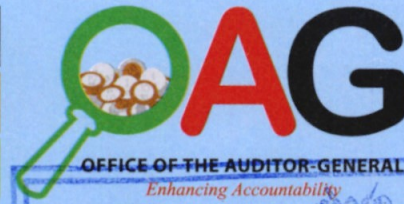


REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 30 JUN 2026

DAY.

Tuesday

OF

TABLED

CLERK-AT
THE-TABLE:

The Deputy
Majority Whip
Wissud chebet

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

THOMAS FISH SECONDARY SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2025

KAJIADO COUNTY

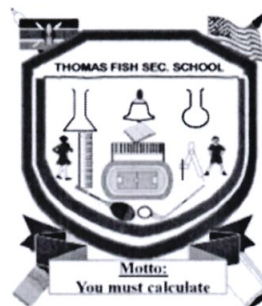




OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

20 APR 2026

RECEIVED



THOMAS FISH

Secondary School

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

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

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

2. Key School Information and Management

(a) Background information

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

The school was registered in **03/2023** under registration number **34S3000234** and is currently categorized as a **Sub County** public school established, owned or operated by the Government.

The school is a day/boarding school and had **43** number of students as at **30th June 2025**. It has **1** streams and **10** teachers of which **1** teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Stanley Ntitanian	Chairman	21 st Dec. 2020
2	Mr. R. L. Saitabaw	Secretary- Principal	30 th May 2023
3	Paul Solitei	Member	21 st Dec. 2020
4	Richard Leng'ete	Member	21 st Dec. 2020
5	James Pileu	Member	21 st Dec. 2020
6	Ruth timothy	Member	21 st Dec. 2020
7	Richard Tokoin	Member	21 st Dec. 2020
8	Nicholas Raria	Member	21 st Dec. 2020
9	Cecilia Koyeyio	Member – Rep CEB	21 st Dec. 2020
10	Mercy Mwangi	Member Rep Teachers	21 st Dec. 2020
11	Jonathan Kitoipei	Member	21 st Dec. 2020
12	James Parsaloi	Member Special Needs	21 st Dec. 2020
13	Julius Marao	Member - Community	21 st Dec. 2020
	Erick Ndungwa	Rep Students	21 st Dec. 2020
	Rahab Kuntai	Member	21 st Dec. 2020
	Kelly Marina	Member	21 st Dec. 2020

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Stanley Ntitanian 2. Saitabaw Rhennos 3. PA chairperson 4. Julius Marao 5. James Pileu	Chairperson Secretary memeber Member Member	1/3 3/3 3/3 0/3 1/3
2	Audit Committee	1. Mr. Richard Leng'ete 2. Mr. Richard Tokoin 3. Nicholas Raria 4. Ruth timothy 5. Stanley Ntitanian	Chairperson Secretary memeber Member Member	0/0 0/0 0/0 0/0 0/0
3	Finance,procurement and general purposes Committee	1. Mr. Richard Leng'ete 2. Mr. Richard Tokoin 3. Nicholas Raria 4. Ruth timothy 5. Stanley Ntitanian	Chairperson Secretary memeber Member Member	0/0 0/0 0/0 0/0 0/0
4	Academic Committee	6. James Pileu 7. Mercy Mwangi 8. Nicholas Raria 9. Mr. Kaboye 10. Mr. Muiruri	Chairperson Secretary memeber Member Member	0/0 0/0 0/0 0/0 0/0
5	Development Committee	1. Mr. Richard Leng'ete 2. Mr. Richard Tokoin 3. Nicholas Raria 4. Ruth timothy	Chairperson Secretary memeber Member	0/0 0/0 0/0 0/0

THOMAS FISH SECONDARY SCHOOL

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

		5. Stanley Ntitanian	Member	0/0
6	Discipline and welfare Committee	1. PA Chairperson 2. James Parsaloi 3. Kelly marina 4. Nicholas Raria 5. Paul Solitei	Chairperson Secretary memeber Member Member	0/0 0/0 0/0 0/0 0/0

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mr. R. L. Saitabaw	TSC No. 375627
2	Deputy Principal	Sammy Kaboye	TSC No. 380412
3	School Bursar		ICPAK No.
4	Other (Clerk)	Hirum Gatugi	ID No. 25449442

(e) Schools contacts

Post Office Box: 154-90132
Telephone: 0796485817
E-mail: thomasfishsecschool@gmail.com
Website: N/A
Face book: NA
Twitter: N/A

(f) School Bankers

Name of Bank: KCB
Branch EMALI
Postal Address. 9-90121 EMALI

(g) Independent Auditors

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

3. Summary Report of Performance of The School

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

a) Financial performance:

- *Surplus/ deficit for the year and a comparison of the same for the last three years*

FY	2024/2025	2023/2024	2022/2023	2021/2022
SURPLUS	(223,120)	227,485	139,459	(554,002)

- *Capitation grants from the Ministry of Education for the last three years*

FY	2024/2025	2023/2024	2022/2023	2021/2022
CAPITATION	651,035	979,530	1,111,935	1,811,470

- *A three-year overview of growth of other income(s) earned by the school.*

N/A

- *A three-year overview of growth in expenditure of the school*

FY	2024/2025	2023/2024	2022/2023	2021/2022
EXPENDITURE	2,370,640	2,727,015	3,603,818	5,311,569

- *Movement of debtors and creditors of the school over the last three years*

FY	2024/2025	2023/2024	2022/2023	2021/2022
DEBTORS	227,297.36	12,000	386,946	279,003
CREDITORS	103,350.00	34,848.00	101,912	30,800
FEE PREPAYMENT	87,308.16	31,410.00	41,105.00	84,813.00

b) Teacher Student ratio:

1:4

TEACHERS

TSC	BOM	TOTAL
9	1	10

TEACHER/SUBJECT

S/N	SUBJECT	TEACHER
1.	English	2
2.	Kiswahili	2
3.	Mathematics	1
4.	Biology	2
5.	Physics	2
6.	Chemistry	2
7.	History	2
8.	Geography	1
9.	Cre	1
10.	Agriculture	1
11.	Business Studies	0

STUDENTS

		boys	girls	total
2024/2025	f1	0	0	0
	f2	9	5	14
	f3	7	7	14
	f4	9	6	15
total		25	18	43

c) The mean score in the 2024 KCSE:

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	PTS	GRD	DEV
2021	15										2	9	4	1.867	D-	+0.117
2022	17								1	2	5	8	1	2.467	D	+0.780
2023	23									4	6	12	1	2.565	D	-0.082
2024	21								2	2	5	9	3	2.571	D	+0.006

d) Number of Candidates in the 2024 KCSE:

YEAR	ENT
2021	15
2022	17
2023	23
2024	21

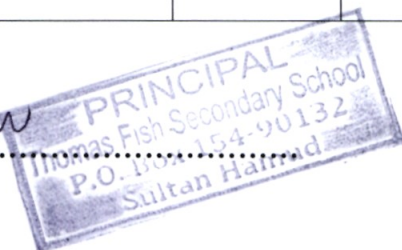
e) The capacity of the school:

S/No	Facility	No. of Learners	No of Available facilities	Optimum Required	Shortage/Excess	Remarks
1	Classrooms	43	4	8	4	
2	Dormitory	43	2	4	2	
3	Laboratory	43	1	3	2	
4	Library	43	1	2	1	Needs equipping
5	ICT Room	43	1	2	1	Needs equipping
6	Kitchen	43	1	1	-	
	Dining Hall	43	1	1	-	Needs equipping
7	Toilet-Boys	25	13	30	17	
	Toilets-Girls	18	4	30	26	

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
school fence	MOE/PA	75%	2 million	1.6 million	on availability of funds

.....
School Principal



4. Statement of School Management Responsibility

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

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

The Board of Management of **THOMAS FISH SECONDARY SCHOOL** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

P. Kam
.....

Name: PARSEEN IKAM

Designation: Chairman, School Board of Management

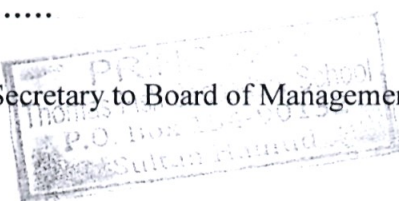
Date: 19/4/26

G. Mwaniki
.....

Name: GERALD MWANIKI

Designation: School Principal & Secretary to Board of Management

Date: 19/4/26



G. H. Mwai
.....

Name: Gatugi Hiram Mwai

Designation: Bursar/ Finance Officer

Date: 19/4/26

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON THOMAS FISH SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – KAJIADO COUNTY

PREAMBLE

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

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

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying transitional IPSAS financial statements of Thomas Fish Secondary School set out on pages 1 to 17, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in

Report of the Auditor-General on Thomas Fish Secondary School for the year ended 30 June, 2025 – Kajiado County

accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the transitional IPSAS financial statements do not present fairly, in all material respects, the financial position of Thomas Fish Secondary School as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and do not comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments reflects a deficit of Kshs.223,120, while the statement of assets and liabilities reflects a deficit of Kshs.496,073, resulting in an unexplained variance of Kshs.272,953. Further, the statement of assets and liabilities reflects a total cash and cash equivalents balance of Kshs.155,188, while the statement of cash flows reflects a closing cash and cash equivalents balance of Kshs.1,947,871, resulting in an unexplained variance of Kshs.1,792,683.

In addition, the statement of assets and liabilities reflects accounts payables balance of Kshs.3,714,855 while Note 14a to the financial statements reflects a balance of Kshs.3,510,547, resulting in an unexplained variance of Kshs.204,308.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed

2. Unsupported Payments

The statement of financial performance reflects Boarding and School fund payments of Kshs.1,410,214 as disclosed in Note 9 to the financial statements. However, the payment vouchers were not adequately supported with documents such as requisitions, local purchase orders, delivery notes, inspection reports, and goods received notes.

In the circumstances, the regularity, accuracy and completeness of the boarding and School fund payments amount of Kshs.1,410,214 could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.155,188 as disclosed in Note 10 and Note 11 to the financial statements comprised of tuition, operations, School fund account/boarding, parent association development, infrastructural bank accounts and cash in hand with balances of Kshs.3,278, Kshs.30,075, Kshs.17,978, Kshs.103,548, and Kshs.310, respectively. However, the balances were not supported by a Board of Survey report, cash count certificate, bank reconciliations and bank balance certificates.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.155,188 could not be confirmed.

4. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.5,507,848. However, the supporting schedules and issued invoices were not provided for audit review. Further, as disclosed in Note 13 to the financial statements, the balance includes receivables amounting to Kshs.3,923,202, which have been outstanding for over three (3) years. However, there was no policy for the impairment of long outstanding fees arrears, casting doubt on the fair presentation of the accounts receivable balance.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.5,507,848 could not be confirmed.

5. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.3,714,855 as disclosed in Note 14 to the financial statements. However, the balance was not supported with invoices or a detailed schedule.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.3,714,855 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Thomas Fish Secondary School 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 adverse opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.2,459,363 and Kshs.1,905,422 respectively, resulting in an under-funding of Kshs.553,941 or 23% of the budget. However, the School spent an amount of Kshs.2,328,835 against actual receipts amounting to Kshs1,905,422 resulting in over-utilization of Kshs.350,302 or 22% of actual receipts.

The under-funding and over-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the effect of matters described in the Basis for Adverse Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the financial year 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for Public Secondary Schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

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

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is no material misstatement of this Other Information, I am required to report that fact. I have nothing to report to this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

The statement of receipts and payments reflects Boarding and School fund payments amount of Kshs.1,410,214 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.20,650 transferred to the Kenya Secondary School

Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government Funding System and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA, amounting to Kshs.20,650 could not be confirmed.

2. Failure to Pay Long Outstanding Payables as a First Charge

The statement of assets and liabilities reflects accounts payables balance of Kshs.3,714,855 as disclosed in Note 14 to the financial statements. However, included in the balance are trade payables of Kshs.3,301,637, which have been outstanding for more than three (3) years, but were not paid as a first charge to the budget in the subsequent year. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015, which states that debt service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the Government does not default on debt obligations.

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

3. Failure to Maintain Procurement Records

Review of expenditure records revealed that the School did not maintain procurement records, such as tender documents, tender advertisements, bid evaluation reports, correspondence with the suppliers, contract documents, payment certificates and contract performance monitoring reports. This was contrary to Section 68 of the Public Procurement and Asset Disposal Act, 2015 that requires an accounting officer of a procuring entity to keep records for each procurement for at least six (6) years after the resulting contract has been completed or, if no contract resulted, after the procurement proceedings were terminated.

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

4. Failure to Prepare a Strategic Plan

During the year under review, the School did not have an approved Strategic Plan. This was contrary to Regulation 32(5) of the Public Finance Management (National Government) Regulations, 2015, which requires all budget proposals to be supported by the National Government entity's strategic plan.

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

5. Failure to Fully Transfer Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amounting to Kshs.526,944 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.114,500 in respect of infrastructure grants, which were to be transferred to the infrastructure bank account for maintenance and improvement of the School's facilities.

However, only Kshs.87,000 was transferred to the infrastructure account, leaving a balance of Kshs.27,500 as at 30 June, 2025. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021, which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the School infrastructure account within fifteen (15) days upon receipt of the funds in the operations account.

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

6. Unconfirmed Students' Enrollment in NEMIS

Review of the National Education Management Information System (NEMIS) revealed that the School did not provide the required data. As a result, official receipts for the capitation were not uploaded to the system as required. Further, the accuracy and completeness of the student enrolment records captured in NEMIS could not be verified.

In the circumstances, the accuracy of the student's enrollment in the School could not be confirmed.

7. Failure to Prepare School Improvement Plan

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

In the circumstances, Management was in breach of the Ministry of Education guidelines.

8. Non-Compliance with National Cohesion and Integration Act, 2008

During the year under review, the School Board of Management was constituted by 16 members, out of which 15 members or 94% were from the same ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

9. Excess Supply of Books

During the year under review, the Ministry of Education, through the Kenya Institute of Curriculum Development (KICD), delivered to the School, fifty-five (55) set books titled "The Pearl". However, records revealed that none of the books were issued to the students. The basis of the distribution of the books to the School was not explained.

In the circumstances, value for money on the excess textbooks could not be confirmed.

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

Report of the Auditor-General on Thomas Fish Secondary School for the year ended 30 June, 2025 – Kajiado County

the financial statements comply in all material respects with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Failure to Close Dormant Bank Account

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.155,188. . However, as disclosed in Note 10 and 11 to the financial statements, the balance includes a balance of Kshs.185 held in a local bank account, which has remained dormant for over five (5) years and continues to incur unnecessary running expenses. No explanation was given for the failure to close the dormant bank account.

In the circumstances, the existence of effective controls on cash management could not be confirmed.

2. Lack of an Audit Committee

During the year under review, the School had not constituted an Audit Committee as required by Regulation 166(2) of the Public Finance Management (National Government) Regulations, 2015 which states that, each year the audit committee shall carry out an annual review of the independence performance and competency of the internal unit and comment on effectiveness in the annual report. Further, Section 61(2)(d) of the Basic Education Act, 2013 requires the Board of Management to establish an Audit Committee among other Board committees.

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

3. Weaknesses in the Board of Management

Although records indicate that the School Board of Management was constituted under Section 55 of the Basic Education Act, 2013. However, appointment letters for all the board members and meeting attendance register, and payment schedules were not provided for audit review.

In the circumstances, the effectiveness of the governance mechanism at the School could not be confirmed.

4. Inadequate Pest Control Measures

Inspection carried out at the School revealed a significant termite infestation affecting several areas of the premises, particularly the library, classrooms and offices. As a result, several library books have been damaged. No effective measures have been implemented to address the situation.

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

5. Inadequate Controls for Management of Textbooks

Audit review of the School's controls over textbook management revealed weak controls. Management did not provide delivery notes to verify the quantities, values, and details of textbooks and instructional materials received from the Ministry of Education. Although records showed some books were issued to a library, the School lacked a physical library and a librarian, making it difficult to track the movement and condition of the books. In addition, no evidence of an annual stocktake was provided. The School also did not have adequate storage facilities (such as shelves and labeled storage), which hindered proper identification and proper management of books and other school items.

In the circumstances, the existence of effective measures for managing textbooks could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

2 May, 2026

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

Description Of Vote Head	Note	2024/2025	2023/2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	124,090	164,303
Government grants for operations	2	526,944	815,227
Government Grants for infrastructure	3	149,000	234,000
School fund income- parents' contributions	4	1,347,485	1,740,970
Miscellaneous incomes	5	-	-
Total Revenue		2,147,520	2,954,500
Expenditure			
Tuition	6	163,877	140,399
Operations	7	646,297	777,723
Infrastructure	8	150,252	130,368
Boarding and school fund	9	1,410,214	1,678,526
Total Expenditure		2,370,640	2,727,015
Surplus/Deficit		(223,120)	227,485

The school financial statements were approved on

and signed by:

P. Kam

Name: PARSEEN IKAM

Chair BOM

Date: 19/10/2025

G. Mwani

Name: GERALD MWANIKI.
School Principal/ Secretary to
BOM

Date: 19/10/2025

Thomas Fish Secondary School
P.O. Box 154-90132
Sultan Hamud

PRINCIPAL
Thomas Fish Secondary School
P.O. Box 154-90132

Name: Gatugi Hiram Mwai

Bursar/ Finance Officer

Date: 19/10/2025

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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	154,878	377,999
Cash balances	11	310	310
Short term investments	12	-	-
Total cash and cash equivalent		155,188	378,309
Account's receivables	13	5,507,848	5,554,552
Total financial assets (a)		5,663,036	5,932,861
Financial liabilities			
Accounts payables	14	3,714,855	3,488,607
Total Financial Liabilities (b)			
Net financial assets (a-b)		1,948,181	2,444,254
Represented by			
Accumulated fund b/fwd	15	2,444,254	2,501,277
Surplus/deficit for the year		(496,073)	(57,023)
Net Assets		1,948,181	2,444,254

The school's financial statements were approved on 22/07/2025 and signed by:

P. Kam

Name: PARSEEN IKAM

Chair BOM

Date: 19/8/25

amw

Name: GERALD MWANIKI.
School Principal/ Secretary to
BOM

Date: 19/8/25



H. H. H.

Name: Gatugi Hiram Mwai

Bursar/ Finance Officer

Date: 19/8/25

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

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		124,090	164,303
Government grants for operations		526,944	815,227
Government grants for infrastructure		149,000	234,000
School fund income- parents contributions/ fees		1,300,781	1,406,404
Other income		-	-
Total receipts		2,100,816	2,619,935
Payments			
Cash outflows for tuition		217,227	175,247
Cash outflows for operations		763,297	777,723
Cash outflows Boarding/lunch and school fund payments		1,466,112	1,593,621
Total payments		2,446,636	2,546,590
Net cash inflow/outflow from operating activities		(345,821)	73,344
Cash flow from investing activities			
Acquisition of assets		150,252	130,368
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		150,252	130,368
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(496,073)	(57,023)
Cash and cash equivalent at beginning of the FY		2,443,944	2,501,277
Cash and cash equivalent at end of the FY		1,947,871	2,443,944

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(The above presentation of the cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

THOMAS FISH SECONDARY SCHOOL

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

The school's financial statements were approved on 19/4/25 and signed by:

P. Kam

Name: PARSEEN IKAM

Chair BOM

Date:

19/4/25

G. Mw

Name: GERALD MWANIKI.
School Principal/ Secretary to
BOM

Date:

19/4/25

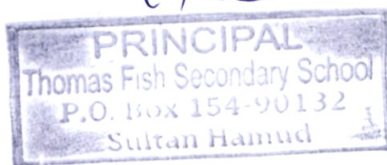
G. H. Mwai

Name: Gatugi Hiram Mwai

Bursar/ Finance Officer

Date:

19/4/25



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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	198,083.20		198,083.00	124,090.00	63%
(2) Capitation Grant on Operations					
Personnel Emoluments					
Repairs And Maintenance	149,000.00		149,000.00	152,549.00	102%
Administration Costs	708,000.00		708,000.00	296,772.20	42%
Activity	80,000.00		80,000.00	31,230.00	39%
3) FDSE for infrastructure					
Maintenance &Improvement MoE					
Administration Block					
(4) Fees Charged on Parents					
Personnel Emoluments					
Repairs And Maintenance	150,000.00		150,000.00	67,543.00	45%
Administration Costs	336,500.00		336,500.00	383,177.48	114%
Activity	8,900.00		8,900.00	8,953.00	101%
Fee On Boarding Equipment and Stores	828,880.00		828,880.00	841,107.00	101%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
5) Miscellaneous Income					
Loans / Borrowing					
Income From Any Other Investment					
Total Income	2,459,363		2,459,363	1,905,421.68	
(6) Expenditure For Tuition					
Teaching / Learning Materials	198,083.00		198,083.00	154,870.00	78%
Bank Charges					
(7) Expenditure For Operations					
Administration Cost	708,000.00		708,000.00	479,930.00	68%
Repairs And Maintenance & Improvements	150,000.00		150,000.00	149,000.00	99%
Activity Expenses	8,900.00		8,900.00	16,650.00	187%
SMASSE					
(8) Expenditure For infrastructure					
fence	150,000.00		150,000.00	149,000.00	99%
Purchase of equipment					
(9) Expenditure For school fund/lunch/boarding					
Administration Costs	670,000.00		670,000.00	689,300.00	103%

THOMAS FISH SECONDARY SCHOOL

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Fee On Boarding Equipment and Stores	828,880.00		828,880.00	610,585.00	74%
Activity	80,000.00		8,000.00	79,500.00	994%
	2,721,863		2,721,863	2,328,835	

i. The expected MOE funding was not met the utilisation below 90%

ii. The expected enrolment for the day scholars was not met hence the utilisation beyond 100%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

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

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

3. In-kind contributions

In-kind contributions are donations that are made to the *school* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *school* includes such value in the statement of financial performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Teaching / Learning Materials	124,090.40	164,303.40
Total	124,090.40	164,303.40

2 Government Grants for Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Repairs And Maintenance	152,550	65,000
Medical	46,392	-
Administration Costs	296,772	740,227
Activity	31,230	-
Boarding Account	-	10,000
Total	526,944	815,227

3 Government Grants for infrastructure

Description	2024/2025	2023/2024
	Kshs	Kshs
Maintenance & Improvement	149,000.00	234,000.00
Total	149,000.00	234,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2024/2025	2023/2024
	Kshs	Kshs
Repairs and maintenance	67,543	55,281
Administration costs	155,880	221,418
Activity	8,954	23,379
Fee on Boarding Equipment and stores	841,108	1,106,327
Arrears	274,001	271,355
Bursary	-	30,000
Prepayment	-	33,210
Total	1,347,485	1,740,970

5 Miscellaneous Incomes

Description	2024/2025	2023/2024
	Kshs	Kshs
Rent Income	-	-
Income From Farming Activities	-	-
Other Income (<i>specify</i>) *	-	-
Total	-	-

6 Tuition

Description	2024/2025	2023/2024
	Kshs	Kshs
Reference materials	-	14,000
Teaching / Learning Materials	104,870	125,125
Bank Charges	9,007	1,274
Creditors	50,000	-
Total	163,877	140,399

7 Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Personnel Emoluments	-	62,140.00
Administration Cost	479,930	480,635
Repairs And Maintenance & Improvements	149,000	234,000
Activity Expenses	16,650	
Others (Bank Charges)	717	948
Total	646,297	777,723

8 Infrastructure

Description	2024/2025	2023/2024
	Kshs	Kshs
School Fence	150,000.00	130,000.00
Bank Charge	252.00	367.50
Total	150,252.00	130,367.5

9 Boarding And School Fund

Description	2024/2025	2023/2024
	Kshs	Kshs
Repairs And Maintenance & Improvements	15,000	
Administration Costs	689,300	804,790
Boarding Account	-	10,000
Bank Charges	10,424	4,766
Fee On Boarding Equipment and Stores	610,585	757,170
Prepaid Fee	5,405	1,800
Arrears	-	12,000
Bursary	-	30,000
Activity	79,500	58,000
Total	1,410,214.00	1,678,526.35

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024/2025	2023/2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1109551576	3,278	38,065
Operations Account	Active	1109551371	30,075	164,428
School Fund Account/Boarding	Active	1116197359	17,978	70,707
Parent Association Development Account	Active	1106013972	-	-
Infrastructural Account	active	1259433188	103,548	104,800
Total			154,878	377,999

11 Cash In Hand

Description	2024/2025	2023/2024
	Kshs	Kshs
Notes and Coins	310.00	310.00
Total	310.00	310.00

12 Short Term Investments

Description	2024/2025	2023/2024
	Kshs	Kshs
Total	-	-

13 Accounts Receivable

Description	2024/2025	2023/2024
	Kshs	Kshs
Fees Arrears	5,507,848.36	5,554,552.00
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)		
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	5,507,848.36	5,554,552.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	227,297.36	4%	12,000.00	0%
Between 1- 2 years	-	0%	115,591.00	2%
Between 2-3 years	1,357,349.00	25%	1,503,759.00	27%
Over 3 years	3,923,202.00	71%	3,923,202.00	71%
Total (should tie to note 13 a)	5,507,848.36		5,554,552.00	

14 Accounts Payable

Description	2024/2025	2023/2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	3,510,547.00	3,457,197.00
Prepaid Fees	87,308.16	31,410.00
Retention Monies		
Unpaid salaries and statutory deductions	117,000.00	-
Caution money	-	-
Other payables (specify)	-	-
Total	3,714,855.16	3,488,607.00

14a. Ageing Analysis of Accounts Payable

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	103,350.00	3%	34,848.00	1%
Between 1- 2 years	86,760.00	2%	101,912.00	3%
Between 2-3 years	18,800.00	1%	18,800.00	1%
Over 3 years	3,301,637.00	94%	3,301,637.00	96%
Total (should tie to note 14)	3,510,547.00	%	3,457,197.00	%

15 Fund Balance Brought Forward

Description	2024/2025	2023/2024
	Kshs	Kshs
Bank Balances	377,999	150,514
Cash Balances	310	310
Short Term Investments		-
Receivables	5,554,552	5,813,907
Payables	(3,488,607)	(3,463,454)
Total	2,444,254	2,501,277

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2024/2025	2023/2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

17 Biological assets

Description	Numbers	2024/2025	2023/2024
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		3,500	3,000
Coffee Or Tea Plantation		-	-
Poultry		-	-
Others (specify)		-	-
Total		3,500	3,000

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

Other important disclosure notes**19 Stock/ Inventory**

Description	2024/2025	2023/2024
	Kshs	Kshs
Food stuffs	-	-
Lab consumables	-	-
Farm produce	-	-
Medication	-	-
Construction Materials	-	-
Others (specify)	-	-
	-	-

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

THOMAS FISH SECONDARY SCHOOL

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

20 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Sign and Date
Principal



12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2025	2024	
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction of buildings						
1. Jared Otieno	111,702	2014		111,702	111,702	
2. Wycliffe Lijoodi	106,470	2014		106,470	106,470	
3. Mercy Lewett	385,400	2016		385,400	385,400	
4. Dpl Festive	26,735	2016		26,735	26,735	
5. Kepoi Setero	56,400	2017		56,400	56,400	
6. Josph Nkeleyian	260,000	2015		260,000	260,000	
7. School equipments	37,000	2019		37,000	37,000	
8. Trumpet computers service	474,501	2012		474,501	474,501	
9. Kamishen bookshop	100,530	2016		100,530	100,530	
10. Ebenezer lab and tech	883,664	2012		883,664	883,664	
11. Minever bookshop	36,680	2017		36,680	36,680	
12. L V bookshop		2016				
13. Home health	13,300	2016		13,300	13,300	
14. Cyber school	3,980	2012		3,980	3,980	
15. Dakar General Merchants	24,000	2018		24,000	24,000	
16. Fire Fighting And Equipments	28,800	2013		28,800	28,800	
17. Haron Ngundo	14,325	2015		14,325	14,325	
18. Prime Hood Supplies	538,700	2013		538,700	538,700	
19. Jokmers Hardware	58,450	2013		58,450	58,450	
20. Peter Muriithi	72,000	2021		72,000	72,000	
21. Daniel Tumpei	66,000	2020	50000	16,000	66,000	
22. Dominic Kasyoki	3,000	2014		3,000	3,000	

*THOMAS FISH SECONDARY SCHOOL***Annual Report and Financial Statements For the year ended 30th June 2025**

23. Cubas Gen. Supplies		2022		0		
24. Kepoi Sentero	10,000	2022		10,000	10,000	
25. NHIF	8,800	2022		8,800	8,800	
26. Thomas Ngamau	10,000	2023		10,000	10,000	
27. Zeraki Finance	17,292	2023		17,292	17,292	
28. NHIF	16,000	2023		16,000	16,000	
29. NSSF	13,830	2023		13,830	13,830	
30. Elites Kite Bookshop	44,790	2023		44,790	44,790	
31. Jefam Bookshop		2024		34,848		
32. Altech Hub		2025		40,950		
33. Namnyak Supplies		2025		62,400		
TOTAL	3,422,349	64,572	50,000	3,510,547	3,422,349	

THOMAS FISH SECONDARY SCHOOL

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

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land	47,000,000.00	-	-	47,000,000.00
Buildings And Structures	31,770,000.00	-	-	31,770,000.00
Motor Vehicles	-	-	-	-
Office Equipment, Furniture and Fittings	400,000.00	-	-	400,000.00
Textbooks	-	-	-	-
ICT Equipment	120,000.00	-	-	120,000.00
Tools And Apparatus	70,000.00	-	-	70,000.00
Other Machinery and Equipment	-	-	-	-
Heritage And Cultural Assets	-	-	-	-
Intangible Assets- Soft Ware	120,000.00	-	-	120,000.00
Total	79,480,000.00	-	-	79,480,000.00

(The school should ensure that a detailed fixed assets register is maintained).