

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 JUL 2024	DAY: WEDNESDAY
TABLED BY: HON. (DP) ROBERT S. PUKOSE	OF
CLERK AT THE TABLE: HALIMA SULEIMAN	

**THE AUDITOR-GENERAL**

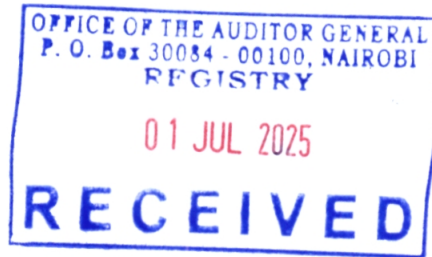
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**ON**

**LORETO KIAMBU GIRLS' HIGH SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

*Revised 30<sup>th</sup> June 2024.*



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*(LORETO KIAMBU GIRLS' HIGH SCHOOL)*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2024**

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

<b>Table of Contents</b>	<b>Page</b>
1. Acronyms and Definition of Key Terms.....	ii
2. Key School Information and Management .....	iii
3. Summary Report of Performance of The School.....	ix
4. Statement of School Management Responsibility .....	xiii
5. Report Of The Independent Auditors ( <i>To be attached</i> ) .....	xiv
6. Statement Of Receipts and Payments for the Year Ended 30 <sup>th</sup> June 2024 .....	1
7. Statement of Assets and Liabilities As At 30 <sup>th</sup> June 2024 .....	2
8. Statement of Cash Flows for the Year Ended 30 <sup>th</sup> June 2024.....	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 <sup>th</sup> June 2024 .....	5
10. Significant Accounting Policies.....	10
11. Notes To the Financial Statements.....	12
12. Annexes .....	23

**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.

*(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)*

## 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 Kiambu County, Kiambu Sub-County.

The school was registered in January 28<sup>th</sup> 2021 under registration number 22S00300635 and is currently categorized as a Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 1505 students as at 30<sup>th</sup> June 2024, It has 6 streams and 65 teachers of which 8 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	Benson Ngugi	Chairman	7/3/2022
2	Md. Lucy Wathika K.	Secretary - Principal	7/3/2022
3	Francis Kimotho	Member	7.3/2022
4	Nicholas Mwirigi	Member	7/3/2022
5	Mary Wanjiku	Member	7/3/2022
6	Charity Maina	Member	7/3/2022
7	Lucy Mwaura	Member	7/3/2022
8	Gathii Irungu	Member – Rep CEB	7/3/2022
9	Richard Omondi	Member Rep Teachers	7/3/2022
10	John Muchai K.	Member - Sponsor	7/3/2022
11	Sr. Maria Thimba	Member - Sponsor	7/3/2022
12	James Njoroge M.	Member - Sponsor	7/3/2022
13	Elizabeth Njeri	Member - Community	7/3/2022
14	Paul Njoroge M.	Member - Community	7/3/2022
15	Joyce Wangui W.	Member - Community	7/3/2022
16	Duncan Mwangi N.	Member – Special Needs	7/3/2022
17	Antonetta Natalia	Rep Students	7/3/2022

*(LORETO KIAMBU GIRLS' HIGH SCHOOL)*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**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	MEMBER NAME	DESIGNATION	NUMBER OF MEETINGS ATTENDED DURING THE YEAR
1	EXECUTIVE COMMITTEE	MR.BENSON NGUGI	BOM CHAIRMAN/CONVENER	2/2
		MS. MARY WANJIKU	BOM VICE CHAIRPERSON	2/2
		MD. LUCY WATHIKA	BOM SECRETARY - PRINCIPAL	2/2
		MR. GATHII IRUNGU	CHAIRMAN DEV. & FINANCE	2/2
		MR. PAUL NJOROGE	PA CHAIRMAN	2/2
		MR. RICHARD OMONDI	DEPUTY PRINCIPAL ACADEMICS	2/2
2	DEVELOPMENT & FINANCE COMMITTEE	MR. GATHII IRUNGU	CHAIRMAN/CONVENER	3/3
		MD. LUCY WATHIKA	BOM SECRETARY- PRINCIPAL	3/3
		MR. RICHARD OMONDI	MEMBER	2/3

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

		MRS. ELIZABETH MBUGUA	MEMBER	3/3
		MR. PAUL NJOROGE	P.A CHAIRMAN	2/3
		MR. DUNCAN NDEGWA	MEMBER	3/3
		MRS. JOYCE WACHIRA	MEMBER	3/3
3	<b>ACADEMIC &amp; DISCIPLINARY COMMITTEE</b>	MRS. CHARITY W. MAINA	CHAIRPERSON/CONVEN ER	5/5
		MD. LUCY WATHIKA	BOM SECRETARY - PRINCIPAL	5/5
		SR. MARIA THIMBA	MEMBER	5/5
		MR. PAUL NJOROGE	PA CHAIRMAN	5/5
		MR. LAWRENCE MUKOLWE	MEMBER	5/5
		MR. RICHARD OMONDI	MEMBER	5/5
4	<b>SCHOOL INFRASTRUCTURE COMMITTEE</b>	MR. NICHOLAS MWIRIGI	CHAIRMAN/CONVENER	4/4
		MR. BENSON NGUGI	BOM CHAIRMAN	4/4
		MD. LUCY WATHIKA	BOM SEC-PRIN	4/4
		MRS. ROSELYN LITABA	SUB-COUNTY DIRECTOR OF EDUCATION	4/4
		MR. PAUL NJOROGE	P.A CHAIRMAN	4/4
		MR. RICHARD OMONDI	MEMBER	4/4
		MR. FRANCIS KIMOTHO	MEMBER	4/4

**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June, 2024 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Md. Lucy Wathika	323307
2	Deputy Principal (Administration)	Juliah Ngunjiri	255042.
3	Deputy Principal (Academics)	Richard Omondi	389665.
4	Bursar	Peter Ngechu	

**(e) Schools contacts**

Post Office Box: PRIVATE BAG, KIAMBU 00900  
Telephone: 0113729307  
E-mail: [loretogirlshighkiambu@gmail.com](mailto:loretogirlshighkiambu@gmail.com)  
Website: [loretogirlshighkiambu.gmail.com](http://loretogirlshighkiambu.gmail.com)  
Facebook:  
Twitter:

**(f) School Bankers**

The school operated four bank accounts and one paybill number as follows

1. Name of Bank: Kenya Commercial Bank  
Branch: Kiambu  
Account Number: 1101939788
2. Name of the Bank: Kenya Commercial Bank  
Branch: Kiambu  
Account Number: 1101937742
3. Name of Bank: Kenya Commercial Bank  
Branch: Kiambu  
Account Number: 1101936517
4. Name of Bank: Kenya Commercial Bank  
Branch: Kiambu  
Account Number; 1139120506
5. MPESA Paybill No. Business Number: 522123  
Account : 85130K  
Attached to Bank Acc. No. 1101939788

*(LORETO KIAMBU GIRLS' HIGH SCHOOL)*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**(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 2023/2024, 2022/2023, 2021/2022, 2020/2021**

<b>YEAR</b>	<b>SURPLUS (KSHS)</b>	<b>DEFICIT (KSHS)</b>
2023/2024	7,406,516.75	
2022/2023	(1,688,885.70)	
2021/2022		(4,893,421.85)
2020/2021	8,173,360.45	

**CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR YEAR 2023/2024, 2022/2023 & 2021/2022**

<b>ACCOUNT</b>	<b>2023/2024 (KSHS)</b>	<b>2022/2023 (KSHS)</b>	<b>2021/2022 (KSHS)</b>
OPERATION	16,007,944.35	11,690,477.05	20,153,736.40
TUITION	3,704,345.00	3,963,340.00	4,611,326.00
<b>TOTAL</b>	<b>19,712,289.35</b>	<b>15,653,817.05</b>	<b>24,765,062.40</b>
No of students	1,505	1554	1536

**OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL**

YEAR	2023/2024 KSHS	2022/2023 KSHS	2021/2022 (KSHS)
TOTAL EXPENDITURE	109,601,473.45	92,388,240.60	110,590,994.95

**MOVEMENT OF DEBTORS OF THE SCHOOL**

	2023/2024 KSHS	2022/2023 KSHS	2021/2022 KSHS
DEBTORS	23,882,085	26,783,858	14,408,919.00

**MOVEMENT OF CREDITORS OF THE SCHOOL**

	2023/2024 KSHS	2022/2023 KSHS	2021/2022 KSHS
CREDITORS	35,829,087	35,344,091	17,330,037

**(b) Teacher Student ratio:**

Between 1<sup>st</sup> July 2023 and 30<sup>th</sup> June 2024 the status of the teaching staff is as follows:

There were 57 teachers posted by the Teachers Service Commission and 8 teachers recruited by the Board of Management making a total of 65 teachers. Teacher student ratio lies as 1:24. There was a shortage of 6 teachers from the given CBE.

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

(c) Mean score in KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	% TRANSITION	SCHOOL TARGET	COMMENTS
2023	360	6.538	175	48.61	7.0	There was a deviation of -0.11 and -3.17 in transition rate.
2022	309	6.648	160	51.78	7.0	There was a deviation of 0.543 in the mean and 13.56% in transition rate.
2021	314	6.076	120	38.22	7.0	There was a deviation of 0.654 in the mean and 15.99% in transition rate.

(d) CAPACITY OF THE SCHOOL

NO. OF STUDENTS	1,505
NO. OF DORMITORIES	12
NO. OF DINING HALLS	1
NO. OF LABORATORIES	4
NO. OF TOILETS	99

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**(d) Development projects carried out by the school:**

NO.	PROJECT	YEAR	STATUS	AMOUNT (KSHS)	FUND SOURCE
1	Completion of CBC Classrooms	2023	Completed	2,466,410	M&I Fund



**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.

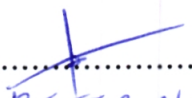
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

The Board of Management of (*Name of 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 30<sup>th</sup> June, 2024, and of the school's financial position as at that date.

.....  
  
Name: **BENSON NGUNI**  
Designation: Chairman, School Board of Management  
Date: **1/7/2025**

.....  
  
Name: **LUCY WATHIKA**  
Designation: School Principal & Secretary to Board of Management  
Date: **1/7/2025**

.....  
  
Name: **PETER N. KARANGU**  
Designation: Bursar/ Finance Officer  
Date: **1/7/2025**

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
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NAIROBI

*Enhancing Accountability*

## REPORT OF THE AUDITOR-GENERAL ON LORETO KIAMBU GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, 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

#### Qualified Opinion

I have audited the accompanying financial statements of Loreto Kiambu Girls' High School set out on pages 1 to 22, which comprise of the statement of assets and liabilities

as at 30 June, 2024 and the statement of receipts and payments, 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 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Loreto Kiambu Girls' High School as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Long Outstanding Accounts Receivables**

The statement of asset and liabilities reflects account receivables of Kshs.23,882,085. Included in the balance are long outstanding fees arrears that are more than one year amounting to Kshs.11,524,927 as shown by the ageing analysis under Note 13(b). However, Management did not provide evidence of the measures being undertaken to collect the long outstanding receivables.

In the circumstances, the accuracy, completeness and recoverability of accounts receivables of Kshs.23,882,085 could not be confirmed.

#### **2. Incomplete Fixed Asset Register**

Annex 2 to the financial statements reflects quantity balance of various assets owned by the school without indicating their value contrary to IPSAS template. Further, review of asset register provided revealed that the register did not indicate the cost price and the method applied on the valuation of assets in the prescribed format indicating the original cost, description, financier, serial/log book number, acquisition date and location.

Further, physical verification of assets revealed that the School has several fixed assets that have been acquired over a period that have not been coded/tagged with unique identification codes.

In the circumstances, the existence, accuracy and completeness of the asset register could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Loreto Kiambu Girl's High School Management in accordance with ISSAI 130 on 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 qualified 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. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there were no key audit matters to report in the year under review.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

### **Other Information**

The Management are responsible for the other information set out on page iii to xiii which comprises of Key School Information and Management, Summary Report of Performance of the School and Statement of School Management Responsibility. 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 a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

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

### **Conclusion**

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

## **Basis for Conclusion**

### **1. Failure to Prepare School Improvement Plan**

During the year under review, the School did not have an approved School improvement plan, 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 Policy Guidelines.

### **2. Unapproved Additional Fees**

The statement of receipts and payments and Note 9 to the financial statements reflects payments for boarding and school fund balance of Kshs.91,157,296. Included in the balance is an amount of Kshs.1,296,741 on parent's project charged per student. However, no approval by the Cabinet Secretary for the Ministry of Education was provided for audit review. This charge was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that parents will only pay for school uniforms and boarding related costs as reflected in the boarding fee's structure and lunch for the day scholars.

In the circumstances, Management was in breach of law.

### **3. Excess Supply of Text Books**

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through the Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed thirty-six thousand one hundred and sixty (36,160) to the School while only twenty five thousand, two hundred eight four (25,284) books were issued to the students, resulting to an unexplained excess textbook of ten thousand eight hundred and seventy six (10,876) in the School store. This was contrary to Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer of a National Government entity to take full responsibility and ensure that proper control systems exist for assets and that (a) preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse; (b) movement and conditions of assets can be tracked and stock levels are at an optimum and economical level.

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

### **4. Failure to Prepare a Procurement Plan**

Review of the financial records revealed that Management procured goods and services valued at Kshs.69,852,108 during the year under review. The details are provided below;

	<b>Item</b>	<b>Amount (Kshs.)</b>
1	Repairs, Maintenance and Improvement	3,110,502.00
2	Maintenance and Improvement	2,838,210.00
3	Sundry Creditors	23,423,165.00
4	Boarding Equipment and Stores	30,543,129.00
5	Uniforms	6,954,030.00
6	Parent project	1,296,741.00
7	School Equipment and Stores	1,686,331.00
	<b>Total</b>	<b>69,852,108.00</b>

However, Management did not prepare an annual procurement plan as part of the annual budget preparation process contrary to Section 53(1) and (2) of the Public Procurement and Asset Disposal Act, 2015 which requires that all procurement by State organs and public entities are subject to the rules and principles of this Act and an Accounting Officer shall prepare an annual procurement plan which is realistic in a format set out in the Regulations within the approved budget prior to commencement of each financial year as part of the annual budget preparation process.

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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### Basis for Conclusion

#### 1. Lack of Approved ICT Policy

Review of the management information system revealed that Management did not have an approved ICT policy, data security and disaster recovery plan which increases the vulnerability of the School's operations to disruptions or outages in ICT systems. Moreover, the School's inability to recover or restore critical infrastructure services and

systems, as mandated by Section 68(2)(c) of the Public Finance Management Act, 2012, poses a significant risk to all operations dependent on ICT systems.

In the circumstances, the assurance regarding the security and reliability of the School's management information system and data remains uncertain.

## **2. Lack of Risk Management Policy**

Review of the governance structure revealed that Management did not establish a risk management policy or document strategies for identifying potential risks that could impact the School's operations contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 that provides the role of Accounting Officer in risk management shall ensure that the national government entity develops (a) risk management strategies, which include fraud prevention mechanism; and (b) a system of risk management and internal control that builds robust business operations.

In the circumstances, effectiveness in risk management 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 Management and those Charged with Governance**

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

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

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

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

  
**FCPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**04 July, 2025**

6. Statement Of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2024

Description Of Vote Head	Note	2023/2024	Insert Comparative 2022/2023
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	3,704,345.00	3,963,340.00
Government grants for operations	2	16,007,944.35	11,690,477.05
Government Grants for infrastructure	3	2,774,040.00	5,855,000.00
School fund income- parents' contributions	4	77,849,055.85	65,385,760.85
Miscellaneous incomes	5	16,672,605.00	3,804,777.00
<b>Total Receipts</b>		<b>117,007,990.20</b>	<b>90,699,354.90</b>
<b>Payments</b>			
Tuition	6	2,778,048.20	3,255,644.60
Operations	7	11,139,709.20	11,757,931.00
Infrastructure	8	4,526,419.75	3,451,810.00
Boarding and school fund	9	91,157,296.30	73,922,855.00
<b>Total Payments</b>		<b>109,601,473.45</b>	<b>92,388,240.60</b>
<b>Surplus/Deficit</b>		<b>7,406,516.75</b>	<b>(1,688,885.70)</b>

The school financial statements were approved on 1/7/ 2025 and signed by:

.....  
Name: BENSON NAGUI  
Chair BOM  
Date: 1/7/2025

.....  
Name: LUCH WATTHIKA  
School Principal/ Secretary to  
BOM  
Date: 1/7/25

.....  
Name: PETER N. KARANGU  
Bursar/ Finance Officer  
Date: 1/7/2025


(LORETO KIAMBU GIRLS' HIGH SCHOOL)


Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	9,203,545.15	1,709,145.40
Cash balances	11	7,677.00	95,560.00
Short term investments	12	0.00	0.00
<b>Total cash and cash equivalent</b>		<b><u>9,211,222.15</u></b>	<b><u>1,804,705.40</u></b>
Account's receivables	13	23,882,085.20	26,783,858.00
<b>Total financial assets (a)</b>		<b>33,093,307.35</b>	<b>28,588,563.40</b>
<b>Financial liabilities</b>			
Schhol Fund A/c Overdraft		268,114.85	
Accounts payables	14	35,829,087.00	38,998,975.00
<b>Total Financial Labilities (b)</b>		<b>36,097,201.85</b>	<b>38,998,975.00</b>
<b>Net financial assets (a-b)</b>		<b>(3,003,894.50)</b>	<b>(10,400,411.60)</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	(10,410,411.60)	(8,711,526.90)
<b>Surplus/deficit for the year</b>		<b>7,406,516.75</b>	<b>(1,688,885.70)</b>
<b>Net Assets</b>		<b>(3,003,894.50)</b>	<b>(10,400,411.60)</b>

The school's financial statements were approved on 1/7/ 2025 and signed by:

  
Name: BENSON Nguni  
Chair BOM  
Date: 1/7/2025

  
Name: HELEN WAIRUA  
School Principal/ Secretary to BOM  
Date: 1/7/25

  
Name: PETER N. KARANGU  
Bursar/ Finance Officer  
Date: 1/7/2025


8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2024


Description	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	3,704,345.00	3,963,340.00
Government grants for operations	2	16,007,944.35	11,690,477.05
Government grants for infrastructure	3	2,774,040.00	5,855,000.00
School fund income- parents contributions/ fees	4	77,849,055.85	65,385,760.85
Other income	5	16,672,605.00	3,804,777.00
<b>Total receipts</b>		<b>117,007,990.20</b>	<b>90,699,354.90</b>
<b>Payments</b>			
Cash outflows for tuition	6	2,778,048.20	3,255,644.60
Cash outflows for operations	7	11,139,709.20	11,757,931.00
Cash outflows for infrastructure	8	4,526,419.75	3,451,810.00
Cash outflows Boarding and school fund payments	9	91,157,296.30	73,922,855.00
<b>Total payments</b>		<b>109,601,473.45</b>	<b>(92,388,240.60)</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>7,406,516.75</b>	<b>(1,688,885.70)</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets		(0.00)	(0.00)
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		(0.00)	(0.00)
<b>Net cash inflow/outflows from investing activities</b>		<b>0.00</b>	<b>/(0.00)</b>
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	(0.00)
<b>Net cash inflow/outflow from financing activities</b>		<b>0.00</b>	<b>0.00</b>
<b>Net increase/decrease in cash and cash equivalents</b>		<b>7,406,516.75</b>	<b>(1,688,885.70)</b>
Cash and cash equivalent at beginning of the year 2023/2024		1,804,705.40	418,816.10
<b>Cash and cash equivalent at end of the year 2023/2024</b>		<b>9,211,222.15</b>	<b>(1,804,705.40)</b>

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).

The school's financial statements were approved on 1/7/ 2025 and signed by:

  
.....  
Name: Benson Nguni  
Chair BOM  
Date: 1/7/2025.

  
.....  
Name: Lucy Wathika  
School Principal/ Secretary to  
BOM  
Date: 1/7/25

  
.....  
Name: PETER N. KARANGU  
Bursar/ Finance Officer  
Date: 1/7/2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2024

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
<b>Receipts</b>					
<b>(1) Capitation Grant on Tuition</b>					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	5,662,000.00		5,662,000.00	3,704,345.00	65.42%
Exams And Assessment					
<b>(2) Capitation Grant on Operations</b>					
Personnel Emoluments	4,902,100.00		4,902,100.00	4,560,661.00	93.03%
Repairs And Maintenance	7,450,000.00		7,450,000.00	3,578,700.00	48.04%
Local Transport / Travelling	2,100,900.00		2,100,900.00	1,147,170.35	54.60%
Electricity And Water	3,641,560.00		3,641,560.00	3,030,621.00	83.22%
Medical	447,000.00		447,000.00	388,695.00	86.96%
Administration Costs	1,820,780.00		1,820,780.00	970,463.00	53.30%
Activity	596,000.00		596,000.00	1,149,604.00	192.89%
Gratuity					

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
<b>3) FDSE for infrastructure</b>					
Maintenance & Improvement MoE	2,775,000.00		2,775,000.00	2,774,040.00	99.97%
M&I parents' contribution					
Economic Stimulus Programs					
Transition Infrastructure Grants					
Administration Block					
<b>(4) Fees Charged on Parents</b>					
Personnel Emoluments	6,675,000.00		6,675,000.00	6,677,965.00	100.04%
Repairs And Maintenance	2,415,000.00		2,415,000.00	2,420,819.00	100.24%
Local Transport / Travelling	2,070,000.00		2,070,000.00	2,064,913.00	99.75%
Electricity And Water	5,212,500.00		5,212,500.00	5,216,796.00	100.08%
Medical					
Administration Costs	1,920,000.00		1,920,000.00	1,914,246.00	99.70%
Activity	292,500.00		292,500.00	295,765.00	101.12%
Arrears	3,000,000.00		3,000,000.00	7,290,465.00	243.02%
Fee On Boarding Equipment and Stores	42,900,000.00		42,900,000.00	47,851,439.85	111.54%
<b>5) Miscellaneous Income</b>					
Loans/Borrowing					
Rent income	1,297,080.00		1,297,080.00	1,361,500.00	104.97%
Income From Farming Activities	680,500.00		680,500.00	754,130.00	110.82%
Uniform	11,070,100.00		11,070,100.00	11,068,595.00	99.99%
Cubs	35,200.00		35,200.00	10,108.00	28.72%

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
Income From Bus Hire	300,000.00		300,000.00	204,000.00	68%
Fee For Hire of Ground and Equipment					
Interest Income					
Income From Any Other Investment					
<b>Total Income</b>	107,263,220.00		107,263,220.00	103,515,276.35	96.51%
<b>(6) Expenditure For Tuition</b>					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	2,775,000.00		2,775,000.00	2,774,682.70	99.99%
Chalks					
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges					
<b>(7) Expenditure For Operations</b>					
Personnel Emoluments	3,570,000.00		3,570,000.00	3,486,201.00	97.65%
Repairs, Maintenance & Improvements	390,000.00		390,000.00	395,120.00	101.31%
Local Transport / Travelling	187,500.00		187,500.00	178,600.00	95.25%

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
Electricity, Water and Conservancy	4,395,000.00		4,395,000.00	4,491,662.00	102.20%
Medical	807,000.00		807,000.00	804,475.00	99.69%
Administration Costs	679,500.00		679,500.00	678,099.00	99.79%
Activity Expenses	370,500.00		370,500.00	387,500.00	104.60%
Gratuity					
SMASSE					
<b><i>(8) Expenditure For infrastructure</i></b>					
Maintenance & Improvement	2,835,000.00		2,835,000.00	2,838,210.00	100.11%
Construction of LAB					
Construction of DORMS					
Purchase of furniture					
Purchase of equipment					
Purchase of machinery					
<b><i>(9) Expenditure For school fund/lunch/boarding</i></b>					
Personnel Emoluments	5,784,000.00		5,784,000.00	5,858,208.00	101.28%
Repairs, Maintenance and Improvements	3,106,500.00		3,106,500.00	3,110,502.00	100.13%
Local Transport / Travelling	2,547,000.00		2,547,000.00	2,541,598.00	99.79%
Electricity, Water and Conservancy	3,322,500.00		3,322,500.00	3,325,092.00	100.08%
Medical Expenses	411,000.00		411,000.00	407,895.00	99.24%

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

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
Administration Costs	3,540,500.00		3,540,500.00	3,542,347.00	100.05%
Activity	1,030,500.00		1,030,500.00	1,029,390.00	99.89%
Sundry creditors	24,000,000.00		24,000,000.00	23,423,165.00	97.60%
Lunch Programme					
Boarding Equipment and Stores	32,202,000.00		32,202,000.00	30,543,129.50	94.85%
School Farm	320,180.00		320,180.00	256,855.00	80.22%
Uniform	7,500,000.00		7,500,000.00	6,954,030.00	92.72%
Clubs	35,000.00		35,000.00	57,500.00	164.29%
Rent Expenses					
Bank Charges	120,000.00		120,000.00	87,746.50	73.12%
Parents Project	1,450,250.00		1,450,250.00	1,296,741.00	89.41%
Loan Principal Repayment					
School Equipment & Stores	1,685,250.00		1,685,250.00	1,686,331.30	100.06%
<b>Totals</b>	<b>103,064,180</b>		<b>103,064,180</b>	<b>100,155,080.00</b>	<b>97.18%</b>

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 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

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

### 2. Recognition of receipts and payments

The *school* recognises all receipts from various sources when the event occurs, and the related cash has been received by the *school*. In addition, the *school* recognises all expenses when the event occurs, and the related cash has been paid out by the *school*. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

### 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 receipts and payments both as a receipt and as a payment 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 30<sup>th</sup> June 2024.

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	-
Laboratory Equipment	-	-
Internal Exams	-	-
Teaching / Learning Materials	3,704,345.00	3,963,340.00
Others (specify)*	-	-
<b>Total</b>	<b>3,704,345.00</b>	<b>3,963,340.00</b>

\*Include others as per MOE circulars

2 Government Grants for Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	4,560,661.00	5,469,636.45
Repairs And Maintenance	3,578,700.00	-
Local Transport / Travelling	1,147,170.35	1,376,231.00
Electricity And Water	3,030,621.00	2,792,665.00
Medical	1,570,725.00	296,800.00
Administration Costs	970,463.00	918,577.10
Activity	1,149,604.00	836,567.50
Other Vote Heads (specify)*	-	-
<b>Total</b>	<b>16,007,944.35</b>	<b>11,690,477.05</b>

\*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2023/2024	2022/2023
	Kshs	Kshs
Maintenance & Improvement	2,774,040.00	5,855,000.00
Transition infrastructure grants	-	-
Administration Block	-	-
Economic stimulus grants	-	-
Other (specify)(NGCDF and County govt.	-	-
<b>Total</b>	<b>2,774,040.00</b>	<b>17,545,477.05</b>

4 School Fund Income - Parents Contribution/Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel emoluments	6,677,965.00	6,644,195.00
Repairs and maintenance	2,420,819.00	3,690,524.00
Local transport / travelling	2,064,913.00	1,408,997.00
Electricity and water	5,216,796.00	5,697,986.85
Parents Project	2,331,547.00	4,809,832.00
Administration costs	1,710,246.00	4,073,231.00
Activity	295,765.00	634,359.00
KUCCPS Registration	1,800.00	253,089.00
Fee on Boarding Equipment and stores	47,883,114.85	38,173,547.00
Arrears	7,290,465.00	0.00
Prepayments	4,955,625.00	0.00
<b>Total</b>	<b>77,849,055.85</b>	<b>65,385,760.85</b>

\*Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.

5 Miscellaneous Incomes

Description	2023/2024	2022/2023
	Kshs	Kshs
Rent Income	1,361,500.00	1,108,191.00
Income From Farming Activities	754,130.00	-
Insurance Compensation	-	-
Uniform	11,068,595.00	1,713,388.00
Income From Bus Hire	-	-
Pocket money	289,300.00	952,100.00
clubs	10,108.00	31,098.00
Bus Hire	204,000.00	0.00
Dividends Income	-	0.00
Staff Deductions	1,301,652.00	0.00
Infrastructure Account	1,683,320.00	0.00
<b>Total</b>	<b>16,672,605.00</b>	<b>3,804,777.00</b>

(Include an explanation on the kind and source of grants/ donations received by the school.)

\*Ensure proper authorization from MOE before obtaining loans/borrowings.

\*Indicate what other income relates to including income arising from writebacks if any.

6 Tuition

Description	2023/2024	2022/2023
	Kshs	Kshs
Exercise Books	-	931,226.60
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	-	613,740.00
Teaching / Learning Materials	2,774,682.70	1,707,930.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	3,365.50	2,748.00
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>2,778,048.20</b>	<b>3,255,644.60</b>

7 Operations

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	3,486,201.00	5,171,472.00
Sundry creditors	711,417.00	0.00
Administration Cost	678,099.00	197,681.00
Repairs And Maintenance & Improvements	395,120.00	0.00
Local Transport / Travelling	178,600.00	1,218,986.00
Electricity And Water	4,491,662.00	4,712,068.00
Medical & Insurance	804,475.00	0.00
Activity Expenses	387,500.00	453,500.00
Insurance Cost	-	0.00
Bank charges	6,635.20	4,224.00
<b>Total</b>	<b>11,139,709.20</b>	<b>11,757,931.00</b>

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

**8 Infrastructure**

Description	2023/2024	2022/2023
	Kshs	Kshs
Repair, Maintenance & Improvement	2,838,210.00	3,449,920.00
Fund Account	1,683,320.00	-
Bank Charges	-	1,890.00
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Bank charges	4,889.75	-
Others (specify)	-	-
<b>Total</b>	<b>4,526,419.75</b>	<b>3,451,810.00</b>

**9 Boarding And School Fund**

Description	2023/2024	2022/2023
	Kshs	Kshs
Personnel Emoluments	5,858,208.00	5,040,597.00
School Equipment & Stores	1,686,331.30	2,147,759.00
Repairs And Maintenance & Improvements	3,110,502.00	1,410,488.00
Local Transport / Travelling	2,541,598.00	2,801,352.00
Electricity And Water	3,325,097.00	5,226,909.00
Medical Expenses	407,895.00	452,290.00
Administration Costs	3,542,347.00	2,647,738.00
Sundry Creditors	23,423,165.00	7,918,605.00
Bank Charges	87,746.50	74,500.00
Fees Refund	119,505.00	372,422.00
Fee On Boarding Equipment and Stores	30,543,129.50	37,911,704.00
Activity	1,029,390.00	3,263,070.00
School Farm	256,855.00	575,016.00
Pocket money	287,400.00	900,666.00
Uniform	6,954,030.00	210,910.00
KUCCPS registration		121,600.00
Parents Project	1,296,741.00	2,847,229.00
Infrastructure Account	1,683,320.00	-
Clubs	57,500.00	-
Staff Deductions	1,301,652.00	-
Prepayments	3,644,884.00	-

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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<b>Total</b>	<b>91,157,296.30</b>	<b>73,922,855.00</b>

*(Expenses on income generating activities\*\* should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).*

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2023/2024	2022/2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1101936517	1,148,205.10	708,258.30
Operations Account	Active	1101937742	5,098,070.95	229,835.80
School Fund Account/Boarding	Overdrawn	1101939788	-268,114.85	(1,768,927.55)
Savings Account	-			-
Parent Association Development Account	-			-
Income Generating Activities Account	-			-
Infrastructural Account	Active	1139120506	2,957,269.10	2,539,978.85
<b>Total</b>			<b>9,203,545.15</b>	<b>1,709,145.40</b>

11 Cash In Hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Notes and Coins	7,677.00	95,560.00
<b>Total</b>	<b>7,677.00</b>	<b>95,560.00</b>

12 Short Term Investments

Description	2023/2024	2022/2023
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

13 Accounts Receivable

Description	2023/2024	2022/2023
	Kshs	Kshs
Fees Arrears	23,882,085.20	26,783,858.00
<b>Other Non-Fees Receivables</b>		
Salary Advances (list/schedule attached)	0.00	0.00
Imprest (list/schedule attached)	0.00-	0.00
Rent arrears (list/schedule attached)	0.00	0.00
<b>Total</b>	<b>23,882,085.20</b>	<b>26,783,858.00</b>

13 b) Ageing Analysis of Accounts Receivable

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current 2023/2024	% of the total	Comparative 2022/2023	% of the total
Less than 1 year	12,357,158.00	51.74%	9,045,104.00	33.77%
Between 1- 2 years	3,912,385.00	16.39%	3,340,246.00	12.47%
Between 2-3 years	5,185,670.20	21.71%	4,206,359.00	15.70%
Over 3 years	2,426,872.00	10.16%	10,192,149.00	38.06%
<b>Total (should tie to note 13 a)</b>	<b>23,882,085.20</b>	<b>100%</b>	<b>26,783,858.00</b>	<b>100%</b>

14 Accounts Payable

Description	2023/2024	2022/2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	30,871,562.00	35,344,091.000
Prepaid Fees	4,955,625.00	3,644,884.00
Retention Monies	1,900	0.00
Unpaid salaries and statutory deductions	0.00	0.00
Caution money	0.00	0.00
Other payables ( <i>specify</i> )	0.00	0.00
<b>Total</b>	<b>35,829,087.00</b>	<b>38,988,975.00</b>

**14a. Ageing Analysis of Accounts Payable**

Description	2023/2024		2022/2023	
	Kshs		Kshs	
	Current 2023/2024	% of the total	Comparative 2022/2023	% of the total
Less than 1 year	12,443,237.00	%	27,549,999	77.95%
Between 1- 2 years	15,456,365.00	%	4,822,132.00	13.64%
Between 2-3 years	2,971,960.00	%		%
Over 3 years		%	2,971,960.00	8.41%
<b>Total (should tie to note 14)</b>	<b>30,871,562.00</b>	<b>%</b>	<b>35,344,091.00</b>	<b>100%</b>

**15 Fund Balance Brought Forward**

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Bank Balances	1,709,145.40		416,703.30	
Cash Balances	95,560.00		2,112.80	
Short Term Investments			0.00	
Receivables	26,783,858.00		14,408,919.00	
Payables	(38,998,975.00 )		( 23,539,261.00)	
<b>Total</b>	<b>(10,410,411.60)</b>		<b>(8,711,525.90)</b>	

**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	Insert Current 2023/2024	Insert Comparative 2022/2023
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**17 Biological assets**

Description	Numbers	Insert Current 2023/2024	Insert Comparative 2022/2023
		Kshs	Kshs
Cattle		0.00	0.00
Goats		0.00	0.00
Trees	150	597,000.00	495,500.00
Coffee Or Tea Plantation		0.00	0.00
Poultry		0.00	0.00
Others (specify)		0.00	0.00
<b>Total</b>		<b>597,000.00</b>	<b>495,500.00</b>

**18 Borrowings**

Description	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	(0.00)	(0.00)
<b>Balance at the end of the year</b>	<b>0.00</b>	<b>0.00</b>

**Other important disclosure notes**

**19 Stock/ Inventory**

Description	Insert Current 2023/2024	Insert Comparative 2022/2023
	Kshs	Kshs
Food stuffs	3,497,010.00	3,760,566.00
Lab consumables	0.00	0.00
Farm produce	0.00	0.00
Medication	0.00	0.00
Construction Materials	<b>0.00</b>	0.00
Others (specify)	<b>0.00</b>	0.00
	<b>3,497,010.00</b>	<b>3,760,566.00</b>

*(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)*

**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)

~~Signature~~  
-----  
Sign and Date 1/7/25  
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 2023/2024	Outstanding Balance 2022/2023	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction of buildings</b>						
1. -	-	-	-	-	-	
2. -	-	-	-	-	-	
3. -	-	-	-	-	-	
<b>Supply of goods</b>						
4. EFFICIENT WHOLESALERS	8,275,715	2022	6,949,775	1,325,940	1,895,860	I
5. DYNAMIC CENTRAL STORES	9,049,750	2022	17,945,700	1,104,050	4,521,100	I
6. AFYAGROSS ENTERPRISES	4,869,200	2022	4,610,650	258,550	1,257,700	I
7. MEISAH LIMITED	7,899,292	2020	5,816,768	2,082,524	2,082,524	I
8. SAMTECH COMMUNICATIONS LTD	2,116,052	2020	1,645,552	470,500	1,040,552	I
9. CONVEY PROVIDERS	5,371,120	2022	4,474,530	896,590	1,510,960	I
10. FIRE MARSHALS EAST AFRICA	484,700	2022	285,100	199,600	285,100	I
11. LENHAM ENTERPRISES	12,879,705	2022	7,886,375	4,993,330	3,492,195	I
12. CEDAH PHARMACARE LTD	1,160,985	2022	1,027,435	133,550	290,760	I
13. PITERS ENTERPRISES	500,000	2020	350,000	150,000	500,000	I
14. MAKANJA ENTERPRISES LTD	1,488,028	2020	1,277,303	210,725	937,475	I
15. SAM'S MEAT SUPPLIES	762,750	2022	220,000	542,750	-	I
16. WEAVER BIRD GARMENT MANUFACTURERS LTD	4,819,720	2022	122,960	4,696,760	4,819,720	I
17. WANTANA SOLUTIONS	14,279,390	2022	11,971,750	2,307,640	4,016,490	I
18. GIDAN SERVICES	1,021,000	2020	1,021,000	-	297,000	I
19. NJERIKA GROCERIES	5,952,765	2022	4,619,755	1,333,010	1,847,195	I
20. MEATLINKERS SUPPLIES	1,491,800	2022	1,491,800	-	329,200	I
21. MONICA NJERI KARIUKI	583,040	2022	528,440	54,600	211,300	I
22. SANSACLA PARTNERSHIP	643,675	2021	338,327	305,348	305,348	I

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
23. SENGO ORACE VENTURES	325,500	2020	200,000	125,500	325,500	I
24. KIAMBAA DAIRY FARMERS	2,531,875	2022	2,285,125	246,750	230,250	I
25. NGORONGO TEA FACTORY	120,025	2022	108,300	11,725	23,450	I
26. ERIVINS FUNCTIONS	251,500	2019	217,000	34,500	71,500	
27. PURESKA ENTERPRISES	2,707,515	2018	1,404,755	1,302,760	-	
28. MINIBAKERIES NAIROBI LTD	4,453,285	2020	4,453,285	-	912,935	
29. NDINGURI TRADERS	914,400	2019	774,400	140,000	70,400	
30. KINGS BIOFUELS	787,500	2019	787,500	-	112,500	
31. CONQUISTE GENERAL SUPPLIES	2,223,350	2019	2,088,800	134,550	200,200	
32. KNITSTAR ENTERPRISES	1,763,640	2019	934,360	829,280	1,173,640	
33. TECHNOLOGY QUEST	100,950	2023	100,950	-	100,950	I
34. SHAMIRI COMMUNICATIONS	100,000	2019	100,000	-	100,000	I
35. EKOM DATA LTD	1,136,127	2022	703,056	433,071	663,347	I
36. CHANIA SCHOOL DEPOT LIMITED	2,163,080	2023	441,540	1,721,540	-	
37. JOKAMI PLUMBING & DRAINAGE CONTRACTORS	1,439,290	2018	619,960	819,330	-	
38. MOSCOM SYSTEM & OFFICE SUPPLIES	701,500	2023	197,000	504,500	-	
39. KENBLEST FOODS LIMITED	1,079,417	2023	348,425	730,992	-	
40. KANUNGA WATER PROJECT	600,000	2020	200,000	400,000	-	
41. WALTER KIRATU	22,169	2021	10,329	11,840	-	
42. PETER KIMANI	651,200	2019	325,600	325,600	-	
43. TAVAC PROMOTIONS	170,000	2023	105,000	65,000	-	
44. PRISAH ENTERPRISES	1,654,000	2023	854,000	800,000	-	
45. WEXLER ENTERPRISES	371,130	2023	-	371,130	-	
46. MUKTAR GENERAL SUPPLIERS	68,027	2023	-	68,027	-	
47. GEORGE KITHINJI	1,290,375	2023	690,375	600,000	-	
48. FILVIAN KIRIMI	430,000	2023	300,000	130,000	-	
<b>Grand Total</b>	<b>111,704,542</b>		<b>80,832,980</b>	<b>30,871,562</b>	<b>33,625,151</b>	

**Annex 2 – Summary of Fixed Assets Register**

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

1. School land (6.3 acres with title deed and fully fenced)
2. **27** Classrooms(with 1551 desks and 1551 chairs)
3. **2** CBC Classrooms(1 incomplete)
4. **1** Administration block(with 6 furnished offices, 8 toilets and 1 urinal)
5. **1** fully furnished Staffroom
6. **4** Laboratories fully equipped with chemicals, apparatus
7. **2** Teaching Staff flats (12 units) & 26 staff houses
8. **18** Non-teaching staff houses
9. **1** Dining hall with tables and benches
10. **12** Dormitories(with 800 decker beds, 107 toilets, 113 bathrooms)
11. **1** School generator(Automatic)
12. **20** water tanks(One with 80,000 litres reservoir)
13. **1** Lawn mower

14. **1** Welding machine
15. **1** Grinder machine
16. **72** CCTV Cameras
17. **1** Mixer
18. **4** Speakers
19. **5** Microphones
20. **1** Radio
21. **4** TV's
22. **27** Fire extinguishers
23. **1** Power saw
24. **2** Spray pumps
25. **10** Water pumps
26. **2** Duplicating machines
27. **38** Computers and 5 projectors
28. **6** Printers
29. **3** Seater waiting seat
30. **11** office intercoms
31. **1** social hall

32. **1** Garage
33. **1** school chapel fully furnished with tabernacle
34. **1** Borehole but switched off
35. **7** 13kgs Gas cylinders and **1** LPG Gas Tanker (school kitchen)
36. **2** Homescience rooms fully equipped
37. **1** Deep freezer
38. **1** kitchen (Fully equipped and installed with cooking gas)
39. **1** Music Room
40. **1**French Room
41. **20** H.O.D and Departmental Offices
42. **1** library
43. **1** dispensary, sick bay & isolation room
44. **150** plastic chairs
45. **6** laptops
46. **4** biometrics
47. Textbooks(one copy per student in all subjects)
48. **3252** pcs Exercise books(120pages & 200pages)
49. Pig sty with

- 50. 3 school buses (KBU 192T, KAL 705U, KCA 595F )
- 51. 1 Kitchen Shed

**DISPOSABLE ITEMS**

	ITEMS	FURNITURE	ELECTRONI CS	KITCHEN ITEMS
<b>CHIEF PRINCIPAL'S OFFICE</b>	TV MONITORS		2	
	FLAT COMPUTER MONITORS		2	
	FLAT SCREEN TV		2	
	UPS BACKUP NOT FUNCTIONING		2	
	PC UPS		1	
	BIG COFFEE TABLE	1		
	SMALL COFFEE TABLE	2		
	SOFA SETS	2		
	OFFICE CHAIR EXECUTIVE	1		
	VISITORS CHAIRS	2		

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

	TELEPHONE HANDSET		1	
	BIG CABINET	1		
	SMALL CABINET	1		
	CCTV CENTRAL CONTROLLER		2	
	OFFICE TABLE	1		
	WATER DISPENSER		1	
	HEATER		1	
	MONEY COUNTER		1	
	AUDIO RECORDER		2	
	KEYBOARD		2	
	TOILET SEAT	1		
	TROPHIES	32		
	SHIELD TROPHY	3		
	WALL CLOCK	1		
	PORTRAITS	4		
	EXTENSION CABLE	1		
<b>D/P ADMINISTRATION OFFICE</b>	TABLES	2		
	VISITORS CHAIRS	2		
	EXECUTIVE CHAIR	1		
	CABINET	1		
	CCTV MONITOR FLAT SCREEN		1	
<b>D/P ACADEMICS OFFICE</b>	PRINTER LASERJET PRO MFP MA26		1	
	HP LASERJET M5035 MFP		1	
	EXECUTIVE SEAT	1		

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

	VISITORS CHAIRS	1			
	LAPTOP (HP) NB PERSONAL		1		
	DESKTOP COMPUTER	1			
<b>BURSAR'S OFFICE</b>	OFFICE CHAIRS	2			
	TABLES	2			
	PRINTER		1		
	COMPUTERS		2		
<b>PRINCIPAL'S SECRETARY OFFICE</b>	CABINET	2			
	PRINTER		1		
	COMPUTER SET		1		
	COMPUTER SCREEN (BROKEN DOWN)		1		
	TABLE	1			
	STOOL	2			
	OFFICE CHAIR	1			
	TELEPHONE HANDSET		1		
	PAPER PUNCH	1			
	BIG STAPLER (GIANT) FUNCTIONAL	1			
	SMALL STAPLER	1			
	EXTENSION CABLES		2		
<b>ENQUIRIES OFFICE</b>	CABINET	1			
	TABLE MEDIUM	1			
	PRINTER		1		
	DESKTOP COMPUTER		1		
	OFFICE CHAIR	1			
	WARDROBE	1			

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

	TELEPHONE HANDSET		1	
<b>DEAN OF STUDIES OFFICE</b>	PRINTER COLOURED		1	
	COMPUTER		1	
	TABLE	1		
	VISITORS OFFICE CHAIRS	4		
<b>STAFFROOM</b>	TV FLAT SCREEN 50 INCHES FUNCTIONING		1	
	PC TABLE	1		
	TEACHERS' DESKS	31		
	CHAIRS	30		
	WATER DISPENSER		1	
	SET CABINET	1		
<b>STOCK ROOM LIBRARY</b>	COMPUTER		1	
	BIG TABLES	4		
	OFFICE CHAIR	1		
	PLASTIC CHAIRS	27		
	CABINETS FOR STORY BOOKS	2		
	BOOK SHELVES	24		
<b>OFFICE KITCHEN</b>	TABLE TOP COOKER		1	
	TABLE	1		
	CABINET	3		
	MICROWAVE FUNCTIONING		1	
	GAS CYLINDER		1	

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

<b>LABORATORIES</b>	LAPTOP FUNCTIONING		1	
	PROJECTOR FUNCTIONING		2	
	PRINTER COLOURED		1	
	ISLAND BENCHES	16		
<b>STUDENTS' WELFARE OFFICE</b>	OFFICE CHAIR	1		
	TABLE	1		
	LAPTOP FUNCTIONING		1	
	POS PC ATM WITHDRAWAL (KCB)		5	
	POS PC EQUITY		1	
<b>DINING HALL</b>	TABLES	43		
	BENCHES	101		
<b>CATERESS OFFICE</b>	DEEP FREEZER FUNCTIONING		1	
	FRIDGE (OUT OF ORDER) OBSOLETE		1	
	TABLE	1		
	OFFICE CHAIR	1		
	CUPBOARD	1		
	TELEPHONE HANDSET (FUNCTIONAL)		1	
<b>KITCHEN</b>	BOILERS			9
	DOUGH MIXER FUNCTIONING			1
	TEA URNS			4

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

	GIANT SUFURIAS			6
	FIRE EXTINGUISHERS CO <sub>2</sub> FUNCTIONING			2
<b>COMPOUND</b>	SMALL TANKS FOR SAFE DRINKING WATER	8		
<b>COMPUTER ROOM</b>	COMPUTERS FUNCTIONING		34	
	UPS		18	
	SWITCH		1	
	PROJECTOR		1	
	CABINET		1	
	ROUTER		1	
	STUDENTS' CHAIRS	55		
	DESKS	8		
	WHITEBOARD	1		
	WALL CLOCK	1		
	CCTV		3	
	LAPTOPS OBSOLETE		2	
	PRINTERS		3	
<b>STORES OFFICE</b>	TABLE	1		
	CHAIRS	2		
	CALCULATOR	1		
	PAPER PUNCH	2		
	GIANT STAPLER	1		
	SMALL STAPLERS	4		

<b>SCHOOL NURSE OFFICE</b>	BLOOD PRESSURE MACHINE		2	
	PULSE OXIMETER MACHINE		1	
	THERMOGRAM		1	
	THERMOMETRIC		2	
	WEIGHING MACHINE		1	
	GLUCOMETER		1	
	NEBULIZER MACHINE		1	
	STETHOSCOPE		2	
<b>HUMANITIES OFFICE</b>	TABLES	5		
	CHAIRS	6		
	PLASTIC CHAIR	1		
	CABINET	4		
	CHARTS	20		
<b>SCIENCE DEPT OFFICE</b>	TABLE MEDIUM	4		
	TABLE BIG	1		
	CHAIRS	4		
	PLASTIC CHAIR	1		
	TROPHY	3		
<b>H.O.D BOARDING OFFICE</b>	CHAIR EXECUTIVE	1		
	VISITOR'S CHAIR	1		
	PLASTIC CHAIR	2		
	OFFICE TABLE	1		
	SMALL TABLE	1		
<b>H.O.S MATHS OFFICE</b>	BIG TABLE	1		
	SMALL TABLE (FORMICA TOP)	3		
	CHAIRS	5		

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

<b>SECURITY OFFICE</b>	TABLE	1		
	CHAIR	1		
	TELEPHONE HANDSET	1		
<b>STAFFROOM KITCHEN</b>	ALLUMINIUM SERVING BASINS			2
	TEA URNS (10LTS)			2
	STORAGE BASKETS			2
	WATER STORAGE TANKS (100LTS)			2
	SUFURIA			2
	SERVING SPOONS			3
	PLATES			46
	CUPS			55
	SPOONS			40
<b>OFFICE KITCHEN CULTERIES</b>	DESSERT SPOONS			15
	PLASTIC TRAYS			5
	FOOD BASKET			1
	JERICANS 20LTS			5
	WATER CONTAINERS (SMALL)			2
	PLASTIC BUCKETS			3
	HOT POT (SMALL)			4
	TEA URN PLASTIC (SMALL)			1
	SIEVES			2
	FUNNEL			1
	ALUMINIUM BASIN			1
	WATER GLASSES			12
	PLASTIC BASIN			1

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

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	PLATES ALCOP			8
	PLATES MELAMINE			15
	SPOONS			15
	SIDE PLATES			20
	SAUCERS			20
	SERVING SPOON ALUMINIUM			1
	SERVING SPOON MELAMINE			1
	TEA SPOONS			3

**FIRE EXTINGUISHERS**

CO <sub>2</sub>	FOAM	DRY POWDER	LIGHT WATER	POWDER	TOTAL
16	4	5	1	8	34

**BOARDING DEPARTMENT**

NO	DORM	NO. OF STUDENTS	NO. OF BEDS
1	ST. BAKHITA	133	134
2	ST. CLAIRE	166	169
3	ST. KIZITO	157	158
4	ST. MOTHER TERESA	127	126
5	ST. TUZINDE	84	86
6	ST. CLEMENTINE	123	125
7	MARYWARD	161	163
8	ST. LWANGA	50	50
9	ST. GERMAINE	169	173
10	ST. MARIA GORETTI	155	156
11	ST. HELLENA	90	91
12	ST. FAUSTINA	94	94

	<b>TOTAL</b>	1499	1525
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**NUMBER OF DORMITORIES: 12**

**NUMBER OF EXTRA BEDS: 150Pcs**

**BOARDING DEPARTMENT ITEMS**

<b>NO</b>	<b>ITEM</b>	<b>QUANTITY</b>
1	MATTRESSES	673
2	BLANKETS	1386
3	BEDSHEETS	896 Pairs
4	PILLOWS	590
5	BEDCOVERS	615
6	BUCKETS	624
7	PILLOW CASES	890
8	SHOWER HEADS	25
9	EXTENSION CABLES	22
10	DUSTBINS	18
11	PLIERS	1
12	HACKSAW	2
13	HAMMER	2
14	SLASHER	2
15	RAKE	2

(LORETO KIAMBU GIRLS' HIGH SCHOOL)

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

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16	PANGA	2
17	TEA URNS - 25LITRES	6
18	PLATES	710
19	SPOONS	755
20	CUPS	705
21	KETTLES	10
22	GRATERS	8
23	SERVING SPOONS	10
24	TONGS	6
25	PEELERS	12
26	WASHING HAND TANKS	5
27	BINS (60LTS CONTAINERS)	6
28	TRAYS	6
29	SUGAR DISH	2
30	SALT SHAKER	1
31	BASINS	6
32	BINS WITH A PEDDLE	3

## ANNEX 3

			SUNDRY CREDITORS	
DATE	V.NO	TO_WHOM_PAID	PARTICULARS	AMOUNT
05-07-23	2424	ERIVINS FUNCTIONS COMPANY LIMITED	Being payment of hiring tents and chairs plus transport as per attached invoices	71,500.00
05-07-23	2425	KIAMBAA DAIRY FARMERS CO-OPERATIVE SOCIETY LIMITED	Being payment of fresh milk supplied to school kitchen as per attached invoice and deliveries	230,250.00
05-07-23	2426	PITERS ENTERPRISES	Being part payment of tripple decker beds supplied to school dormitory as per attached invoice (Total Amount=kshs 500,000 Amount paid=kshs 150,000 Balance=kshs 350,000)	150,000.00
05-07-23	2427	MINI BAKERIES NAIROBI LIMITED	Being payment of 5,488 pcs of 400gm white bread supplied to school kitchen as per attached invoices	274,400.00
05-07-23	2428	CONVEY PROVIDERS	Being part-payment of lockers and chairs supplied to school as per attached invoice and delivery (Total Amount=kshs 514,370 Amount Paid=kshs 414,370 Balance=kshs 100,000)	414,370.00
05-07-23	2429	CONQUISTE GENERAL SUPPLIES	Being payment of beef meat supplied to school kitchen as per attached invoice and deliveries (Total Amount=kshs 400,200 Amount paid=kshs 200,200 Balance=kshs 200,000)	200,200.00
11-07-23	2450	SAM'S MEAT SUPPLIES	Being payment of beef meat supplied to school kitchen as per attached invoice and deliveries	220,000.00
14-07-23	2465	MEATLINKERS SUPPLIES	Being payment of beefmeat supplied to school kitchen as per attached invoices and deliveries (Total Amount=ksh 192,000 Amount paid=ksh 160,000 Balance=ksh 32,000)	160,000.00
19-07-23	2486	WANTANA SOLUTIONS	Being part-payment of the balance of foodstuff supplied to school kitchen as per attached invoice and deliveries (Total balance=kshs 833,590 Amount paid=kshs 133,590 Balance=kshs 700,000) Refer to PV No. 2233 dated 12.5.2023	133,590.00
19-07-23	2487	NJERIKA GROCERIES	Being part-payment of vegetables supplied to school kitchen as per attached invoice and delivery (Total Amount=kshs 533,350 Amount paid=kshs 133,3350 Balance=kshs 400,000)	133,350.00
04-09-23	2601	GREENFIELD MILLERS FINEST LTD	Being payment of maize flour supplied to school kitchen as per attached invoices and deliveries	119,650.00
04-09-23	2602	GEENFIELD MILLERS FINEST LTD	Being payment of maize flour supplied to school kitchen as per attached invoices and deliveries	678,600.00
04-09-23	2602	MINI BAKERIES NAIROBI LIMITED	Being payment of 400g loaves of white bread supplied to school kitchen as per attached invoices	579,100.00
04-09-23	2603	MINI BAKERIES NAIROBI LIMITED	Being payment of 400g loaves of white bread supplied to school kitchen as per attached invoices	23,000.00

## ANNEX 3

04-09-23	2604	MINI BAKERIES NAIROBI LIMITED	Being payment of 400g loaves of white bread supplied to school kitchen as per attached invoices	495,885.00
04-09-23	2605	DYNAMIC CENTRAL STORES	Being payment of maize and beans supplied to school kitchen as per attached invoices and deliveries	837,600.00
04-09-23	2606	DYNAMIC CENTRAL STORES	Being payment of maize and beans supplied to school kitchen as per attached invoices and deliveries	731,000.00
04-09-23	2607	WANTANA SOLUTIONS	Being payment of the final balance of foodstuff supplied to school kitchen as per PV No. 2486 dated 19.7.2023	700,000.00
04-09-23	2608	WANTANA SOLUTIONS	Being part-payment of foodstuff supplied to school kitchen as per attached invoice and delivery (Total Amount=kshs 1,289,800 Amount paid= kshs 800,000 Balance= kshs 489,800)	800,000.00
04-09-23	2610	MEATLINKERS SUPPLIES	Being final payment of the balances of PV. nos. 2374 and 2465 for meat supplied to school kitchen as per attached payment vouchers	73,200.00
12-09-23	2628	NDINGURI TRADERS	Being payment of 48 stucks of firewood supplied to school kitchen as per attached invoices and deliveries	70,400.00
12-09-23	2629	KINGS BIOFUELS LIMITED	Being payment of 5000 kgs of Biomass briquettes supplied to school kitchen as per attached invoice and delivery	112,500.00
12-09-23	2630	TECHNOLOGY QUEST	Being payment of masters, ink and toners for school duplicating machine plus labour cost of repairing HP laser printer as per attached invoices and delivery	100,950.00
12-09-23	2631	NGORONGO TEA FACTORY	Being payment of tea leaves supplied to school kitchen as per attached invoices	23,450.00
12-09-23	2632	GIDAN SERVICES	Being payment of general detergent and general disinfectant supplied to school as per attached invoices and deliveries	121,000.00
12-09-23	2634	NJERIKA GROCERIES	Being final payment of the balance of PV. NO. 2487 (kshs 400,000) plus part payment of vegetables supplied to school kitchen during the month of March 2023 (Total Amount=kshs 469,925 Amount paid=kshs 300,000 Balance=kshs 169,925)	700,000.00
12-09-23	2635	CEDAR PHARMACARE LTD	Being payment of medicine supplied to school dispensary as per attached invoices and deliveries	258,630.00
15-09-23	2651	MEATLINKERS SUPPLIES	Being payment of 241 kgs of beef meat supplied to school kitchen as per attached invoices and deliveries	96,000.00
18-09-23	2660	MONICA NJERI KARIUKI	Being payment of ripe bananas and mangoes supplied to school as per attached invoices and deliveries	142,000.00
22-09-23	2683	Kenya Literature Bureau	Being payment of KNEC marking scheme and KNEC reports as per attached cash sale receipt	8,170.00

## ANNEX 3

28-09-23	2698	MAKANJA ENTERPRISES LTD	Being payment of kettles, serving bowls, nylon sieve and repair materials supplied to school store as per attached invoices and delivery	339,550.00
28-09-23	2699	JOKAMI PLUMBING & DRAINAGE CONTRACTORS LTD	Being payment of materials for flat roof repairs, painting work in the dormitories, water materials supplied to the school and emergency work done in the school as per attached invoices and deliveries	332,460.00
03-10-23	2709	GREEN FIELD MILLERS FINEST LTD	Being payment of 35 bags of 90kgs maize flour supplied to school as per attached invoices and deliveries	132,750.00
20-12-23	2866	JOKAMI PLUMBING & DRAINAGE CONTRACTORS LTD	Being payment of the cost of water discharge and improvements at the kitchen/Dining areas, installation of drinking water tanks, plumbing and drainage repairs and materials as per attached invoices and deliveries	431,990.00
05-01-24	2891	WANTANA SOLUTIONS	Being part-payment of foodstuff supplied to school kitchen as per attached invoice and delivery (Total Amount=kshs 1,982,900 Amount paid=kshs 990,000 Balance=kshs 992,900)	990,000.00
05-01-24	2892	WANTANA SOLUTIONS	Being payment of the final balance of PV NO. 2891 for foodstuff supplied to school kitchen	992,900.00
05-01-24	2894	DYNAMIC CENTRAL STORES	Being payment of maize and beans supplied to school as per attached invoices and deliveries	575,100.00
05-01-24	2895	DYNAMIC CENTRAL STORES	Being payment of maize and beans supplied to school kitchen as per attached invoice and delivery	692,000.00
05-01-24	2896	DYNAMIC CENTRAL STORES	Being payment of maize and beans supplied to school kitchen as per attached invoice and delivery	817,200.00
11-01-24	2903	SHAMIRI COMMUNICATION LTD	Being payment of school website management as per attached proposal and invoice	100,000.00
11-01-24	2904	SAMTECH COMMUNICATIONS LTD	Being payment of catrides supplied to school, desktop printers PM and maintenance and repairs of printers plus replacement of pressure roller and film unit as per attached invoices and deliveries	570,052.00
11-01-24	2905	EFFICIENT WHOLESALERS	Being payment of foodstuff supplied to school kitchen as per attached invoice and deliveries	518,300.00
11-01-24	2906	EKOM DATA LIMITED	Being payment of biometrics maintenance, biometric enrollment and data capture for mass SMS and CCTV apparatus supplied to school as per attached invoices and deliveries	295,248.00
11-01-24	2907	GIDAN SERVICES	Being payment of liquid detergent and disinfectant supplied to school as per attached invoices and deliveries	176,000.00
11-01-24	2908	SENGO - ORACE VENTURES	Being payment of valved jiko doors and flames, chimney pipes, T-bends supplied to the school kitchen and chemical works on jikos done in the	200,000.00

## ANNEX 3

			school kitchen as per attached invoice and delivery (Total Amount=kshs 325,500 Amount paid=kshs 200,000 Balance=kshs 125,500)	
11-01-24	2909	PITERS ENTERPRISES	Being part-payment of tripple decker beds supplied to school dormitory as attached invoice and delivery(Balance=kshs 350,000 Amount paid=kshs 200,000 Final balance=kshs 150,000)	200,000.00
11-01-24	2912	KANUNGA SELF HELP WATER PROJECT	Being final payment of school water bill for April & May 2023(kshs 100,000) plus water bill for August 2023 as per attached invoices	100,000.00
11-01-24	2915	CEDAR PHARMACARE LTD	Being payment of medicine supplied to school dispensary as per attached invoices and deliveries	32,130.00
11-01-24	2920	MONICA NJERI KARIUKI	Being payment of bananas and oranges supplied to school as per attached invoices and deliveries	69,300.00
11-01-24	2922	MAKANJA ENTERPRISES LTD	Being payment of repair materials supplied to school as per attached invoices	482,460.00
11-01-24	2924	GREENFIELD MILLERS FINEST LTD	Being payment of 90 kgs bags of maize flour as per attached invoices and deliveries	88,500.00
11-01-24	2925	NJERIKA GROCERIES	Being payment of the vegetables supplied to the school kitchen as per attached invoices and deliveries plus the final balance of PV.NO. 2634	920,645.00
11-01-24	2926	NJERIKA GROCERIES	Being part-payment of vegetables supplied to school kitchen as per attached invoices and deliveries (Total Amount=kshs 733,050 Amount paid=kshs 579,355 Balance=kshs 153,695)	579,355.00
11-01-24	2929	LENHAM ENTERPRISES	Being payment of laboratory chemicals, cartriges, manilla papers and apparatus supplied to the school as per attached invoices and deliveries	877,770.00
11-01-24	2930	LENHAM ENTERPRISES	Being payment of 2 pcs office chairs, laboratory chemicals and apparatus supplied to school as per attached invoices and deliveries	615,100.00
22-01-24	2966	KNITSTAR ENTERPRISES	Being part-payment of Form 3 uniform supplied to school as per attached invoice and delivery(Total Amount=kshs 1,729,280 Amount Paid=kshs 900,000 Balance=kshs 829,280)	900,000.00
01-02-24	2995	EFFICIENT WHOLESALERS	Being part-payment of foodstuff supplied to school as per attached invoices and deliveries(total amount=ksh 1,122,260 amount paid=ksh 800,000 balance=ksh 322260)	800,000.00
17-05-24	2996	EFFICIENT WHOLESALERS	Being final paymnt of PV no. 2995 (kshs 322,260) plus foodstuff supplied to the school kitchen as per attached invoices and deliveries	577,560.00
17-05-24	3229	DYNAMIC CENTRAL STRORES	Being payment of maize and beans supplied to school kitchen as per attached invoices and deliveries	868,200.00
17-05-24	3233	WANTANA SOLUTIONS	Being payment of the final balance of PV. nos. 2608 and 3019 for foodstuf supplied to the school kitchen as per attached invoices and deliveries	489,800.00
			<b>TOTAL</b>	<b>23,423,165.00</b>

