the founder and immediate former CEO of Montessori for Kenya, an NGO that is affiliated to the Association Montessori Internationale which supports the proliferation of Montessori education in Kenya and beyond. Prior to this appointment, Hillary served for many years as the Caritas Director of the Catholic Diocese of Nakuru where he was responsible for office administration and coordination of over 15 programmes focused on the Diocese's Pastoral and Community development initiatives. He has previously

worked as an Assistant Research Coordinator and has also taught several undergraduate courses in the Department of Environmental Science at Egerton University.

He holds a BSc. and MSc. Degrees in Natural Resources Management from Egerton University, Kenya, and has undertaken extensive Management Training for Development Practitioners.

George Maina Mwangi is the current Assistant Director Finance and Accounts at the Media Council of Kenya (MCK), the national regulator of Kenya's vibrant media sector. He is responsible for overall financial planning and management. He supports the senior management team by offering insights and financial advice which helps in making optimal decisions for the organization.



CPA. George Maina
Assistant Director, Finance and
Accounts

Mr Maina has over 15 years' experience in Financial Management, Financial Analysis and Accounting spanning various industries including public institutions, private, religious and non-governmental sectors.

He holds a master's in business administration (MBA-Finance) from Kenyatta University. CPA George is a Certified Public Accountant (CPA-K) and a member of the Institute of Certified Public Accountants of Kenya (ICPAK).



Mr. Josphat Njogu Kibaara
Assistant Director, Human
Resource and Administration

Mr. Josphat Njogu Kibaara is the Assistant Director, Human Resource and Administration at the Media Council of Kenya.

He is a seasoned general Human Resource Practitioner having served in the public service for over 20 years in three different organizations and sectors.

Mr Kibaara role entails managing staff and institutional performance, review and implementation of overall HR policies and labour laws, staff welfare and development and overall general institutional administration.

He has a master's degree in human resource management from the Open University of Tanzania, Higher Diploma and Diploma in Human Resource Management, and Degree in Government and Public Administration. He is a strong believer in personal and institutional transformation.



CPA Anne A. Jalang'o
Assistant Director, Internal Audit

CPA Anne A. Jalang'o is the Assistant Director, Internal Audit at Media Council of Kenya. She has more than 10 years of Accounting and Internal Audit practice, having previously held various positions within the Finance and Internal Audit departments in the religious and private working spheres.

The Assistant Director, Internal Audit is a trained professional who provides an independent and objective assurance on the Council's risk management, the robustness of internal controls and corporate governance practices. Anne is currently pursuing a Doctorate in Business Administration (DBA - Strategic Management option) at USIU – Africa. She holds an MBA from the University of

Nairobi, is a Finance and Banking option graduate from Moi University and a Corporation Secretary.

Additionally, she is a member of the Institute of Internal Auditors (IIA – Kenya), undertaking the Certified Internal Auditor (CIA) certification program and a professional member in good standing of the Institute of Certified Public Accountants of Kenya (ICPAK).



CPSP, Mildred Bwari Maina
Senior Officer, Supply Chain
Management

CPSP Mildred Bwari Maina is an accomplished Procurement and Supply Chain Management professional with over ten years of experience in strategic procurement leadership, stakeholder engagement, team leadership and operational excellence. She has been instrumental in promoting compliance, transparency, organizational efficiency and operational excellence within the procurement processes. Driven by a passion for efficiency and value for money, she brings extensive expertise in public procurement, contract negotiation and management, monitoring and evaluation, and process improvement. Her strategic approach and results-oriented mindset continue to enhance institutional performance and strengthen service delivery.

She is a Certified Procurement and Supply Professional (CPSP-K) and holds a Master's Degree in Procurement and Logistics, a bachelor's degree in business administration, a CIPS Graduate Diploma in Procurement and Supply, and a CILT Diploma in Logistics and Transport.

5. Chairman's Statement

The past year has been a pivotal period for reflection and action in the media sector. The rapid growth of digital platforms, the increasing influence of artificial intelligence, and the rise of misinformation have placed journalism under significant pressure. These developments underscore the need for robust regulation, ethical practice, and credible institutions. Against this backdrop, the Media Council of Kenya (MCK) has advanced policies and frameworks to strengthen professional journalism and protect media freedom.

A key achievement this year was the successful review and gazettelement of the Code of Conduct for Media Practice, 2025. The revised Code addresses emerging challenges in the profession and responds to the evolving media landscape. It provides clearer standards on the use of artificial intelligence, protection of children and vulnerable individuals, handling user-generated content, data ethics and responsible editorial conduct. This review, prompted by a High Court directive, involved extensive consultation with stakeholders from the media, legal, academic, and civil society sectors. Following gazettelement, the Code was tabled in Parliament and referred to the Committee on Delegated Legislation, ensuring alignment with national law and contemporary media realities.

To facilitate the implementation of the Code, the Council is developing a national training manual. Once validated, this manual will support a structured Training of Trainers programme for journalists, academics, and media practitioners across the country. The Council has also developed three companion policy instruments: the Media Guide on the Use of Artificial Intelligence, the Data Governance Guide for Media Practice in Kenya, and a Guide on the Use of Social Media and the Internet in Media. These tools are expected to strengthen ethical digital journalism.

Beyond regulation, the Council prioritised training and capacity building. Over 1,950 journalists were trained in areas such as health reporting, financial literacy, the blue economy, and governance. In partnership with the Kenya School of Government, the Council contributed to developing a curriculum for Strategic Communication in Government, fostering professionalism in public sector communication. Ahead of World Press Freedom Day, a seminar on mental wellness for journalists addressed the evolving mental health landscape.

The Council's regulatory role was strengthened through the Complaints Commission, which resolved 19 cases through adjudication and mediation. The Commission also finalised its Rules of

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Procedure, currently under legal review, to enhance consistency and transparency in dispute resolution.

Accreditation remains a cornerstone of the Council's oversight. In the 2024/25 financial year, 9,023 journalists and media practitioners were accredited, exceeding the target of 8,900. This growth reflects the dynamic media environment and the increasing demand for professional recognition. Accreditation not only ensures ethical compliance but also provides protection for practising journalists.

The Council sustained its regional and international engagement, contributing to the East Africa Press Council's Strategic Plan and reinforcing Kenya's leadership in regional media frameworks. Domestically, partnerships with public and private institutions facilitated dialogue on press freedom, data governance, journalist safety, and digital transformation. Collaborations with development partners supported the establishment of media hubs aligned with the government's Bottom-Up Economic Transformation Agenda, under the Digital Superhighway and Creative Economy pillars.

The Council's commitment to accountability and governance was affirmed through robust internal and external audit processes. The Office of the Auditor General issued an unmodified audit opinion, reflecting prudent financial management. The internal audit function, guided by a new Internal Audit Framework aligned with Global Internal Audit Standards, provided substantial assurance on the Council's internal controls, risk management, and governance processes. These outcomes highlight our dedication to transparency and public trust.

Despite these achievements, challenges persist. Limited financial resources hinder outreach and implementation, and journalists in remote areas continue to face threats and uncertainty. Nevertheless, the Council remains steadfast in pursuing its policy mandate, laying the foundation for greater media accountability and resilience.

Looking ahead, the Council will focus on deepening the implementation of the revised Code, expanding access to ethical journalism tools, and strengthening partnerships to uphold media freedom. We remain committed to professionalism, integrity, and the public interest, which continue to define journalism in our democracy.

I extend my gratitude to the Ministry of Information, Communications and the Digital Economy for its leadership, the Secretariat for their unwavering dedication, and our partners across the media

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and development sectors for their continued support. Above all, I commend the journalists and media professionals whose commitment ensures the media remains a vital force for truth, accountability, and democratic progress.



Mr. Maina Muiruri
Chairman of the Council

Date:..... 19/11/2025

6. Report of the Chief Executive Officer

The 2024/2025 financial year has been a transformative period for the Media Council of Kenya (MCK), marked by significant challenges and notable achievements within a rapidly evolving media landscape. As technological advancements accelerate and misinformation proliferates, the Council has remained steadfast in its mission to uphold professional journalism, safeguard media freedom, and strengthen regulatory frameworks vital for a vibrant and responsible media sector.

Human Resources

Our commitment to excellence was recognised with a ‘Good’ rating in the 2023/2024 Performance Contract, reflecting our operational efficiency and dedication to delivering high-quality services. To meet the evolving demands of the media industry, we have prioritised human capital development through targeted training programmes and rigorous performance appraisals, equipping our workforce to lead and thrive in a dynamic media environment.

Regulatory Affairs

A key milestone this year was the gazettment of the revised Code of Conduct for Media Practice 2025. This updated Code addresses critical contemporary issues, including the ethical use of artificial intelligence, protection of vulnerable groups, and clear standards for digital content. With the anticipated ratification in the new financial year, the Code will underpin our regulatory framework, supported by new policies on AI, data governance, and social media use, all designed to guide media practitioners through modern challenges.

Training and Curriculum Development

In line with our capacity-building agenda, we delivered an extensive training programme, reaching a record 1,950 journalists nationwide. Training covered critical areas such as health reporting, financial literacy, the blue economy, artificial intelligence and national values and governance principles. Ahead of World Press Freedom Day 2025, we hosted a mental wellness seminar for 50 media professionals, fostering dialogue on journalism and mental health.

The MCK Academy developed tailored guidelines on Data Governance, AI, and Social Media Use to strengthen ethical practice and public trust. We also engaged law enforcement in Nairobi and

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Nanyuki through structured dialogues, promoting collaboration between journalists and security personnel.

Furthermore, the Council contributed expertise to the development of a Strategic Communication Curriculum for the Kenya School of Government, equipping senior officials with skills for effective public communication and risk management.

To promote national cohesion, we restructured the Annual Journalism Excellence Awards (AJEA) to include a National Cohesion category, which attracted 97 submissions. Signs Television, a media house run by persons with disabilities, was recognised for its outstanding contribution to ethical journalism and inclusivity.

Accreditation

The Council accredited 9,023 journalists and media practitioners, exceeding our target of 8,900, reflecting the growing media landscape and need for professionalisation. We intensified outreach across 30 counties to clarify accreditation processes and requirements. On compliance, we rigorously investigated cases involving forged documents and counterfeit press cards, reinforcing our commitment to upholding the profession's integrity.

Media Monitoring and Research

The Media Monitoring and Research Department played a pivotal role in advancing our mandate. It produced 277 daily briefs and 42 weekly broadcast analyses, offering in-depth content analysis across socio-economic issues, governance, security, and press freedom. The department identified 152 breaches of the Code of Conduct, informing regulatory actions such as show-cause letters, disciplinary proceedings and capacity-building initiatives.

The Media Observer, our weekly publication, continued to provide critical oversight of Kenyan media performance. The department debunked 98 instances of misinformation across various platforms. A landmark achievement was the launch of the annual Status of the Media Report during the Annual Media Summit, offering insights into media consumption trends, public trust, and industry challenges. Research on topics like climate change and protest coverage further strengthened the evidence base for policy and media development.

The World Radio Day was marked by training 40 journalists on climate change reporting and engaging over 100 participants, highlighting radio's enduring role in public information.

Press Freedom, Safety, and Advocacy

The Council documented over 80 press freedom violations, including assaults, threats, arrests, intimidation and abductions, with a peak during the fourth quarter's Gen Z protests. Our safety register, updated via regional coordinators and direct submissions, supported five Rapid Response Interventions (RRIs), including high-level dialogues with the National Assembly and security agencies, securing journalists' release and public apologies. We provided psychosocial counselling and collaborated with the Witness Protection Agency to support threatened journalists. Capacity-building, mental health training, and national dialogues further bolstered press freedom, despite challenges like limited funding and investigative delays.

Complaints Commission

The Complaints Commission made significant strides in FY 2024/25, enhancing its ability to address media-related issues in Kenya. Key achievements include seamless onboarding of new members, successful completion of a 50-hour mediation training, and improved judgment quality through capacity-building workshops. Public engagement efforts led to inclusive dialogues and valuable feedback on procedural reforms. The Commission resolved complaints efficiently using mediation and adjudication, boosting public trust. These initiatives have strengthened its framework for fair and transparent dispute resolution.

Internal Audit and Risk Management

This year, we achieved an unmodified audit opinion from the Office of the Auditor General, affirming our commitment to financial integrity. A concurrent audit by the Ministry of Information, Communications and the Digital Economy validated our prudent use of resources.

The Internal Audit Department developed a new Internal Audit Framework aligned with Global Internal Audit Standards, improving methodology, the Internal Audit Charter, operational manuals and introducing a Quality Assurance and Improvement Programme.

Enterprise Risk Management (ERM) was advanced with an updated Risk Management Policy, corporate and departmental risk registers, and plans for a Risk Appetite Framework. A Risk Management Steering Committee and ERM training are embedding risk governance, positioning us towards a Zero Fault Audit environment.

ICT

Digital transformation progressed with the launch of an employee self-service portal, document tracking systems, and enhanced remote collaboration tools, supporting events like the AJEA and World Press Freedom Day. New AJEA categories, such as Tourism and Climate Journalism, reflected evolving priorities. We advocated for responsible media practices, emphasising digital literacy and ethical reporting, particularly during elections. Collaboration with the East Africa Press Council strengthened regional media regulation. Cybersecurity was fortified through advanced technologies and staff training.


Supply Chain Management

The Supply Chain Department supported our goals by implementing framework agreements for common-use items, improving delivery times across branches. It onboarded providers for medical and general insurance and facilitated the *2024 State of the Media Survey* through professional procurement. All tenders were published on the Public Procurement Information Portal, ensuring transparency and compliance with the Public Procurement and Asset Disposal Act, despite budget cuts and payment delays.

Despite financial constraints and challenges for journalists, particularly in remote areas, we remain committed to our mission. Looking ahead, we will deepen implementation of the revised Code of Conduct for Media Practice, enhance dispute resolution, improve digital service delivery, embed enterprise risk management, and intensify efforts to promote journalist safety and professional excellence.

I extend my heartfelt gratitude to the Secretariat and the Complaints Commissioners for their unwavering leadership, and to media practitioners across Kenya for their dedication to ethical journalism, which underpins our democracy.

Together, we shall continue to foster a resilient, accountable, and vibrant media landscape that informs, educates, and empowers all Kenyans.



**David Omwoyo Omwoyo, MBS
CEO & Secretary to the Council**

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7. Statement of Performance against Predetermined Objectives for FY 2025

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

Media Council of has 5 (five) strategic pillars and objectives within its Strategic Plan for the FY 2018/2019- 2022/2023. These strategic pillars are as follows:

- Pillar 1: Gaps in Policy and Legal Framework
- Pillar 2: Low Media Development
- Pillar 3: Limitation to Media Freedom and Independence
- Pillar 4: Inadequate Dispute Resolution Capacity
- Pillar 5: Weak Institutional Capacity and Image

Media Council of Kenya develops its annual work plans based on these pillars. Assessment of the Council's performance against its annual work plan is done on a quarterly basis. The Media Council achieved its performance targets set for the FY 2024/2025 period for its five strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar 1: Gaps in Policy and Legal Framework	Create an Enabling Policy and Legal Framework for Media Regulation Development	1) Finalised Media policy review report 2) Reviewed Media Council Act 3) New Code of Conduct for Media Practice 2025	• Develop and adopt a comprehensive media sector policy framework. Reviewed Media Council Act 2013. Develop Code of Conduct for Media Practice 2025 and submitted to the Ministry for Gazettement through public participation	• Engaged with Ministerial Task Force Working Committee on review of the sector and developed Memoranda. •Reviewed the Media Council Act 2013 Developed Code of Conduct for Media Practice 2025 and submitted to the Ministry for Gazettement through public participation

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<p>Pillar 2: Low Media Development</p>	<p>Enhance Media Development</p>	<p>1) 2 Reports on Media Performance and Trends</p> <p>2) 30 Awareness Campaigns on media development, press freedom conducted</p> <p>3) 2 Baseline reports</p> <p>4) Reports on Travel grants on thematic areas and interns placed</p> <p>5) Extend and offer media support</p>	<p>Review policy and develop advisory on KICA</p> <p>• Produced 1 report on media performance and 1 report on press freedom index in Kenya Develop, promote, and ensure implementation of appropriate curricula, training approaches and tools in the media sector</p> <p>Conducted 2 baseline surveys on print media circulation and accreditation guidelines</p> <p>• Develop Sop's for travel grants and issue. Select and place 200 interns and conduct mentorship</p> <p>Develop a strategy and standard operating procedures for media support Offer grants to media journalists,</p>	<p>• Developed memoranda and participated in review of KICA. • Developed new draft accreditation guidelines.</p> <p>• Report on Media Trends Report on press freedom index in Kenya Developed appropriate thematic curriculum including on climate change, food security, affordable housing, manufacturing, digital superhighway, photography, Access to information, Child reporting, Safety of journalists and financial literacy.</p> <p>1 baseline surveys on print media circulation and 1 accreditation guidelines produced</p> <p>4 Reports on mentorship and grants produced 400 interns placed in various media outlets and communication organizations</p> <p>• Strategy and standard operating procedures for media support developed Offered 200 travel grants to journalists, and independent content producers Extended media support and partnership with media support to over 30</p>
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<p>Pillar 3: Limitation to Media Freedom and Independence</p>	<p>Promote and Safeguard Media Freedom and Independence</p>	<p>6) Report on survey of media sustainability and viability in Kenya</p> <p>7) Established media hubs/digital content production centres</p> <p>1) Regular Annual reports on Media sector support gaps</p> <p>2) 4 Annual reports on Journalists' risk areas and press freedom violations</p>	<p>and independent content</p> <ul style="list-style-type: none"> • Develop and set standards on thematic media reporting guidelines. <p>Conduct survey on media sustainability</p> <p>Identify and secure space for media hubs</p> <ul style="list-style-type: none"> • Secure and promote networks and partnerships in the sector • Promote media literacy <p>Enhance safety and protection of journalists.</p> <ul style="list-style-type: none"> • Implement itemised media monitoring and evaluation as a feedback mechanism for improvement • Strengthen protection mechanisms for journalists • Improve access to information <ul style="list-style-type: none"> • Promote fair and just dispute resolution by the 	<p>media support groups and partners</p> <ul style="list-style-type: none"> • Conducted study on media sustainability and viability in Kenya-focus on radio • Conducted several inhouse engagements with media outlets and independent content producers. <ul style="list-style-type: none"> • Established 7 functional media hubs/content production centres for use by youth to monetize content • Organised high-level roundtables with key stakeholders in the Media Sector and signed 8 MOUs with both state and non-state actors to safeguard media freedom, access to information and promote public communication. • Developed and operationalised national safety and protection mechanism for journalists • Conducted 20 trainings for journalists and outreaches for county information officers on access to information. • Conduct 20 media and Government especially security agencies dialogues and engagements. <p>Produced several media monitoring reports on</p>
<p>Pillar 4: Inadequate Dispute</p>	<p>Strengthen Media Sector</p>	<p>1) Number of trainings to</p>		

8. Corporate Governance Statement

The MCK Council is comprised of nine members appointed through a competitive process as set out in Section 7 of the Media Council Act, 2013. The Council comprises of a chairperson, seven members and one other appointed by the Cabinet Secretary of the Ministry under which the MCK is domiciled.

Fiduciary Oversight Arrangements: The Council has four standing Committees, which hold meetings as per the approved Council's Work plan. The Committees have documented terms of reference meant to facilitate efficient and effective decision-making in discharging their duties. The Committees are aligned to the guidelines set out within the Mwongozo Code of Governance for State Corporations.

The Council has an approved Council's Charter that defines its roles, functions, and responsibilities. The Charter outlines the Council's authority both individually and collectively and sets direction for the Council. The Council maintains a Conflict-of-Interest register. All Council members subscribe to the public service code of conduct. Remuneration of the Council is as per the guidelines of the Salaries and Remuneration Commission.

The Finance and Administration Committee advises the Council on all matters pertaining to financial and administrative issues. In addition, the committee reviews budgets, procurement plans, financial reports and provides oversight on all administrative and human resource issues, ensuring that these are competitively structured and linked to performance.

The Media Development and Training Committee provides oversight over the Council's media training, curriculum development, inspection, evaluation and accreditation of journalists, media training institutions, media enterprises and overall media development function.

The Regulatory Affairs Committee is responsible for ensuring adherence to the Code of Conduct for the Practice of Journalism and advises the Council on legal and journalists' security matters.

The Audit Committee provides oversight over the internal audit function and plays a critical role in risk management, review of internal control systems and safeguarding of the MCK's physical and financial assets. The Committee plays a major role in ensuring seamless external audit exercise, receives the report of the external auditors and reports to the Council on its recommendations.

9. Management Discussion and Analysis

The Media Council of Kenya is mandated to set media standards and ensure compliance with them as stipulated in article 34 (5) of the Constitution. It also has a mandate to register and accredit journalists, register media establishments, handle complaints from the public and publish yearly audits on media freedom. This mandate has continued to be delivered in the year.

a) Operational and Financial Performance

The Media Council's operational and financial performance was based on the 2018/2023 Corporate Strategic Plan, Budget for the financial year 2024/2025 and the set targets as per 2024/2025 performance contract.

1. Operational Performance

During the year under review, Media Council made significant strides in fulfilling its regulatory mandate and expanding its operational impact across the media industry. Key focus was placed on media development where 4,447 journalists were trained on thematic issues such as conflict-sensitive reporting, climate change and digital safety. The trainings aimed at enhancing the quality of journalism and promote responsible media practices across the sector.

In line with its mandate to promote professionalism and uphold ethical standards, Media Council accredited 9,023 journalists and media practitioners and developed 8 media standards. This is a critical role in formalizing media practise and safeguarding journalistic integrity.

To enhance media accountability, Media Council strengthened its media monitoring and research functions. The Council monitored both traditional and digital media platforms.

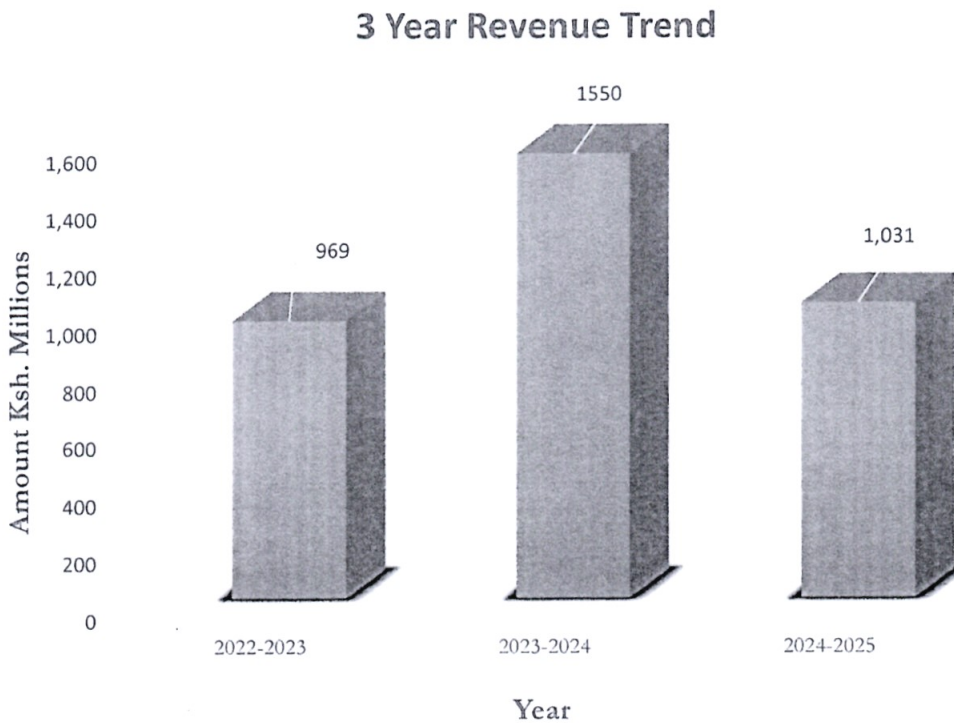
In promoting press freedom and safeguarding the rights of journalist, the Council collaborated with civil societies organizations, international partners and other regulators to address threats to media freedom, responds to incidents of harassment or intimidation of journalist and advocate for a more enabling environment for free expression.

2. Financial Performance

i) Revenue

The Media Council relies heavily on Government funding through the Ministry of Information, Communication, and Digital Economy. During the year, The Council realized a total revenue of Ksh 1,031 million against a budget of Ksh. 1,031 million for the FY 2024/2025. This represented 100% collection against the budgeted amount and decrease of 33% compared to Ksh. 1,550 million for the previous year 2023/2024. The reduction was as a result of budget rationalization and austerity measures adopted by the National Government. These measures were adopted following widespread protest against the proposed 2025 finance bill. The president withdrew the contentious finance bill and implemented deep austerity cuts to offset the lost revenue.

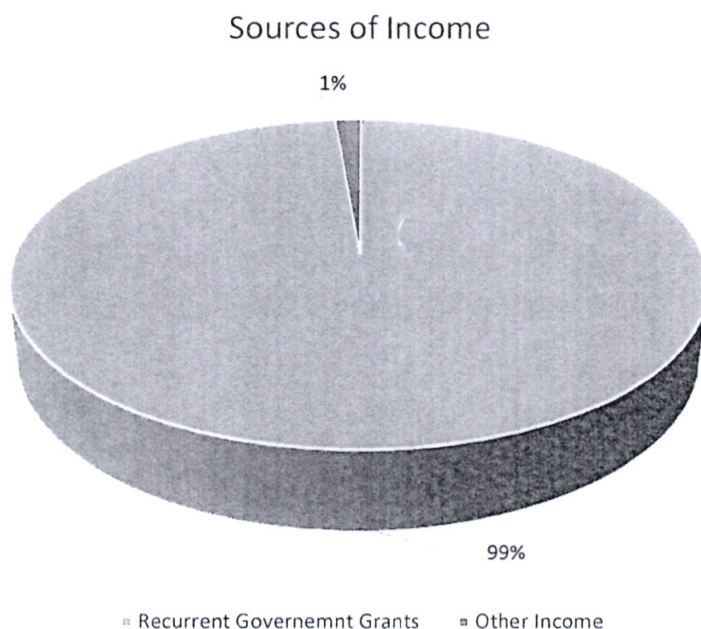
Figure 1 below shows a summary of total revenues received for the last three years



ii) Exchequer Receipts FY 2024/2025

During the year, the total revenues for the Council was Ksh. 1,031,860,406 representing Ksh. 1,016,900,000 transfers from the exchequer with Ksh. 1,006,900,000 being for the Council operations and Ksh 10,000,000 for Complaints Commission. Ksh 14,960,405 was generated from other sources primarily accreditation and subscription fees from journalist and Media Enterprises respectively. In comparative terms, Transfers from the exchequer was 99% while other sources accounted about 1% as shown in the figure below.

Figure 1 below shows a summary of sources of revenue received during the year.

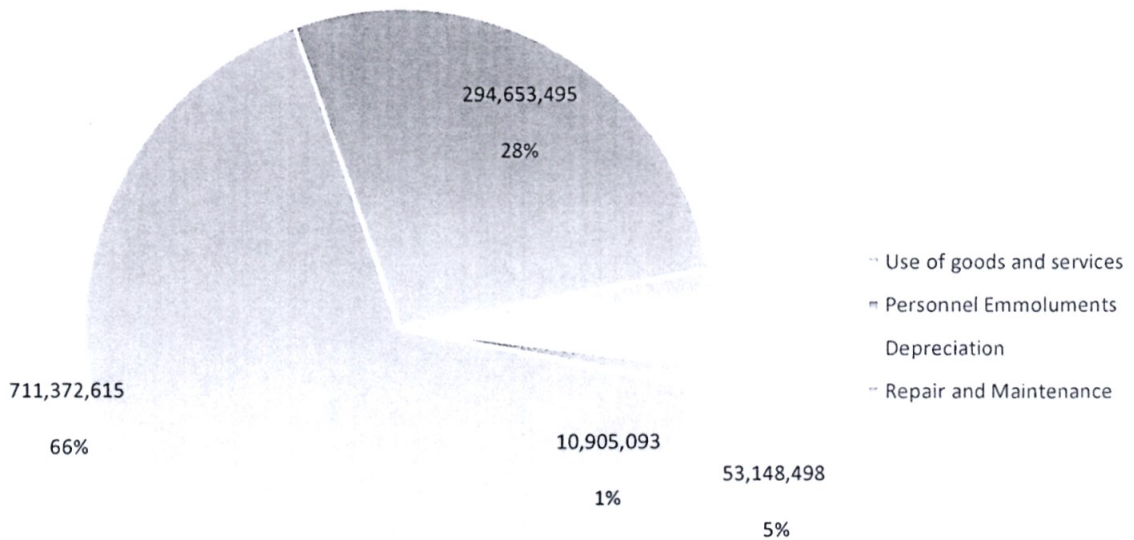


b) Overall Expenditure Analysis

During the year the Council incurred total expenditure of Kshs 1,031 million representing an absorption rate of 100% as per the set target in the performance contract. Use of goods and services consumes the largest part of the budget followed by the personnel emoluments, depreciation, repairs and maintenance and council expenses respectively.

Below is an analysis of overall expenditure during the year.

Overall Expenditure Analysis per vote line



c) Council’s Assets

At the end of the financial year, the Council closed with a total asset base of Ksh. 362 million compared Ksh. 405 million in the previous FY 2023/2024. The reduction in the assets base is attributed to the current year’s depreciation and amortization cost.

However, despite the reduction in the total assets base, the current asset base of Ksh. 152 million compares favourably with the total liabilities of Ksh 203 million an indication that the Council is able to honour its liabilities as and when they fall due.

d) Projects implemented in partnership with other institution.

During the year, the Council carried out various projects and activities in partnership with other institutions on a cost sharing basis. Among the institutions include Kenya ports Authority, National Housing Corporation, Ethics and Anti-corruption Commission, Kenya Tourism Board, Anti-

Counterfeit Agency, Sacco Society Regulatory Authority (SASSRA), Kenya Deposit Insurance Corporation and UNESCO. A total of Ksh. 20,880,514.45 was received as conditional grants for the project and credited to the respective partners accounts. Any unutilized funds on these accounts are reported as payables at the end of the financial year.

e) Compliance with statutory requirements

The Council is in compliance with all statutory obligations including but not limited to remittances of Pay as You Earn (PAYE), National Hospital Insurance Fund (NHIF), Social Health Insurance Fund (SHIF), National Social Security Fund (NSSF), Higher Education Loans Board (HELB) and Withholding tax within the stipulated deadlines.

f) Key projects and investment decisions being implemented.

During the year under review the Council did not undertake any projects and there was no investment decisions implemented or ongoing.

g) Major risks identified in the Enterprise Risk Management Framework (ERM)

The Council updated its Enterprise Risk Management Framework in the year under review. As a result, Risk Management has been mainstreamed within the Council to allow for structured risk assessment on a continuous basis. The Council Members are responsible for the Council's risk management and are expected to receive quarterly reports to enable the review, monitoring and evaluation of the implementation and effectiveness of the ERM framework. The Council in the course of its mandate identified key corporate risks, the associated risk levels, and their mitigation strategies.

10. Environmental and Sustainability Reporting

The Media Council of Kenya provides quality regulatory services that foster a supportive environment for media growth and development. The Council upholds core values that include professionalism, innovation and creativity, accountability and transparency, independence, and teamwork.

Below is an outline of the Council's policies and activities that promote sustainability.

i) *Sustainability strategy and profile*

MCK has worked to strengthen working relations with Governmental and non-governmental actors with a view to enable them to understand the expanded mandate of the institution. The Council signed various Memorandum of Understanding (MOU) with like-

mindful institutions for collaborations and partnerships to train and strengthen the capacity of journalists. We constantly engaged MICDE, National Treasury and Parliament on key policy issues. The management also enhanced external relations, through innovative and creative media development interventions. This included use of technology to support operations, donor funding, cost cutting measures and joint interventions with media sector players under the Kenya Media Sector Working Group.

ii) *Environmental performance*

During the year, the Council undertook a series of proactive initiatives to ensure long-term sustainability of its environmental activities. Some of the initiatives included implementation of various policies and practices such as proper disposal of unserviceable electronic equipment, automate lighting and other processes, as well as reduce miss use of papers through unnecessary printing.

In response to the Presidential directive on tree planting as a national strategy for combating climate change, the Media Council of Kenya (MCK) has actively partnered with various stakeholders to champion environmental conservation through afforestation initiatives nationwide.

To date, the Council has planted a total of 4,400 trees, significantly surpassing its performance contract target of 3,390 trees by the end of June 2025. This milestone underscores the Council's commitment to sustainability and environmental stewardship.

Commemorative Tree Planting Activities

Mazingira Day – Maralal GK Prison

In collaboration with Katiba Institute and Maralal GK Prison, MCK marked Mazingira Day by planting 300 trees within the prison compound. This exercise aimed not only at environmental conservation but also at deepening community engagement particularly in correctional facilities—as part of inclusive sustainability practices.

World Radio Day – Meru & Nairobi

Under the theme “Radio and Climate Change,” MCK commemorated World Radio Day with a tree planting initiative that saw the planting of 260 trees:

City Primary School, Nairobi – 10 trees

Meru National Polytechnic Grounds – 250 trees

These activities highlighted radio's role in climate advocacy and reinforced MCK's commitment to media-led environmental messaging.

World Press Freedom Day – Nkubu Police Station

To mark World Press Freedom Day, the Council planted 300 trees at Nkubu Police Station, promoting environmental protection while strengthening collaboration between the media and security agencies.

Oloolua Forest, Karen – Intergenerational Tree Planting

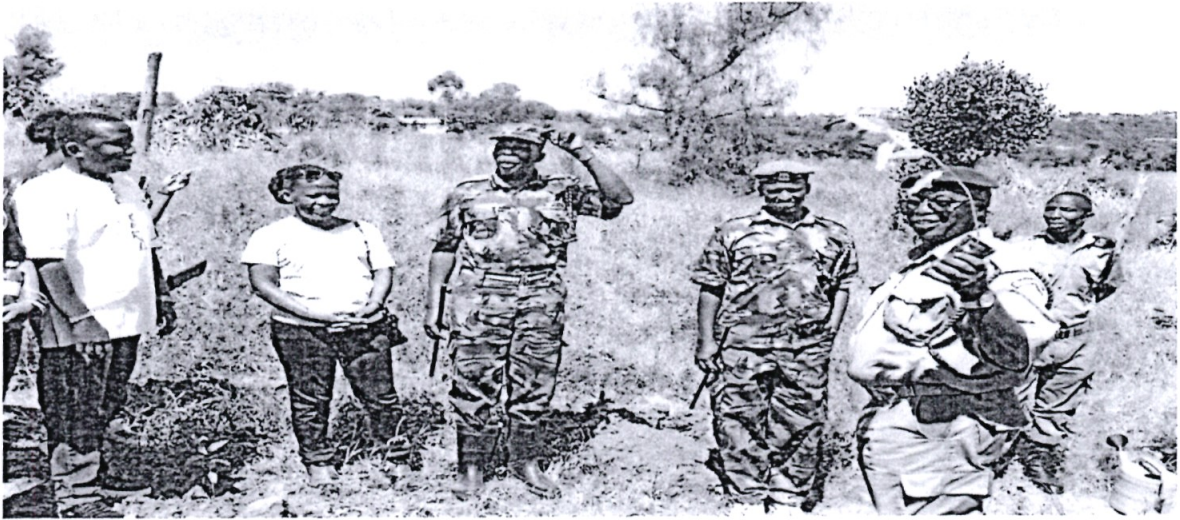
In partnership with HelpAge International, Age Concern Foundation, and the Oloolua Forest Environmental Participatory Group, MCK planted 150 indigenous trees at Oloolua Forest in Karen, Nairobi. This initiative highlighted intergenerational collaboration, the inclusion of older persons in climate action, and grassroots conservation efforts.

This event also formed part of MCK's broader corporate social responsibility, reinforcing the Council's ecological and community-driven values. It also ties into MCK's partnership with HelpAge International and Age Concern Foundation to address ageism and promote multigenerational inclusion in public discourse and policymaking.

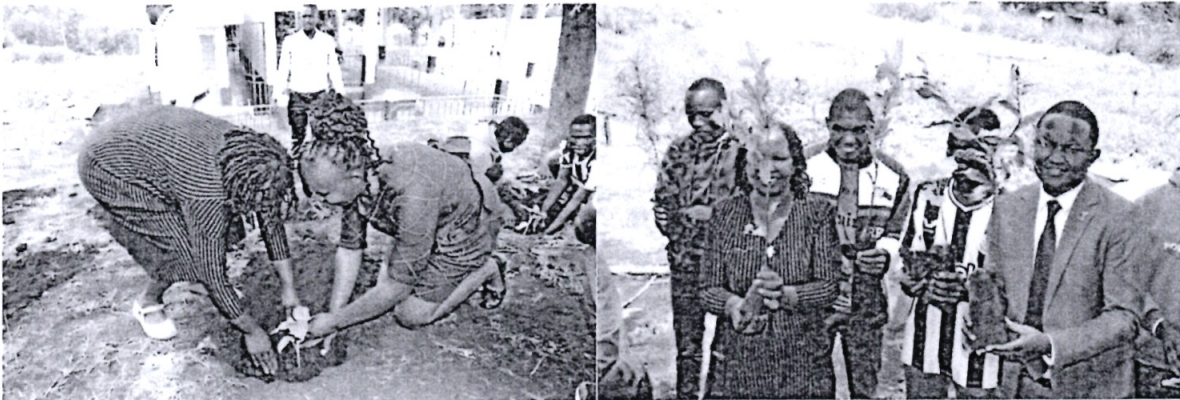
Pictorials



MCK Meru Regional Coordinator Mr Jackson Karanja with Katia Institute Programs Manager Ms Patricia Joseph and Prison Wardens plant trees to mark Mazingira Day.



The team from MCK and Katiba Institute together with officers from Maral GK Prison before the tree planting exercise



MCK staff and Meru Journalists Association plant trees in line with World Radio Day's theme "Radio and Climate Change" at the Meru National Polytechnic.

iii) Employee welfare

The Media Council's human resource policies are guided by principles of fairness, inclusion and compliance with the applicable labour and regulatory standards. Recruitment processes are structured to promote equal opportunity, taking into consideration gender balance and inclusivity. These policies ensure that hiring is based on merit while also reflecting the institution's commitment to diversity. The Council has currently fulfilled the one-third rule in its staff compliment.

The Council places great emphasis on staff skills development and career management. Training programs – both inhouse and external – are provided regularly with special emphasis on leadership development, technical upskilling and digital literacy. Career progression is supported through structured mentorship and internal mobility opportunities.

Further, the Council actively organizes annual teambuilding trainings for all staff members, aimed at fostering collaboration and enhancing interpersonal skills. These training are strategically scheduled to include annual staff performance appraisal and setting of individual and departmental targets for the upcoming financial year. This process is aligned with the Council’s strategic objectives and performance contract objectives.

iv) *Market place practices-*

The Council maintains good business practises through integrity, fair competition, professionalism, and compliance with legal and other obligations. Our procurement function is guided by established guidelines and ethical policy, and this is reflected in how we treat our suppliers. Notably,

- We employ transparency and fairness in all our processes by ensuring that each supplier has a chance to do business with us.
- We are open with our suppliers by ensuring that they understand our processes, procedures, timelines, and criteria for selection.

Regarding fairness, where a bidder asks for clarification during the procurement process, we give all suppliers involved the information in the form of an addendum.

On supplier payments, we ensure that all valid invoices are paid in accordance with agreed terms. Any delays in payments are communicated to the suppliers on time.

v) *Corporate Social Responsibility / Community Engagements*

The Media Council of Kenya embarked on the development of a corporate social responsibility policy to guide its investment in sustainability in a strategic and effective manner, with a focus on the media industry. It is envisaged that upon adoption, the policy will lay the foundation for a sustainable strategy that is aligned to the strategic objectives of

the Council. This will not only benefit the local community but also create goodwill for MCK.

To support the media industry, the Council extends travel grants to journalists to facilitate their reporting of varied matters of public interest. The Council continued to support journalists through provision of reporting grants. A total of 890 journalists received grants for health, gender, governance, and climate change reporting in five cycles of grants. Grant beneficiaries included journalists and media practitioners from print, broadcast, and online platforms, disseminating news and information in English, Kiswahili and local languages. The Council conducted virtual online trainings for our travel grantees besides being attached to assigned mentors. MCK conducted free media literacy events that enabled members of the public to understand the work of the media and how to engage the media and participate in media programmes.

11. Report of the Directors

The Council Members submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of The Media Council of Kenya affairs.

i) Principal activities

The principal activities of the entity are as entrenched in The Media Council Act 2013 to provide self-regulation for the media industry and education to public, government, and media practitioners. It also carries out research on media practice in the country.

ii) Results

The results of the Entity for the year ended June 30, 2025, are set out on page 1 to 8.

iii) Council Members

During the financial year 2024/2025, Media Council of Kenya did not have any council members in office as the term of the previous council members expired in October 2022. The process and appointment process of new council members commenced in January 2023 but was challenged in court and the court issued an order stopping the process.

iv) Surplus remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

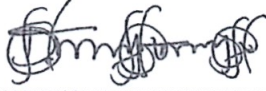
The Council did not make any surplus during the financial year 2024-2025 and hence no remittance was made to the consolidated fund.

v) Auditors

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

**Media Council of Kenya
Annual Report and Financial Statements
for the year ended June 30, 2025**

By Order of the Board



.....
**David Omwoyo Omwoyo, MBS
CEO & Secretary to the Council**

12. Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act, require the Council to prepare financial statements in respect of the Media Council of Kenya, which give a true and fair view of the state of affairs of the Council at the end of the financial year 2024/2025 and the operating results of the Media Council of Kenya for that year 2024/2025. The Council Members are also required to ensure that the Media Council of Kenya keeps proper accounting records which disclose with reasonable accuracy the financial position of the Media Council of Kenya.

The Council Members are also responsible for safeguarding the assets of the Media Council of Kenya.

The management are responsible for the preparation and presentation of the Media Council of Kenya financial statements, which give a true and fair view of the state of affairs of the Media Council of Kenya for and as at the end of the financial year ended on June 30, 2025. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Media Council of Kenya.
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud.
- (iv) Safeguarding the assets of the Media Council of Kenya.
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The management accept responsibility for the Media Council of Kenya's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting

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Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the State Corporations Act 2003.

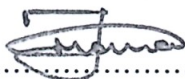
The management are of the opinion that the Media Council of Kenya financial statements give a true and fair view of the state of Media Council of Kenya transactions during the financial year ended June 30, 2025, and of the Media Council of Kenya Financial position as at that date.

The management further confirm the completeness of the accounting records maintained for the Media Council of Kenya which have been relied upon in the preparation of the Media Council of Kenya financial statements as well as the adequacy of the systems of internal financial control.

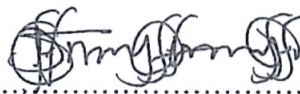
Nothing has come to the attention of the management to indicate that the Media Council of Kenya will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Media Council of Kenya's financial statements were approved on 19/11 2025 and signed on its behalf by:



.....
Mr. Maina Muiruri
Chairman of the Council



.....
Mr. David Omwoyo Omwoyo, MBS
CEO & Secretary to the Council

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON MEDIA COUNCIL OF KENYA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Media Council of Kenya set out on pages 1 to 28, which comprise of 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 statement of comparison of budget and actual amounts for the year then ended 30 June, 2025 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 Media Council of Kenya as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Media Council Act, 2013 .

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Media Council of Kenya 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 Matters

In the prior years' audit reports, four (4) issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources. These include; failure to appoint Council members, failure to fully constitute Media Complaints Commission, non-adherence to 30% Access to Government Procurement Opportunities and procurement guidelines and delayed completion of construction, partitioning and refurbishment works for Media Council Offices. Review of the status during audit of the Council in 2024/2025 revealed that the matters remained unresolved.

Other Information

The Management is responsible for the Other Information set out on page iii to xxxviii which comprise of Key Entity Information and Management. The council Members, Key Management Team, Chairman's Statement, Report of the Chief Executive Officer,

Statement of Performance against Predetermined objectives for Financial Year 2025, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and Statement of Directors Responsibilities . The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Council's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is no material misstatement of this Other Information, I am required to report that fact.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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 the Law on Employment of Persons Living with Disabilities

Review of bio data and other staff records provided for audit revealed that there was only one(1) staff member categorized under Persons with Disabilities (PWDs), representing (0.1%) of the one hundred and sixteen (116) staff members. This was contrary to Section 4(f) of the Persons with Disabilities Act, 2025, which requires minimum of five per centum (5%) of the staff establishment to be reserved for persons living with disabilities.

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 and 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.

Responsibilities of the Management and Council Members

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 December, 2025

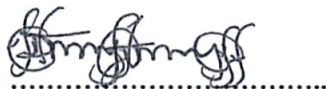
**Media Council of Kenya
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for the year ended June 30, 2025**

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

	Notes	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments entities	6	1,016,900,000	1,535,499,998
Licenses and permits	7	14,960,405	14,999,461
Total revenue		1,031,860,405	1,550,499,459
Expenses			
Use of goods and services	8	711,372,615	1,246,660,166
Employee costs	9	294,653,495	245,401,519
Council Expenses	10	-	935,624
Depreciation and amortization expense	11	53,148,498	46,128,524
Repairs and maintenance	12	10,905,093	13,077,732
Total expenses		1,070,079,701	1,552,203,566
Surplus/(deficit) for the period/year		(38,219,296)	(1,704,105)

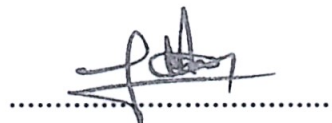
The notes set out on pages 9 to 24 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 7 were signed on behalf of the Council by:



Mr. David Omwoyo
CEO & Secretary to the
Council

Date: 19/11/2025



CPA George Maina
Ass. Director Finance & Accounts
ICPAK M/No: 10199

Date: 19/11/2025



Mr. Maina Muiruri
Chairman of the Board

Date: 19/11/2025

**Media Council of Kenya
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15. Statement of Financial Position as at 30 June 2025

	Notes	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	13	1,234,366	137,144,017
Prepayments	14	15,336,567	14,738,498
Receivables from Non-Exchange Transactions	15	138,022,468	3,179,994
Total Current Assets		154,593,401	155,062,510
Non-Current Assets			
Property, Plant and Equipment	16	179,763,598	207,252,140
Intangible Assets	17	30,392,730	43,418,186
Total Non- Current Assets		210,156,328	250,670,327
Total Assets		362,044,978	405,732,837
Liabilities			
Current Liabilities			
Trade and Other Payables	18	203,439,845	206,203,658
Total Liabilities		203,439,845	206,203,658
Net Assets		203,439,845	206,203,658
Represented by:			
Accumulated Surplus		161,309,884	199,529,179
Net Assets		364,749,729	405,732,837



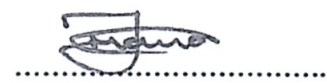
Mr. David Omwoyo
CEO & Secretary to the
Council

Date: 19/11/2025



CPA George Maina
Ass. Director Finance & Accounts
ICPAK M/No: 10199

Date: 19/11/2025



Mr. Maina Muiruri
Chairman of the Board

Date: 19/11/2025

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16. Statement of Changes in Net Assets for the year ended 30 June 2025

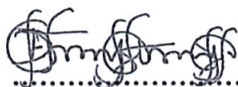
Description	Retained earnings	Proposed dividends	Total
	Kshs	Kshs	Kshs
As at July 1, 2023	201,233,285	-	201,233,285
Surplus/ deficit for the year	(1,704,105)	-	(1,704,105)
As at June 30, 2024	199,529,180	-	199,529,180
As at July 1, 2024	199,529,180	-	199,529,180
Surplus/ (deficit) for the year	(38,219,296)	-	(38,219,296)
As at June 30, 2025	161,309,884	-	161,309,884

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

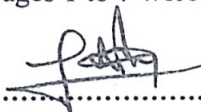
	Notes	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	6	1,016,900,000	1,535,499,999
Levies, fines, and penalties	7	14,960,405	14,999,461
Total receipts		1,031,860,405	1,550,499,460
Payments			
Use of goods and services	8	711,372,615	1,246,660,166
Employee costs	9	294,653,495	245,401,519
Board Expenses	10	-	935,624
Repairs and maintenance	12	10,905,093	13,077,732
Total payments		1,016,931,203	1,506,075,043
Net cash flows from/(used in) operating activities	19	(123,275,153)	181,376,058
Cash flows from investing activities			
Purchase of PPE and Intangible assets	16	(12,634,500)	(80,966,740)
Net cash flows from/ (used in) investing activities		(12,634,500)	(80,966,740)
Net (decrease) in cash & Cash equivalents		(135,909,653)	100,409,317
Cash and cash equivalents at 1 July 2024		137,144,017	36,734,700
Cash and cash equivalents at 30 June 2025		1,234,364	137,144,017

The financial statements set out on pages 1 to 7 were signed on behalf of the Council by:



Mr. David Omwoyo
CEO & Secretary to the
Council

Date: 19/11/2025



CPA George Maina
Ass. Director Finance &
Accounts
ICPAK M/No: 10199

Date: 19/11/2025



Mr. Maina Muiruri
Chairman of the Board

Date: 19/11/2025

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

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from the Government	816,900,000.00	200,000,000	1,016,900,000	1,016,900,000	0	100%
Licenses and Permits (Accreditation fee)	8,000,000.00	-	8,000,000	6,915,500	1,084,500	86%
Licenses and Permits (Subscription)	7,000,000.00	-	7,000,000	8,044,905	(1,044,905)	115%
Total income	831,900,000.00	200,000,000.00	1,031,900,000.00	1,031,860,404.60	39,595.40	
Expenses						
Employees Cost	268,000,000	-	268,000,000	294,653,495	(26,653,495)	110%
Council Sitting Allowance	25,000,000	(25,000,000)	-	-	-	0%
Commission Expenses	10,000,000	-	10,000,000	10,126,781	(126,781)	101%
Repair and maintenance	12,178,000	(1,000,000)	11,178,000	10,905,093	272,907	98%
Audit Fees	1,500,000	(1,000,000)	500,000	500,000	-	100%
Consultancy Fee	54,000,000	3,800,000	57,800,000	56,268,852	1,531,148	97%
Office, Consumables and Cleaning Exp.	13,350,000	2,800,000	16,150,000	16,253,199	(103,199)	101%
Motor Vehicles Fuel and Oil	9,600,000	(4,000,000)	5,600,000	5,500,000	100,000	98%
Insurance Cost	48,700,000	(14,300,000)	34,400,000	33,772,177	627,823	98%
Postage, Telephone, and Internet	7,680,000	-	7,680,000	8,456,456	(776,456)	110%
Printing and stationery	6,500,000	(2,400,000)	4,100,000	4,097,948	2,052	100%
ICT, ERP and Office Equipment	10,500,000	-	10,500,000	10,699,881	(199,881)	102%
Travel and Stakeholders forum	24,432,000	11,600,000	36,032,000	35,760,301	271,699	99%
Bank charges	2,000,000	(1,050,000)	950,000	957,837	(7,837)	101%

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Accommodation and conferencing	10,000,000	5,000,000	15,000,000	15,153,627	(153,627)	101%
Staff welfare/training	18,000,000	17,800,000	35,800,000	34,912,043	887,957	98%
Rental	30,000,000	5,000,000	35,000,000	35,405,682	(405,682)	101%
Training Mass Media Practitioners	60,000,000	(19,500,000)	40,500,000	41,422,703	(922,703)	102%
Legal Fees	10,000,000	(3,200,000)	6,800,000	6,637,308	162,692	98%
Media Awards	25,000,000	8,000,000	33,000,000	27,552,845	5,447,155	83%
Depreciation	-	-	-	53,148,498	(53,148,498)	0%
Publicity and Advertisement	6,000,000	19,500,000	25,500,000	23,837,365	1,662,635	93%
Media Support / Media Monitoring	81,960,000	136,550,000	218,510,000	195,236,633	23,273,367	89%
Media Hubs, Press Clubs/ Capacity Building	73,500,000	70,700,000	144,200,000	134,202,067	9,997,933	93%
Media Sector Internship Program	24,000,000	(9,300,000)	14,700,000	14,618,910	81,090	99%
Total Expenses	831,900,000	200,000,000	1,031,900,000	1,070,079,701		
Surplus / Deficit				(38,219,297)		

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Budget Reconciliation		
	Description of Particulars	Amount in Kshs
1	Actual Surplus Amounts as per the statement of Budget	(38,219,296.00)
2	Depreciation Charge	53,148,498.00
3	Increase in receivables during the year	(135,440,542.00)
4	Increase in payables	(2,763,813.00)
5	Purchase of fixed assets	(12,634,500.00)
6	Cash balances at the beginning of the year	137,144,017.00
	Closing Cash and Cash Equivalent as per the statement of Cash flows	1,234,364.00

Comparative Analysis of Approved Budget and Actual Expenditure above/Below 10%

Revenues

1. Licenses and permits (accreditation fee)

The positive variance under accreditation is as a result of continuous trainings and sensitization on the accreditation and the demand for accreditation by journalist who want to access the MCK media hubs across the country.

2. Licenses and permits (subscriptions)

The negative variance of 1% relates to subscription uncollected from media enterprises. Most of media enterprises have reported decline in revenue due to various economic challenges and hence unable to pay subscription fees on time.

Expenses

1. Use of goods and services

There were no significant variations across the vote heads under the use of goods and services. Most variations were below 2%. This alignment with the budget was largely due to internal budget rationalizations undertaken by the Council following the directive by the government on austerity measures. These measures were introduced after the withdrawal of the proposed finance bill. The Council prioritized critical services and postponed non-essential activities which helped contain operational costs.

Most of the vote line items were favourable compared to prior year primarily due to reduction in budget allocations for the current year.

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2. Employee cost

Part of the actual expenditure reported under the employee cost includes costs related to media monitoring personnel. Although these individuals were paid through the normal payroll system to ensure proper capture of statutory deductions, their costs were originally budgeted under the Media Monitoring vote head. As a result, there was a slight over absorption of 9% under payroll cost.

3. Consultancy fee

The under absorption under consultancy was due to fewer consultancy-related activities undertaken during the period than were initially planned and successful negotiations with consultants which resulted in reduced rates for some of the consultancy work that had been budgeted at higher costs.

4. Postage Telephone and Internet

The negative variance in postage and courier costs was due to one-off courier expenses incurred for the transportation of some items to regional offices. This cost had not been anticipated in the original budget; there was increased need for internet connectivity due to operationalization of media hubs.

5. Media Awards

Over absorption under this vote was because of unanticipated expenditures during the celebration of media sector signature events, they included last minute logistical adjustments, also some service providers charged slightly higher than it had been anticipated.

6. Media Campaigns and Outreach / Publicity

The under-absorption of the publicity and advertisement expense line for the period under is attributed to the adoption of a hybrid communication strategy. The approach combined selective use of paid media platforms, and the councils own digital platforms and social media. Public awareness messages were also disseminated through free public service slots offered by a selected media outlet

7. Media Support / Media monitoring

The under absorption recorded in the media monitoring expense line was a result of negotiation for better pricing than budgeted for some of the monitoring services, also part of the media monitors and media analyst cost were partially absorbed under the personnel cost to capture the statutory deduction.

8. Media Hubs / Press Club / Capacity Building

The favourable absorption under the capacity building expense line is attributed to collaborations and partnerships with other media stakeholders and agencies. Cost sharing and in-kind contributions in form of venues, facilitators and training materials at no cost by partners resulted in overall expenditure savings.

19. Notes to the Financial Statements

1. General Information

Media Council of Kenya is an independent National institution established by the Media Council Act, No. 46 of 2013. The principal activity of the Council is setting of Media standards and ensuring compliance with those standards as set out in article 34(5) of the Constitution.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Media Council of Kenya accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in notes of these financial statements.

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

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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: Leases	<p><i>Applicable 1st 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> <p>Media Council does not operate any leases and hence will not be affected by provisions of IPSAS 43</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st 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> <p>Media Council has no assets held for sale and does not intend to discontinue any of its operation, therefore the provisions of IPSAS 44 will not be applicable.</p>
IPSAS 45: Property Plant and Equipment	<p><i>Applicable 1st 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 assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard.</p> <p>IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets,</p>

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	<p>under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>Media Council has no heritage assets that satisfy definition of PPE or infrastructure assets and hence the provisions of IPSAS 45 will not be applicable.</p>
IPSAS 46: Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>Media Council uses historical cost basis for measuring its property plant and equipment.</p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></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 statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>Accreditation and Subscription fee for the council is derived from exchange transaction and hence fall within the scope of IPSAS 47. The council shall apply IPSA 47 in recognizing revenues from exchange transaction effective January 2026</p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

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	Media Council does not operate any transfer expenses and hence the provision of IPSAS 48 will not be applicable
IPSAS 49: Retirement Benefit Plans	<i>Applicable 1st January 2026</i> 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. Media Council does not operate retirement benefits for its staff and hence provisions of IPSAS 49 will not be applicable
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. The Media Council does not carry out any exploration for and evaluation of mineral resource and hence provisions of IPSAS 50 will not be applicable.

ii. Early adoption of standards

Media Council of Kenya did not early – adopt any new or amended standards in the financial year 2024/2025.

Notes to the financial statements (continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

The Council recognises revenues from subscription, accreditation, donations, fines and other income. The revenues are recognised when the events occur, and the assets recognition criteria are met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Council 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 has been acquired using such funds.

ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Council.

b) Budget information

The original budget for the Media Council for the FY 2024-2025 was approved by the National Assembly in the Month of June. The Budgetary reallocation is amended on the original budget by the Council upon receiving the respective approvals in order to conclude the final budget.

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

c) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Media Council operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Council 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.

Property, plant, and equipment are depreciated over their estimated useful life, using reducing balance method, using the following annual rates:

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Furniture, fixtures, and equipment	12.5%
Computers	30%
Motor Vehicle	25%
Media Monitoring System	20%

e) Intangible assets

Intangible assets acquired separately are initially recognised 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 amortisation and accumulated impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised 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 are amortised using a reducing balance method at an annual rate of 30%

f) Provisions

Provisions are recognised when the Media Council of Kenya 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 Media Council of Kenya expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised 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.

g) Contingent liabilities

The Media Council of Kenya does not recognise 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.

h) Contingent assets

Media Council of Kenya does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Media Council 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.

i) Changes in accounting policies and estimates

The Media Council of Kenya recognises the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical

j) Employee benefits

Retirement benefit plans

Media Council of Kenya provides retirement benefits for its employees. 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.

k) Related parties

Media Council of Kenya 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 the Media Council of Kenya, or vice versa. Members of key management are regarded as related parties and comprise the Council members, the CEO, and senior managers.

l) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

m) Comparative figures

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

n) 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 Media Council of Kenya 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

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liability affected in future periods. MCK in its accounting assumes that the productivity of all its assets will remain the same during their lifetime and there will be no residual value at the end of their lifetime.

6. Transfers from Other Government entities

	Amount recognized to Statement of Financial performance. *KShs	Amount deferred under deferred income. KShs	Amount recognised in capital fund.	Total transfers 2024-2025	2023-2024
			KShs	KShs	KShs
Ministry of Information Communications and The Digital Economy / State Department of Broadcasting and Telecommunications	1,016,900,000	-	-	1,016,900,000	1,535,499,999
Total	1,016,900,000	-	-	1,016,900,000	1,535,499,999

Unconditional grants relate recurrent funds transferred from the National Treasury through the Ministry of Information Communication and Digital Economy.

7. Licenses, Fees and Permits

Description	2024-2025	2023-2024
	Kshs	Kshs
Accreditation	8,044,905	11,688,108
Subscription	6,915,500	3,311,353
Total	14,960,405	14,999,461

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Income under this vote line relates to amounts received from accreditation of journalist and subscription fees from media enterprises.

8. Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs	Kshs
Audit fees	500,000	500,000
Consulting fees	56,268,852	175,648,147
Commission Expenses	10,126,781	9,731,251
Office, Consumables and Cleaning	16,253,199	12,802,139
Fuels and Oil	5,500,000	11,000,000
Insurance Cost	33,772,177	44,797,971
Postage, telephone, and internet	8,456,456	5,123,440
Printing and stationery	4,097,948	6,603,595
ICT, ERP and Office Equipment	10,699,881	5,013,364
Travel and Stakeholders Forums	35,760,301	93,733,776
Bank charges	957,837	1,482,669
Accommodation and conferencing	15,153,627	23,510,485
Staff welfare/training	34,912,043	46,265,986
Rental	35,405,682	23,403,231
Training	41,422,703	140,364,559
Legal Fees	6,637,308	7,503,216
Media Awards	27,552,845	41,636,357
Publicity and Advertisement	23,837,365	53,670,570
Media Support / Media Monitoring	195,236,633	248,648,737
Media Hubs/Press Clubs/Capacity Building	134,202,067	270,721,894
Industrial placement	14,618,910	24,498,781
Totals	711,372,615	1,246,660,166

Variation in most of the expenditure line recorded were lower compared to prior year primarily due to reduction in budget allocations for the current year.

9. Employee Costs

Description	2024-2025	2023-2024
	Kshs	Kshs
Basic Pay	144,948,166	118,120,122

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House Allowance	26,175,306	26,305,000
Pension Employers Contribution	8,144,711	6,476,379
Entertainment Allowance	6,865,806	7,080,000
Baggage Allowance	-	109,471
Transfer Allowance	-	218,943
Telephone Allowance	12,553,823	10,600,000
Acting Allowance	759,468	611,473
Performance Bonus	5,874,000	4,774,304
Commuter Allowance	11,666,500	11,415,000
Leave Allowance	11,819,505	9,872,909
Overtime	2,855,189	2,714,269
Salary Arrears	5,378,354	322,297
Gratuity	23,914,866	16,660,045
Casual Wages	770,000	875,000
NSSF Employer	3,222,256.38	1,045,440
Car Allowance	12,700,831	12,594,597
Responsibility Allowance	5,752,931	5,732,210
Utility	4,039,075	4,014,687
Non-Practising Allowance	624,000	660,000
Domestic Servant	1,170,000	1,163,250
Nita	70,160	52,100
Service Pay / Terminal Dues	814,842	7,563
Security	974,739	1,166,811
Housing Levy	3,558,967	2,809,649
Employee costs	294,653,495	245,401,519

The increase in personnel costs relative to the previous year is primarily due to the annual salary increments implemented during the current period. In addition, a portion of the cost associated with the Media Monitoring component—specifically relating to media monitors and analysts—has been recorded under personnel costs. These costs were previously budgeted for under the Media Monitoring vote line.

**Media Council of Kenya
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10. Council Expense

Description	2024-2025	2023-2024
	Kshs	Kshs
Chairman's honoraria	-	-
Sitting Allowance	-	-
Travel and Accommodation	-	-
Others	-	935,624
Total depreciation and amortization	-	935,624

There were no expenditures recorded under the Council's expenses line during the year, as no board members were in place throughout the reporting period.

11. Depreciation and Amortization Expense

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment	30,249,810	37,926,958
Intangible assets	13,025,456	8,201,566
Total depreciation and amortization	53,148,498	46,128,524

The expenditure relates to the charge of wear and tear of the Councils property plant and equipment's while amortization expense relates to annual write-off of system software. The difference is attributed to the charges of new assets acquired during the year.

12. Repairs and Maintenance

Description	2024-2025	2023-2024
	Kshs	Kshs
Property and equipment	1,972,722	4,701,308
Vehicles	5,875,772	7,910,781
Computers and Accessories	3,056,599	465,643
Total Repairs and Maintenance	10,905,093	13,077,732

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**Media Council of Kenya
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This expenditure relates to the cost of normal maintenance of capital assets to keep them in their usual condition. The increase in cost is attributed to changes of prices for motor vehicles service and maintenance and service parts.

13. Cash and Cash Equivalents

Description	2024-2025	2023-2024
	Kshs	Kshs
Current Account	1,234,366	137,144,017
Total Cash and Cash Equivalents	1,234,366	137,144,017

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
Standard Chartered Bank of Kenya	0102096149700	1,225,220.5	127,298,449
Standard Chartered Bank of Kenya (Project)	0102096149701	3,920	6,106,497.90
Kenya Commercial Bank of Kenya Main	01288714424	282.31	3,096,353
Kenya Commercial Bank of Kenya (Project)	01288714661	4,943	642,717
Sub- Total		1,234,366	137,144,017

14. Prepayments

Description	2024-2025	2023-2024
	Kshs	Kshs
Insurance	12,664,327	7,241,716
Rent	2,672,240	7,486,783
Total	15,336,567	14,738,499

15. Receivables from Non-Exchange Transactions

Description	2024-2025	2023-2024
	Kshs	Kshs
Staff Debtors	3,053,154	2,952,346
Transfers From Government	134,741,667	-
Deposits	227,648	227,648
Total receivables from non- exchange transactions	138,022,469	3,179,994

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Ageing Analysis- Receivables from non- exchange transactions	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	138,022,469	100%	3,179,994	100%
Total	138,022,469	100%	3,179,994	100%

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16. Property, Plant and Equipment

	Motor vehicles	Computers	Furniture and fittings	Office Partitioning	Media Monitoring system	Total
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1 July 2023	91,156,398	64,851,178	28,812,285	88,373,395	5,032,000	278,225,256
Additions	-	21,781,526	10,302,040	24,601,974	-	56,685,540
As at 30 th June 2024	91,156,398	86,632,704	39,114,325	112,975,369	5,032,000	334,910,796
Additions	-	9,749,500	2,079,800	805,200	-	12,634,500
As at 30 th June 2025	91,156,398	96,382,204	41,194,122	113,780,568	5,032,000	347,545,296
Depreciation and Impairment						
As at 1 July 2024	38,499,160	21,517,299	4,944,004	22,401,681	2,369,549	89,731,693
Depreciation	13,164,310	13,000,164	2,983,534	8,246,461	532,490	37,926,959
As at 30 June 2024	51,663,470	34,517,463	7,927,538	30,648,142	2,902,039	127,658,652
Depreciation	9,873,232	15,634,572	3,898,346	10,290,899	425,992	40,123,043
Impairment	-	-	-	-	-	-
As at 30 th June 2025	61,536,702	50,152,035	11,825,884	40,939,042	3,328,031	167,781,694
Net Book Values						
As at 30 th June 2024	39,492,929	52,115,241	31,186,784	82,327,226	2,129,961	207,252,140
As at 30 th June 2025	29,619,697	46,230,169	29,368,237	72,841,526	1,703,969	179,763,598

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17. Intangible Assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Cost		
At beginning of the year 1 July 2024	62,148,760	37,867,560
Additions		24,281,200
At end of the year 30 June 2025	62,148,760	62,148,760
Additions–internal development	-	-
At end of the year 30 June 2025	62,148,760	62,148,760
Amortization and impairment		
At beginning of the year 1 July 2024	18,730,573	10,529,008
Amortization	13,025,456	8,214,322
At end of the year 30 June 2025	31,756,029	18,730,573
Impairment loss	-	-
At end of the year 30 June 2025	30,392,731	43,418,186
NBV	30,392,731	43,418,186

18. Trade and Other Payables

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Provision for Audit Fees	500,000		500,000	
Employee payables (Gratuity)	40,110,518		31,247,086	
Other payables	136,995,653		155,139,734	
Donor Account	25,833,674		19,316,838	
Total trade and other payables	203,439,845		206,203,658	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	163,329,327	81%	174,956,572	85%
1-2 years	40,110,518	19%	31,247,086	15%
Total (tie to above total)	203,439,845		206,203,658	

(Provide brief explanation)

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19. Cash Generated from Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus for the year before tax	(38,219,296)	(1,704,105)
Adjusted for:		
Depreciation	53,148,498	46,128,523
Working capital adjustments		
Increase in receivables	(135,440,542)	141,852,730
Increase in payables	(2,763,813)	(4,901,090)
Net cash flow from operating activities	(123,275,153)	181,376,058

20. Related Party Disclosures

Media Council of Kenya is a Semi- Autonomous Government Agency under the Ministry of Information Communications and the Digital Economy. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

Other related parties include:

- i) The Ministry of Information Communications and the Digital Economy.
- ii) The Media Council Senior management.
- iii) The Council Members.

Description	2024-2025	2023-2024
	Kshs	Kshs
a) Key management compensation		
Councils' emoluments	-	-
Compensation to key management	110,852,628	108,722,235
Total	110,852,628	108,722,235

21. Events after the Reporting Period

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

22. Ultimate And Holding Entity

The Media Council of Kenya is a Semi-Autonomous Government Agency under the Ministry of Information Communication and the Digital Economy. Its ultimate parent is the Government of Kenya.

23. Currency

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs.160,714,085 worth of supply of goods and services, which represents only 23% of the reserved amount.			
4. Delayed Completion of Construction, Partitioning and refurbishment Works for Media Council Offices	<p>The Media Council of Kenya engaged a Contractor at a sum of Kshs. 39,409,525 for the partitioning and refurbishment works for the 1st Floor of Britam Centre on 30 June, 2020 and another Contractor for the construction of Kisumu offices as a contract sum of Kshs. 10,334,769.07 dated 21 December, 2020.</p> <p>However, the work remains incomplete despite the lapse of the contracted project timelines of eight (8) weeks post site handover.</p>	<p><u>Greentides Africa Enterprises Ltd -Head Office</u></p> <ul style="list-style-type: none"> The contractor experienced a delay in the commencement of the partitioning works due to the interruptions due to the exigencies of covid 19 pandemic. A certificate of completion issued on the 21st of May, 2025. The final payment was made on the 11th of August, 2025. <p><u>Red Ladder Kenya Limited (Office Partitioning – Kisumu)</u></p> <ul style="list-style-type: none"> The works were completed and the site handed over. However, before the issuance of certificate of completion, the roof was damaged by heavy rainfall. The repair works had been completed but Ministry of Public Works is yet to issue a certificate of completion to the contractor. 	NOT RESOLVED	30 June 2026



.....
Chief Executive Officer

Date: 19th November, 2025

APPENDIX I: Implementation Status of Auditor-General's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Failure to appoint council members	As reported in the prior year, the Council operated without Council Members. In the circumstances, the Council was in breach of the law.	<ul style="list-style-type: none"> • However, the process was challenged in court and a court order stopping the process was issued, pending determination of the issues raised by the petitioner. • The process was completed and the final four Council members required to complete the composition were appointed via a Gazette notice issued on the 28th of November, 2025. 	RESOLVED	N/A
2. Failure to fully constitute Media complaints commission	The Council operated without functioning Audit Committee as stated in regulations 162(1) of the Public Finance Management Regulations 2015. In addition, the Council's Strategic Plan is at draft stage.	<ul style="list-style-type: none"> • The recruitment process for the Complaints Commission was duly completed and the names of the appointees gazetted by the Cabinet Secretary in charge of the Ministry of Information, Communications and the Digital Economy on the 10th of July, 2024 • The Cabinet Secretary in charge of the Ministry of ICTD & Digital Economy appointed the final two Complaints Commissioners via a gazette notice issued on the 27th of June, 2025, thereby completing the composition of the Media Complaints Commission. 	RESOLVED	N/A
3. Non-adherence to 30% Access to Government Procurement Opportunities Procurement guidelines	Review of procurement documents provided for audit, revealed that the Council had Kshs.209,203,701 which represents 30% of Kshs.697,345,670 of the procurement plan budgets reserved for the special groups (Youth, Women and PWDs). However, the Council awarded the special groups a total of	<ul style="list-style-type: none"> • Procurements reserved by the Council for special interest groups were adversely affected by the circular on austerity measures issued by the National Treasury on the 18th of March, 2024. • The Council has also experienced a low uptake of its tenders by the special interest groups. 	RESOLVED	N/A

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Appendix V

Name of Transferring entity...Ministry of Information Communication and The Digital Economy

Name of Beneficiary entity...Media Council of Kenya

Confirmation of amounts received by Media Council of Kenya as at 30 th June 2025					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
FT24218JZRB9	8-Aug-2024	833,333.00	-	833,333.00	Recurrent
FT24218FS3BR	8-Aug-2024	58,908,333.00	-	58,908,333.00	Recurrent
FT242608LCCV	16-Sep-2024	833,333.00	-	833,333.00	Recurrent
FT2426020DMM	16-Sep-2024	71,408,333.50	-	71,408,333.50	Recurrent
FT24283X783F	9-Oct-2024	833,334.00	-	833,334.00	Recurrent
FT24283XVWBF	9-Oct-2024	71,408,333.50	-	71,408,333.50	Recurrent
FT24317MGP4R	12-Nov-2024	833,333.30	-	833,333.30	Recurrent
FT24317KGVDS	12-Nov-2024	67,241,666.70	-	67,241,666.70	Recurrent
FT24338V06DR	3-Dec-2024	67,241,666.60	-	67,241,666.60	Recurrent
FT243382T22L	3-Dec-2024	833,333.30	-	833,333.30	Recurrent
FT25002N24WK	2-Jan-2025	833,333.30	-	833,333.30	Recurrent
FT25002SX3J3	2-Jan-2025	67,241,666.60	-	67,241,666.60	Recurrent
FT25038VQ5DT	7-Feb-2025	833,333.00	-	833,333.00	Recurrent
FT25038ZYLMK	7-Feb-2025	67,241,666.00	-	67,241,666.00	Recurrent
FT25071Z6JLR	12-Mar-2025	833,333.00	-	833,333.00	Recurrent
FT250716HTWL	12-Mar-2025	67,241,667.00	-	67,241,667.00	Recurrent
FT25093KGTW8	3-Apr-2025	67,241,667.00	-	67,241,667.00	Recurrent
FT2509369QGD	3-Apr-2025	833,334.00	-	833,334.00	Recurrent

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FT2512575S61	5-May-2025	133,908,333.30	-	133,908,333.30	Recurrent
FT25125L9185	5-May-2025	833,333.30	-	833,333.30	Recurrent
FT251506WFFV	30-May-2025	833,333.30	-	833,333.30	Recurrent
FT251507LNH1	30-May-2025	133,908,333.30	-	133,908,333.30	Recurrent
Total				1,016,900,000	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department - Disbursing Entity:

Name Koranyi P. Sign [Signature] Date 27/8/2025

Head of Accounts Department - Beneficiary Entity:

Name GEORGE MAINA Sign [Signature] Date 27/8/2025



Fm
7/27
24/7/25

REPUBLIC OF KENYA
MINISTRY OF INFORMATION, COMMUNICATIONS AND
THE DIGITAL ECONOMY
STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATION
Office of the Principal Secretary

Telephone Nairobi 020 4920000/100
Website: www.information.go.ke
Email: psbroadcasting@ict.go.ke
When replying please quote:

Telposta Towers
P.O. Box 30025
NAIROBI
KENYA

20 JUL 2025

Ref. No. MICDE/BT/ACCT/PFD/16//11 VOL.II (77)

21st July, 2025

Chief Executive Officer
Media Council of Kenya
NAIROBI

Attn. Finance Manager

RE: DISBURSEMENT OF FUNDS TO MEDIA COUNCIL OF KENYA FOR FINANCIAL YEAR 2024/2025

The above subject matter refers.

The State Department for Broadcasting and Telecommunication wishes to confirm the amounts disbursed to you as at 30th June 2025 as indicated in the table below.

Please compare the amounts disbursed to you with the amounts you received and populate Column E in the table below. Sign and stamp in the space provided, and return it to this Office on or before 24th July, 2025.

Confirmation of amounts received by Media Council of Kenya as at 30 th June 2025							
REFERENCE NO.	DATE DISBURSED	RECURRENT	DEVELOPMENT	INTER-MINISTERIAL	TOTAL	Amounts received by Media Council of Kenya	DIFFERENCE
		(A)	(B)	(C)	(D)=(A+BC)	(E)	(F)=(D-E)
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
30/8/2024	JULY 2024	59,741,666.00	0	0	59,741,666.00	59,741,666	—
13/9/2024	AUGUST 2024	72,241,666.50	0	0	72,241,666.50	72,241,666.50	—
8/10/2024	SEPTEMBER 2024	72,241,667.50	0	0	72,241,667.50	72,241,667.50	—
11/11/2024	OCTOBER 2024	68,075,000.00	0	0	68,075,000.00	68,075,000	—

2/12/2024	NOVEMBER 2024	68,075,000.00	0	0	68,075,000.00	68,075,000	—
31/12/2024	DECEMBER 2024	68,075,000.00	0	0	68,075,000.00	68,075,000	—
6/2/2025	JANUARY 2025	68,074,999.00	0	0	68,074,999.00	68,074,999	—
11/3/2025	FEBRUARY 2025	68,075,000.00	0	0	68,075,000.00	68,075,000	—
2/4/2025	MARCH 2025	68,075,001.00	0	0	68,075,001.00	68,075,001	—
2/5/2025	APRIL 2025	134,741,666.60	0	0	134,741,666.6 0	134,741,666.60	—
29/5/2025	MAY 2025	134,741,666.60	0	0	134,741,666.6 0	134,741,666.60	—
30/6/2025	JUNE 2025	134,741,666.60	0	0	134,741,666.6 0	134,741,666.60	—

Please confirm that the amount shown above are correct as of the date indicated.

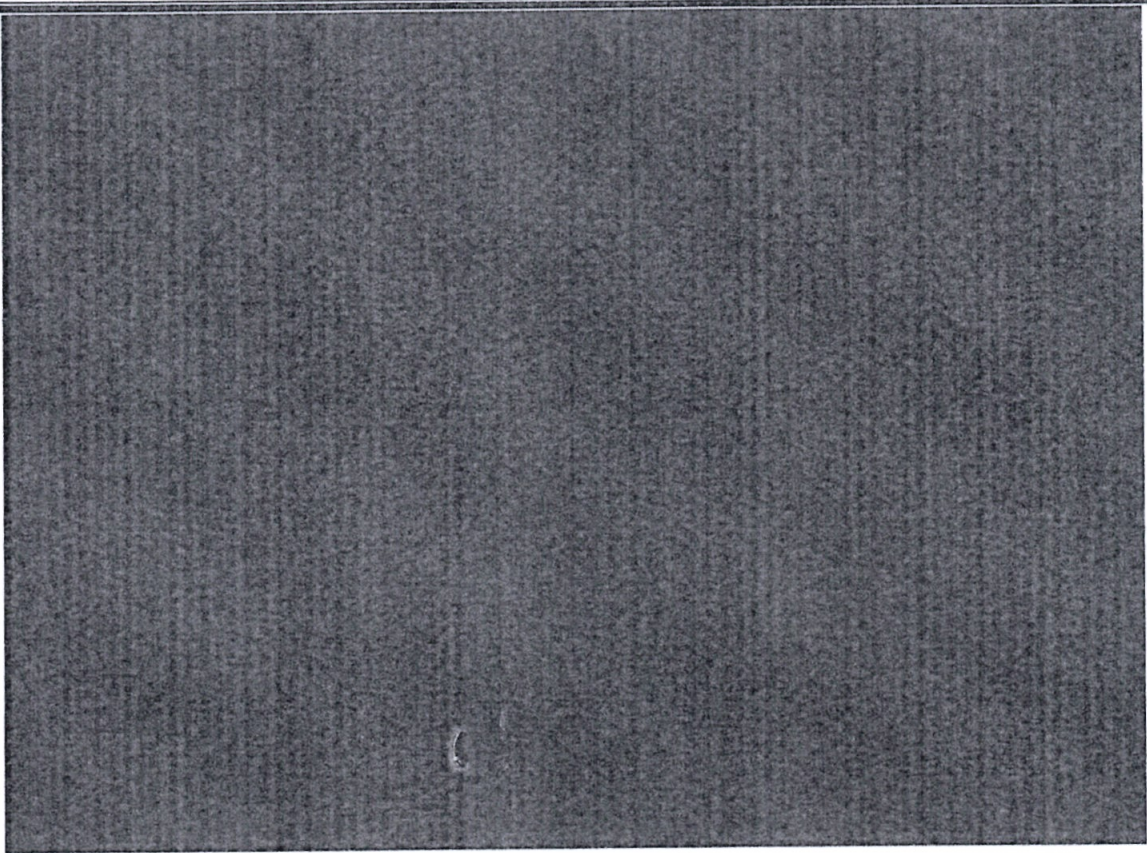
Finance Manager:

Name: Panellah Perpetua Signature: [Signature] Date and stamp: 25/07/2025


Karanja P.
For: PRINCIPAL SECRETARY

CC: - **Director General, Accounting Services & Quality Assurance**
National Treasury
NAIROBI

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