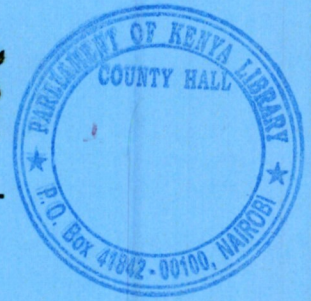
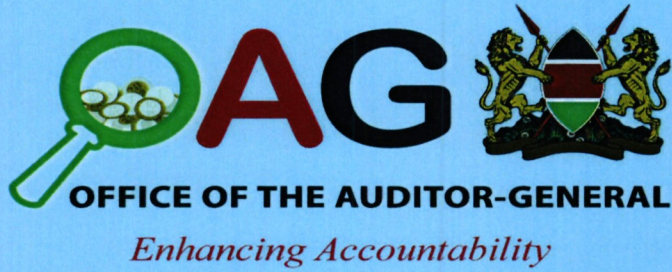
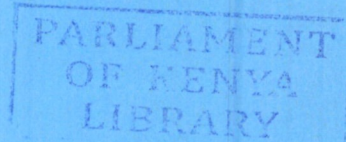


REPUBLIC OF KENYA



REPORT: 12 OCT 2022 *Wednesday*
TABLED BY: *LOM*
CLERK-AT-THE-TABLE: *Miniam Modoo*

THE AUDITOR-GENERAL



ON

WILDLIFE CLUBS OF KENYA

**FOR THE YEAR ENDED
30 JUNE, 2021**

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

13 JUL 2022

RECEIVED



WILDLIFE CLUBS OF KENYA

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2021

Prepared in accordance with the Accrual Basis of Accounting Method under International
Financial reporting Standards (IFRS)

TABLE OF CONTENTS	PAGE
Corporate Information	2
The Board of Trustees	3
Management Team	4--5
Annual Report	6---10
Report of Trustees	11
Statement of Trustees Responsibilities	12
Report of the Independed Auditor	13
Statement of Financial Performance	14
Statement of Financial Position	15
Statement of Changes in Funds	16
Statement of Cash Flows	17
Statement of Comparison of Budget and actual amounts	18
Notes to the Financial Statements	19--28

CORPORATE INFORMATION

Trustees

Commissioner Philemon E.
Mwaisaka, EBS, SS
Mr. Jagi Gakunju

(Appointed on 20 August 2020)
(Appointed on 21 May 2021)

Governing Council

Dr. Alice Kaudia
Mr. Hadley Becha
Ms. Margaret Otieno
Mr. Benjamin Njoroge
Ms. Pascal Mumo
Ms. Esther Mwanyumba
Ms. Esther Waweru
Ms. Beatrice K. Obwang'i
Mr. Enos Oluoch
Mr. Ayub Yusuf Mahat
Worldwide fund for nature
Dr. Erastus Kanga
Ms. Christine Nyang'aya
Mr. Simon Muiruri

Chairman
CEO & National Coordinator / Secretary
Member
Member
Member
Member
Member
Member
Member
Member
Worldwide Fund for Nature Rep
Ministry of Tourism & Wildlife
AFEW (K) Ltd
Ministry of Education Science &
Technology
National Treasury and Planning

Ms. Margaret Wamuyu Kibui

Registered Office

Langata Road
P.O. Box 20814 - 00200
Nairobi
Tel: 020 891904 / 0208067640
/ 0724 656 667
Email:
info@wildlifeclubsofkenya.org

Bankers

NCBA Bank
P.O. Box 30437- 00100
Nairobi
Standard Chartered Bank
Limited
P.O. Box 20173 - 00200
Nairobi
Equity Bank Limited
P.O. Box 75104 - 00200
Nairobi

Independent Auditor

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

WCK TRUSTEES



*Mr. Philemon Mwaisaka,
EBS, SS, Trustee*

Mr. Philemon Mwaisaka is a holder of a Bachelor degree in Sociology from the University of Nairobi and Post graduate trainings in Administration from Kenya School of Government and Birmingham University, UK.

Mr. Mwaisaka has over 30 years' experience in administration and management in large organizations both in the public and private sector. He has board experience having served in various boards including Kenya Railway Corporation, Kenya Airways, Kenya Wildlife Services, Co-operative Bank of Kenya, Coffee Board of Kenya, Kenyatta National Hospital Management Board amongst many other companies. Mr. Mwaisaka also served as a Commissioner in the Commission for the implementation of the Constitution (CIC),



Mr. Jagi Gakunju

Mr. Jagi Gakunju holds a LLB from University of Nairobi and has vast experience in sales, strategy and senior management in reputable organisations including Alico and AAR where he rose to the level of the group CEO. He is the founder of Uvumbuzi Club and is a successful businessman and ornithologist who devotes his time to various conservation organizations.

He serves in various boards including; Friends of Karura forest, Soysambu Conservancy, Friends of Conservation, Friends of Nairobi National Park, Wildlife Clubs of Kenya, African Fund for Endangered Wildlife, Uvumbuzi, Friends of City Park, Cycling out of Poverty- Coop Kenya, African Network for Animal Welfare, Riverline Nature Reserve Trust and Wajee Mara Camp.



Dr. Alice Akinyi Kaudia

Dr. Alice Akinyi Kaudia has extensive experience in the field of community-driven natural resources management and conservation spanning close to three decades. She is a recipient to two Presidential Awards for recognition of service to society, research and development grants. She is a member of World Resources Forum Advisory Board and Coordinating Co-Chair of Integrated Assessment of Air Pollution and Climate Change in Africa by the Climate and Clean Air Coalition. Dr. Kaudia has held various high-level national, regional and international engagements in areas relevant to sustainable management of natural resources, climate change, air pollution management and community development. She served as the Environment Secretary in the Ministry of Environment and Natural Resources.

WCK MANAGEMENT TEAM



Dr. Margaret Otieno holds a Doctor of Philosophy in Climate Change Education and Education for Sustainable Development from Kenyatta University, a Master of Education for Sustainable Development from South Bank University and a BA from the University of Nairobi. She has over 10 years' experience working with WCK

Dr. Margaret Otieno, PhD, National Coordinator/CEO



Dr. George Njagi joined WCK in 2018. As the Conservation Education and Awareness Manager, he is in charge of all the organization conservation education programmes. Dr. George Njagi holds a Doctorate degree in Environmental Science from Kenyatta University, a Master of Science degree in Environmental Education (KU) and a Bachelor's of Science degree in Zoology from University of East Africa Baraton.

Dr. George Njagi, Ph.D., Conservation Education & Awareness Programmes Manager



Ms. Isabella Mbandi is the Principal in-charge of all CTTR Administrative, Leadership and Institutional Advancement affairs. Ms. Isabella holds a Master of Arts degree in Environmental Planning & Management (University of Nairobi), a Post-graduate diploma in Education (Kenyatta University) and a Bachelor of Science degree in Wildlife Management (Moi University). She has over 15 years' experience working with WCK

Ms. Isabella Mbandi, Principal- CTTR College



Ms. Shaiya Adan is the Head of Operations at WCK. She holds an MBA (Strategic Management) from the University of San Juan De La Cruz in addition to this, she is a Certified Public Accountant (CPA-K) She has over 20 years of progressively working experience with WCK

Ms. Shaiya Adan, Operations Manager



Mr. Joshua Mutie Maima is the Head of Finance. He holds a Master's Degree in Business Administration (Finance) and a Bachelor's of Commerce degree (Finance). He is a Certified Public Accountant of Kenya (CPA, K) and Member of the Institute of Public Certified Accountants of Kenya (ICPAK). He has over 15 years' experience working with WCK

Mr. Joshua Mutie Maima, Finance Manager



Ms. Caroline Acholla joined WCK in 2013. She is currently responsible for execution of Human Resource Management strategy of the organization. She is a Certified HR Practitioner and holds a Master's degree (Strategic Management) from the University of Nairobi, a Bachelor's of Commerce degree (Human Resource Management) from KCA University. She is also full member of the Institute of Human Resource Management, Kenya.

Ms. Caroline Acholla, Human Resource Manager

ANNUAL REPORT

Who We Are

Wildlife Clubs of Kenya (WCK) is a Conservation Education organization founded in December 1968 by 12 students at Kagumo High School. It was the first conservation education programme of its kind in the continent of Africa. WCK is managed by a National Secretariat with backing of a Member Governing Council consisting of representation from the Ministry of Tourism & Wildlife, representation from the National Treasury & Planning, representatives from other relevant ministries and departments, schools, donor partners, core NGO's and an Executive Committee composed of specialists in conservation education, business and public administration. Currently WCK provides conservation education in many schools in Kenya. With a staff compliment of forty six (46), WCK offers various programmes that include Mobile Education Unit, Ecology Programmes, Komba Magazine, student hostels and conservation education. The organisation also offers Certificates and Diploma courses at the Centre for Tourism Training & Research (CTTR) College. In recognition of the very important role played by the WCK, the organisation receives support from the Government of Kenya through the Ministry of Tourism & Wildlife.

Service Charter

The Wildlife Clubs of Kenya as an organisation has a Service Charter which is a declaration of our role and the values we uphold as well as our commitment to provide high quality services to our clientele and other stakeholders. By this charter, the organization commits itself to serving its clientele effectively, efficiently and honestly, with courtesy and integrity and to uphold professionalism in all its operations.

Vision

Empowered Kenyans with conservation knowledge for sustainability.

Mission Statement

To provide conservation education to the youths and support wildlife clubs through training, information sharing and advocacy.

Motto

Learn to conserve for a better tomorrow.

Core Values

- Integrity
- Teamwork
- Professionalism
- Responsiveness and kindness to the environment
- Accountability and transparency
- Fairness
- Respect
- Innovation

ANNUAL REPORT

Core Business

- Conservation education.
- Establishing Wildlife Clubs in schools and facilitating the implementation of conservation education projects in the schools and communities.
- Centre for Tourism Training and Research (CTTR).
- Provision of hostel facilities.

Objectives

- To share knowledge and stimulate interest on wildlife, conservation of the environment and biodiversity amongst Kenyan communities with youth as the entry target.
- To create awareness on the economic, cultural, and aesthetic value of natural resources.
- To develop a better understanding of the need to conserve wildlife and other biodiversity for the benefit of the present and future generations.
- To develop careers through training and education.

Core Functions

In order to provide efficient and effective services to the people of Kenya, the Wildlife Clubs of Kenya undertakes the following core functions:

- Conservation education.
- Teacher training on conservation education.
- Establishing Wildlife Clubs in schools and facilitating the implementation of conservation education projects in the schools and communities.
- Training at Centre for Tourism Training and Research (CTTR) College.
- Production and dissemination of Komba magazine and other environment conservation education resources materials.
- Liaising with all relevant Ministries / Departments on matters relating to environmental education, sustainability, conservation education, and tourism.
- Provision of affordable transport facilities.
- Provision of affordable accommodation facilities.

Strategic objectives

- Increase membership base by 100% annually.
- Establish a functional organizational structure.
- Build capacity of staff and volunteers.
- Streamline and strengthen the operations of WCK to make it cost effective.
- Increase core funding by 50% annually.
- Modernize financial operations and systems and improvement of effectiveness and efficiency in financial management.
- Embrace ICT and other technological advancement in all our areas of operations.
- Strengthening institutional capacity of WCK to achieve its objectives.
- Enhance resource capacity of WCK to discharge its mandate.
- Institutionalize and operationalize an effective advocacy programme.
- To improve WCK's corporate image.

ACTIVITIES

Wildlife Clubs of Kenya (WCK) is a Conservation Education organization with the mandate to empower youth and communities to proactively engage in wildlife and environmental conservation, WCK is involved in the implementation of diverse projects and activities. Some of the conservation activities undertaken by WCK during the year as follows:

Mobile Education Unit (MEU)

This is the WCK's outreach programme which is continuously in touch with the grassroots clubs at the rural areas where electricity has yet to reach.

The MEU is a fully equipped vehicle that takes Environment Conservation Education talks, lectures, films and video shows to schools throughout Kenya. WCK operates full-time MEUs out of Nairobi Headquarters, Mombasa, Kisumu, Nakuru and Kitui.

Ecology activities in all WCK's Education Centres

- In Nairobi the focus is on Nairobi National Park and WCK's own Mokoyeti Nature Trail
- Mombasa uses the Mombasa Marine Park in a glass bottomed boat to interpret marine ecosystems
- In Kisumu the focus is on the vast Lake Victoria catchment such as Dunga wetlands, Kakamega forest, Mt Elgon and others
- In Nakuru the focus is on the Lake Nakuru National Park "Bird Watchers Sanctuary"
- In Meru the focus is on Imenti Forest Ecosystem
- In Kitui the activities are based on restoration of native vegetation in this arid and semi-arid ecosystem
- Seed collection and Tree planting
- Teachers Training Workshops on Education for Sustainable Development (ESD)
- Youth Workshops
- Park and Beach Clean ups
- Implementation of alternative energy sources
- Anti-poaching & desnaring campaign

Materials Production

The WCK produces in-house materials mainly composed of activity guides for used by school clubs; these materials have proved popular elsewhere in Africa. The organisation also produces various ecology courses resource materials and the termly Komba Magazine. KOMBA Magazine, whose purpose is to educate, and involve the club members through the printed word is sent free to every Wildlife Club member school in Kenya, each school term.

Pollinator through Bee keeping

The second phase of the project will extend to the following schools

1. Sekanini Girls High School in the Maasai Mara Ecosystem are implementing the project: Mitigating Human-Elephant Conflict through Beekeeping.
2. Sereolipi Secondary School in Samburu ecosystem is implementing the project: Conservation of the northern Kenya endangered wildlife through Education.
3. Kahingoni Primary School in Kilifi County on the edge of Arabuko Sokoke forest is implementing the project: Saving the Arabuko Sokoke Habitat and Wildlife Species
4. Nairrabala Primary School in Kikesen River Conservancy, Kajiado County is implementing the project: Restoration of the Maasai Giraffe Habitat and Combating Illegal Trade on Ostrich Eggs at Kikesen River Conservancy.
5. Inaudot Primary School at Kwenia valley in Magadi Kajiado County is implementing the project: Saving the endangered Vultures of Kwenia Valley through conservation education.

Teachers Training Workshops

To empower teachers with conservation knowledge for multiplier effect in schools and to build their capacity to communicate conservation, WCK conducts countrywide teachers' training workshops. The title for the training workshops for the financial year under review is: STRENGTHENING WCK THROUGH REGIONAL ToT WORKSHOPS ON ESD FOR HER PATRONS AND ENVIRONMENTAL RESOURCE MATERIAL DEVELOPMENT.

This is being implemented in 2 sections:

1. Teachers Training of ESD, Wildlife & Environment
2. Environmental Resource Material Development

The objectives of this projects are to:

1. Empower teachers through capacity building on how to integrate environmental issues into the school curriculum.
2. Train teachers to become trainers for other teachers on issues environment and ESD and strengthen Networks through capacity building.
3. Train teachers and pupils on how to manage successful wildlife clubs in schools
4. Empower teachers and pupils/ students to be able to start standard environmental micro projects in schools and manage them, through printed and audio-visual materials.
5. To connect the teachers and the learners with nature, through hands on activities

REPORT OF THE TRUSTEES

The Trustees submit their report together with the audited financial statements for the year ended 30 June, 2021, which disclose the state of affairs of Wildlife Clubs of Kenya as at that date.

Activities

The principal activities of the association, which is a charitable organisation are:-

- a) To spread interest and knowledge about wildlife and the environment among the people of Kenya in particular and East Africa in general.
- b) In the context of (a) above, to make the people aware of the great economic, cultural and aesthetic value of natural resources.
- c) To develop a better understanding of the need to conserve natural resources, for the benefit of the nation and its people.
- d) To do all things in furtherance of the above objectives.

Results

The results for the year are set out on page 14.

Trustees

The Trustees who held office during the year and up to the date of this report are set out on page 2.

Approved by the Trustees on 8th day JULY, 2022 and signed by:



DR.MARGARET OTIENO
CEO & NATIONAL CORDINATOR / SECRETARY



JAG GAKUNJU
TRUSTEE

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Wildlife Clubs of Kenya at the end of the financial year and of its operating results for the year being reported on. The Trustees are required to ensure that proper accounting records that are sufficient to show and explain the transactions of the organisation and disclose, with reasonable accuracy, the financial position of the organisation are maintained. The Trustees are also responsible for safeguarding the assets of the organisation, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error. They also accept responsibility for:

- i) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements;
- ii) selecting and applying appropriate accounting policies; and
- ii) making accounting estimates and judgments that are reasonable in the circumstances.

The Trustees believe that the going concern status of the organisation is not threatened given the funding that it continues to receive from the Government of Kenya through the Ministry of Tourism & Wildlife and its donors. The Trustees are not aware of any other material uncertainties related to events or conditions that may cast doubt on the organisation's ability to continue as a going concern.

The Trustees acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities as trustees of the organisation.

Approved by Trustees on 2nd day July, 2022 and signed by:



DR.MARGARET OTIENO
CEO & NATIONAL CORDINATOR / SECRETARY



JAGI GAKUNJU
TRUSTEE

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 WILDLIFE CLUBS OF KENYA FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for intended purpose.
- 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, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Wildlife Clubs of Kenya set out on pages 14 to 28, which comprise of the statement of financial position as at 30 June, 2021, statement of financial performance, statement of changes in funds,

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Wildlife Clubs of Kenya as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Financial Reporting Standards and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Wildlife Clubs of Kenya 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 opinion.

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. There were no key audit matters to report in the year under review.

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, I confirm that, nothing 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

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, 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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, 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 the Trustees

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and for maintaining effective internal control 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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Clubs' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the applicable basis of accounting unless Management is aware of the intention to liquidate the Clubs or 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The Trustees are responsible for overseeing the Clubs 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Clubs policies and procedures may deteriorate.


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Clubs' ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Clubs to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Clubs to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

31 August, 2022

STATEMENT OF FINANCIAL PERFORMANCE-FOR THE YEAR ENDED JUNE, 2021

		2021	2020
Income	Note	KES	KES
Grants and donations	6	36,011,723	58,421,377
Revenue	4	1,832,390	11,080,658
Other income	5	1,306,689	1,838,025
CDDR income	9	14,464,918	21,601,801
Interest income	7	9,018,352	8,529,726
Total income (net)		<u>62,634,072</u>	<u>101,471,587</u>
Expenditure			
Staff costs	8	28,223,438	28,701,217
Direct programme expenses	10	12,671,259	14,979,858
Administration and other operating expenses	11	8,250,858	10,722,924
CDDR Cost	9	16,446,087	18,924,527
Total expenditure		<u>65,591,642</u>	<u>73,328,526</u>
Operating balance for the year		-2,957,570	28,143,061
Endowment Fund Interest		(9,018,352)	-8,525,240
Balance for the year		<u><u>-11,975,922</u></u>	<u><u>19,617,821</u></u>

STATEMENT OF FINANCIAL POSITION - AS AT 30 JUNE, 2021

Assets		2,021	2,020
Non-current assets	Note	KES	KES
Property and equipment	12	183,338,836	186,866,331
Work-in-progress	13	45,392,042	38,998,313
Total non-current assets		228,730,878	225,864,644
Current assets			
Receivables	15	15,775,999	16,004,496
Investment (endowment fund)	17	120,673,868	111,655,516
Inventory	18	524,834	1,635,607
Cash and bank	14	30,184,365	40,773,226
Total current assets		167,159,066	170,068,845
Liabilities			
Current liabilities			
Payables and accruals	16	7,668,108	8,504,083
Net current assets		159,490,958	161,564,762
Longterm liabilities			
Defered Income	24	3,750,000	0
Total Longterm liabilities		3,750,000	0
Net assets		384,472,051	387,429,406
Represented by:			
Fund balance (Page 16)		384,472,051	387,429,406

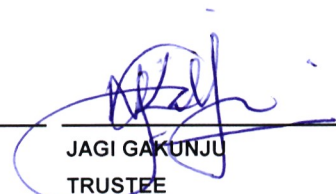
Approved by Trustees on 8th day July, 2022 and signed by:



DR.MARGARET OTIENO
CEO & NATIONAL CORDINATOR / SECRETARY



JOSHUA MUTIE MAIMA
FINANCE MANAGER
ICPAK M/NO:21643



JAGI GAKUNJU
TRUSTEE

Wildlife Clubs of Kenya
Annual Report and financial Statements
for the year ended June 30,2021

STATEMENT OF CHANGES IN FUNDS - YEAR ENDED 30 JUNE, 2021

	Property fund	Endowment fund	Revenue reserve	Specific grants	Total
	[Note 17]	[Note 17]		[Note 19]	
	KES	KES	KES	KES	KES
At 01 July, 2019	213,579,278	103,130,276	18,260,784	24,316,007	359,286,345
Interest capitalised	0	8,525,240	(8,525,240)	0	0
Net assets additions	12,285,366	0	(12,285,366)	0	0
Balance for the year	0	0	24,571,066	3,571,995	28,143,061
At 30 June, 2020	225,864,644	111,655,516	22,021,244	27,888,002	387,429,406
At 01 July, 2020	225,864,644	111,655,516	22,021,244	27,888,002	387,429,406
Interest capitalised	0	9,018,352	(9,018,352)	-	-
Net assets additions	2,866,234	-	(2,866,234)	-	-
Operating balance for the year (page 14)	-	-	-2,957,570	-	-2,957,570
Transfer between specific grants & revenue reservs(Page 29)	-	-	11,789,723	(11,789,723)	-
Prio year Adjustment	-	-	215	-	215
At 30 June, 2021	228,730,878	120,673,868	18,969,026	16,098,279	384,472,051

STATEMENT OF CASH FLOWS-	FOR THE YEAR ENDED JUNE, 2021	
	2,021	2,020
	KES	KES
Cash flows from operating activities		
Balance for the year (page 14)	-11,975,922	19,617,821
Adjustments for :		
Foreign exchange difference	(648,896)	(79,620)
Interest received	(9,018,352)	(8,529,726)
Depreciation	4,002,420	4,862,045
Prio year adjustment	215	
Operating balance before working capital changes	-17,640,535	15,870,520
Increase in accounts receivable	228,497	(10,936,963)
Increase in inventory	1,110,773	(1,074,937)
(Decrease) / Increase in accounts payable	-835,975	-3,069,245
Net cash generated from operating activities	-17,137,240	789,375
Cash flows from investing activities		
Acquisition of property and equipment (note 12)	(474,925)	(5,388,436)
Increase in work-in-progress	(6,393,729)	(11,758,975)
Net decrease in cash from investing activities	(6,868,654)	(17,147,411)
Cash flows from financing activiteis		
Interest income	9,018,352	8,529,726
Net cash from financing activiteis	9,018,352	8,529,726
Net (decrease) / increase in cash and cash equivalents	-14,987,542	-7,828,310
Movement in cash and cash equivalents		
Cash and cash equivalents at 01 July	40,773,226	48,521,916
Net (decrease) / increase in cash and cash equivalents	-14,987,757	-7,828,310
Foreign exchange difference	648,896	79,620
Cash and cash equivalents at 30 June	26,434,365	40,773,226

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30,2021

Description	Approved Budget	Adjustments	Final Budget	Actual on comparable basis	Performance differences	% Variance	Comments
	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	
	KES	KES		KES	KES	KES	
Income							
Grants & Donations	7,500,000	-	7,500,000	7,011,723	(488,277)	-7	
Transfers from the Government	44,000,000	(11,250,000)	32,750,000	32,750,000	(11,250,000)	-26	1
Revenue 7 other incomes	2,490,183	-	2,490,183	2,490,183	-	0	
CTTR Income	9,160,000	-	9,160,000	14,464,918	5,304,918	58	2
Interest from Endowment fund	9,075,802	-	9,075,802	9,018,352	(57,450)	-1	
Exchange gain	-	-	-	648,896.00	-	0	
Borrow from endowment funds	10,000,000	(10,000,000)	-	-	(10,000,000)	-100	3
Transfers from other Government entities	-	-	-	-	-		
Total income	82,225,985	(11,250,000)	60,975,985	66,384,072	(15,841,913)		
Expenses							
Staff costs	29,000,000	-	29,000,000	28,223,438	776,562	3	
Direct Programme cost	15,454,594	-	15,454,594	12,671,259	2,783,335	18	4
Administration & other Operating expenses	8,296,391	-	8,296,391	8,250,858	45,533	1	
CTTR Cost	14,470,000	-	14,470,000	16,446,087	(1,976,087)	-14	5
Project cost	15,000,000	(11,250,000)	3,750,000	-	15,000,000	100	6
Total expenditures	82,220,985	(11,250,000)	70,970,985	65,591,642	(16,629,343)		
	5,000	-	5,000	792,430	797,430		
Reconciliation with operating surplus							
Deferred Income from transfers				(3,750,000)			
Endowment fund interest Capitalised				(9,018,352)			
Surplus /Deficit in Statement of financial Performamnce				(11,975,922)			

Notes to the budget

1. Transfers from GOK reduced by 11.25 million which represents 26% negative variations. This was due to reduced exchequer disbursement .
2. Income from CTTR (Training school for WCK) had a positive variance of 5.3 million equivalent to 58% , this was because schools were allowed to re-opened after Covid-19 restrictions were relaxed.
3. The borrowing of 10 million from WCK endowment fund did not happen since covid -19 restrictions were relaxed and the economy opened .
4. Direct Programme cost reduced by 2.78 million due to the effect of covid 19
5. CTTR expenses increased by 1.98 million due increased number of students and related expenses after re-opening of schools.
6. The project cost was to be funded by exchequer but was reduced to 3.75m,negative variation of 75% ,The 3.75 was not utilised in the year under review and has been deferred to the following year.

NOTES TO THE FINANCIAL STATEMENTS

1. General information

Wildlife Clubs of Kenya (WCK) is incorporated under the Societies Act Rules of 1968 but is exempted from registration vide certificate No. 1977 of 3rd September 1970. WCK is managed by a board of trustees.

2. Summary of significant accounting policies

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

a) Basis for preparation

The financial statements are prepared in accordance with generally accepted non-profit accounting principles, international public sector accounting standards (due to quasi government nature of the organization) and applicable international financial reporting standards. The annual report is prepared under historical cost convention except for any valuation of property and equipment.

b) Income

Grants, donations, associate membership fees, subscriptions and investment income are recognized when received while fees from the college are recognized when fee notes are raised. Income from the guest houses is recognised on an accrual basis.

c) Property and equipment

Items of property & equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual value using the straight line method. The following annual rates are used for depreciation of property and equipment:

Freehold land	Nil
Buildings on long leasehold and freehold land	2%
Computers & accessories	30%
Motor vehicles	25%
Office equipment	12.50%
Furniture & fittings	12.50%

If there is an indication that there has been a significant change in the depreciation rate, useful life or residue value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognized in the statement of comprehensive income.

d) Impairment

(i) Impairment of financial assets

All financial assets (other than those categorized as fair value through profit or loss), are assessed at the end of each reporting period for any objective evidence of impairment as a result of one or more events having an impact on the estimated future cash flows of the asset.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies

d) Impairment (cont. ...)

(i) Impairment of financial assets (cont. ...)

An impairment loss in respect of held-to-maturity investments, loans and receivables is recognised in the statement of comprehensive income and is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the statement of comprehensive income to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortized cost would have been had the impairment not been recognised.

(ii) Impairment of non-financial assets

The carrying values of assets, other than those to which IAS 36 - Impairment of assets does not apply, are reviewed at the end of each reporting year for impairment. When there is an indication that the assets might be impaired, impairment is measured by comparing the carrying values of the assets with their recoverable amounts. The recoverable amount of the assets is the higher of the assets' net selling price and their value-in-use, which is measured by reference to discounted future cash flows.

An impairment loss is recognised in the statement of comprehensive income immediately.

When there is a change in the estimates used to determine the recoverable amount, a subsequent increase in the recoverable amount of an asset is treated as a reversal of the previous impairment loss and is recognised to the extent of the carrying amount of the asset that would have been determined (net of amortisation and depreciation) had no impairment loss been recognised. The reversal is recognised in the statement of comprehensive income immediately.

e) Translation of foreign currencies

Transactions during the year are converted into Kenya shillings at rates ruling at the transaction dates. Current assets and current liabilities at the statement of financial position date that are expressed in foreign currencies are translated into Kenya Shillings at rates ruling at the statement of financial position date. The resulting differences from conversion and translation are dealt with in the statement of comprehensive income in the year in which they arise.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. Summary of significant accounting policies

f) Cash and cash equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand and bank.

g) Offsetting

Financial assets and liabilities are offset and the net amount reported in the statement of financial position only when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis, or realize the asset to settle the liability simultaneously.

3. Financial risk management

The organization's overall risk management policies are set out by the Board of Trustees and implemented by Management, and focus on the unpredictability of changes in the operating environment and seek to minimize the potential adverse effect of such risks on the organisation's performance by selling acceptable levels of risk. The organization has an endowment fund that it applies in hedging against financial risks to a certain limit dependent on the value of the fund.

Liquidity risk management

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The Trustees have developed a risk management framework for the management of the organization's short, medium and long-term liquidity requirements thereby ensuring that all financial liabilities are settled as they fall due. The organization manages liquidity risk by continuously reviewing forecasts and actual cash flows.

	2021	2,020
	KES	KES
4. Revenue		
Hostels and guest houses	1,003,300	5,543,050
Trade items	89,390	3,944,608
Subscriptions and registration fees	707,900	1,485,000
International ecotourism programme	0	80,000
Associates / corporate membership fees	31,800	28,000
Total revenue	<u>1,832,390</u>	<u>11,080,658</u>
5. Other income		
Billboard adverts	400,000	770,000
Bus hire	106,000	669,000
Rent income	4,500	183,000
Miscellaneous income	147,293	216,025
Exchange gain	648,896	0
Total other income	<u>1,306,689</u>	<u>1,838,025</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Grants and donations	2021	2020
(a) Grants	KES	KES
Ministry of Tourism and Wildlife	29,000,000	49,000,000
Total grants	<u>29,000,000</u>	<u>49,000,000</u>
(b) Donations / transfers		
VI Planterer	6,357,223	4,860,521
AFEW	0	4,157,544
Kindness In Action	0	403,312
ICRAF	654,500	0
Total donations / transfers	<u>7,011,723</u>	<u>9,421,377</u>
Total grants and donations / transfers	<u>36,011,723</u>	<u>58,421,377</u>
7. Interest income		
Interest on endowment fund	9,018,352	8,525,240
Interest on savings account	0	4,486
Total net interest income	<u>9,018,352</u>	<u>8,529,726</u>
8. Staff costs		
Salaries and wages	21,767,346	22,834,994
Medical expenses	2,186,768	2,289,372
Pension (WCK contribution)	1,672,970	1,735,574
Gratuity	2,586,529	1,678,627
Staff training	9,825	162,650
Total staff costs	<u>28,223,438</u>	<u>28,701,217</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. Centre for Tourism Training and Research (CTTR)	2021	2,020
Income	KES	KES
Tuition	13,056,507	18,683,677
Hostel	898,000	1,488,000
BCC	47,500	475,000
Training	0	360,000
Application fees	124,000	161,000
Trade items	83,260	143,881
Exam retake	184,000	86,000
Graduation fees	0	108,000
Miscellaneous	46,651	53,243
Van hire	15,000	27,000
Certificate storage charges	10,000	16,000
Total income	<u>14,464,918</u>	<u>21,601,801</u>
Expenditure		
Staff salaries	6,104,556	7,549,031
Fieldwork transport / camping	1,000,265	2,077,378
Depreciation	1,193,250	1,742,425
Provisions for bad debts	826,870	1,208,915
Security	1,046,242	1,065,944
Staff medical	639,577	664,578
Stationery / education materials	1,014,735	592,397
HRM practical	289,381	566,523
Marketing and publicity	1,997,716	524,424
Insurance	642,326	450,000
Repairs and maintenance	243,282	433,714
Professional / consultation fees	19,000	314,721
General expenses	145,299	275,334
Graduation expenses	0	272,520
Telephone, postage and internet	224,318	261,187
Motor vehicle repairs	127,086	241,837
Staff pension	222,321	222,321
Electricity, water and rates	113,563	168,742
Local transport	57,220	114,986
Trade license	90,000	110,000
Post covid	201,480	0
Camping equipment	0	36,000
Computers and printers	48,200	31,550
staff Training	19,400	0
Trade Items	180,000	0
Caution money	0	0
Total expenditure	<u>16,446,087</u>	<u>18,924,527</u>
Net income from CTTR	<u><u>-1,981,169</u></u>	<u><u>2,677,274</u></u>

NOTES TO THE FINANCIAL STATEMENTS(Continued)

	2021	2,020
	KES	KES
10. Direct programme expenses		
Nakuru office expenses	678,063	2,738,279
Kisumu office expenses	6,766,578	4,654,932
Mombasa office expenses	984,731	2,550,523
LEEC	2,609,747	2,528,229
Support action groups	207,081	685,862
Meru office expenses	940,260	637,075
Kitui office expenses	439,309	622,573
Malindi office expenses	10,490	421,385
Mobile education unit	35,000	141,000
Total direct programme expenses	<u>12,671,259</u>	<u>14,979,858</u>
11. Administration and other operating expenses		
Depreciation	2,809,173	3,119,619
Insurance	1,025,158	1,194,262
Komba magazine	102,080	1,161,100
Security	1,046,245	1,053,765
Trade items	0	851,799
Exchange loss	0	257,623
General expenses	193,808	431,802
Audit fee	323,200	311,800
Travelling and subsistence	428,311	380,626
Equipment maintenance and general repairs	228,103	359,085
Transport	151,225	286,000
Internet	207,178	228,588
Bank charges	197,174	217,080
Electricity, water and rates	132,344	168,745
Printing, stationery and publications	115,430	161,671
Council expenses	115,403	120,195
Postage and telephone	55,750	120,135
Motor vehicle repairs	0	95,350
Subscriptions	84,593	79,620
Marketing and publicity	0	71,630
Computer expenses	13,565	47,910
Provision for bad debts	707,098	4,000
Receivable written off	0	519
Public relations and entertainment		0
Post Covid-19	315020	
Total administration and other operating expenses	<u>8,250,858</u>	<u>10,722,924</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. Property and equipment	Land	Buildings	Motor vehicles	Computers & accessories	Furniture & fittings	Office equipment	Total
	KES	KES	KES	KES	KES	KES	KES
Cost / valuation							
As at 01 July, 2019	60,700,000	133,499,085	16,747,846	3,751,045	4,709,321	4,472,450	223,879,747
Additions		(30,000)	2,818,735	386,500	953,900	1,259,301	5,388,436
As at 30 June, 2020	60,700,000	133,469,085	19,566,581	4,137,545	5,663,221	5,731,751	229,268,183
As at 01 July, 2020	60,700,000	133,469,085	19,566,581	4,137,545	5,663,221	5,731,751	229,268,183
Additions	0	0	0	91,000	383,925	0	474,925
As at 30 June, 2021	60,700,000	133,469,085	19,566,581	4,228,545	6,047,146	5,731,751	229,743,108
Depreciation							
As at 01 July, 2019	0	9,785,534	16,210,346	3,426,677	4,150,089	3,967,161	37,539,807
Charge for the year	0	2,669,382	1,242,184	291,600	233,750	425,129	4,862,045
As at 30 June, 2019	0	12,454,916	17,452,530	3,718,277	4,383,839	4,392,290	42,401,852
As at 01 July, 2020	0	12,454,916	17,452,530	3,718,277	4,383,839	4,392,290	42,401,852
Charge for the year	0	2,615,993	704,684	31,319	270,188	380,236	4,002,420
As at 30 June, 2020	0	15,070,909	18,157,214	3,749,596	4,654,027	4,772,526	46,404,272
Net book value							
At 30 June, 2021	60,700,000	118,398,176	1,409,367	478,949	1,393,119	959,225	183,338,836
At 30 June, 2020	60,700,000	121,014,169	2,114,051	419,268	1,279,382	1,339,461	186,866,331



.

.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2021	2,020
	KES	KES
13. Work-in-progress		
Balance at 01 July	38,998,313	27,239,338
Additions	6,393,729	11,758,975
Balance at 30 June	<u>45,392,042</u>	<u>38,998,313</u>
The work in progress relates to construction in Nakuru, Mombasa, Meru & Kisumu		
14. Cash and bank		
Cash at Bank		
Standard Chartered Bank		
015033052100	16,664,094	28,144,619
0102056771200	32,199	157,697
0102033052100	1,020,779	952,419
0108033052101	200,265	88
0108033052100	138,603	156,963
0102092431400	(1,952)	-1,952
NCBA Bank		
6441910086	807,541	2,534,449
6441910018	4,313,449	2,191,676
6441910078	26,098	45,158
6441910023	5,224,633	4,725,942
6441910057	219,137	199,283
6441910039	1,059,563	929,427
6441910044	293,926	600,930
Equity Bank		
0720261190043	3,727	190
0610295544641	62,723	-356
0450297776585	225	225
	30,065,009	40,636,758
Cash in hand	119,356	136,681
Total cash and bank	<u>30,184,365</u>	<u>40,773,439</u>
15. Receivables		
Fees receivable	19,490,031	14,926,761
Provision for bad and doubtful debts	-11,213,249	(10,386,379)
Net fees receivable	<u>8,276,782</u>	<u>4,540,382</u>
Trade items receivables	69,800	4,000
Provision for bad and doubtful debts	-707,098	-4,000
Net trade items receivables	<u>-637,298</u>	<u>0</u>
State Department of Wildlife	7,250,000	10,000,000
Look Media - Bill Boards Advertisement	300,000	770,000
SAG - receivables	77,108	200,385
Staff imprests	465,037	453,506
Prepayments	44,370	40,223
Sub-total	<u>8,136,515</u>	<u>11,464,114</u>
Total receivables (net)	<u>15,775,999</u>	<u>16,004,496</u>
16. Payables and accruals		
Accrued expenses	6,098,123	4,851,250
Gratuity	805,811	2,700,000
Unidentified deposits	490,174	824,833
Caution fee refundable	274,000	128,000
Total payables and accruals	<u>7,668,108</u>	<u>8,504,083</u>
17. Investment (endowment fund)		
Balance at 01 July	111,655,516	103,130,276
Income from investment (capitalised)	9,018,352	8,525,240
Balance at 30 June	<u>120,673,868</u>	<u>111,655,516</u>

The endowment fund is held as a term deposit account at NCBA bank at the rate of 8% pa.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2021	2020
	KES	KES
18. Inventory	<u>524,834.00</u>	<u>1,635,607</u>

These comprise gift items made by Wildlife Clubs and supplied to Langata headquarters for sale. The items have been valued at the lower of cost and net realisable value.

19. Specific grants

Additions during the year [note 6 (a)]

GOK	29,000,000	49,000,000
VI Planterer	6,357,223	4,860,521
AFEW	0	4,157,544
Kindness In Action	0	403,312
	<u>35,357,223</u>	<u>58,421,377</u>

Utilised during the year:

GOK - recurrent	29,000,000	29,000,000
GOK - capital	9,802,125	15,428,837
VI Planterer-(Conservation Education)	6,658,683	4,378,421
AFEW-(Conservation Education)	1,026,000	4,553,123
Van Tienhoven-(Conservation Education)	660,138	30,000
Komba Safaris-(Conservation Education)		1,017,501
Minara-(Conservation Education)		441,500

Total utilised during the year	<u>47,146,946</u>	<u>54,849,382</u>
---------------------------------------	--------------------------	--------------------------

Balance for the year	<u>(11,789,723)</u>	<u>3,571,995</u>
-----------------------------	----------------------------	-------------------------

Balance at 01 July	<u>27,888,002</u>	<u>24,316,007</u>
--------------------	-------------------	-------------------

Balance at 30 June	<u>16,098,279</u>	<u>27,888,002</u>
---------------------------	--------------------------	--------------------------

The above funds are received for restricted purposes on which WCK is required to report.

20. Taxation

No provision for corporate taxation has been made in these accounts. The organization qualifies for exemption from Kenyan Corporate Tax under the provisions of paragraph 10 of the 1st schedule to the Income Tax Act, Cap. 470 (Laws of Kenya).

21. Employees

WCK had forty Six (46) employees as at 30 June, 2021. [2020: forty three (49)].

NOTES TO THE FINANCIAL STATEMENTS(Continued)

22. Staff retirement scheme

WCK staff have a personal pension plans with ICEA LION to which the employer contributes 12.5% of the employees' basic salary and each employee contributes 7.5% of their basic salary.

In addition, all staff contribute to the National Social Security Fund (NSSF) of the Republic of Kenya. The NSSF rate of contribution per staff is pegged by statute at the lower of 5% of the basic salary and a maximum of Kshs 200/= per month. The employer (WCK) gives a matching contribution for each employee each month under this scheme.

23. Revenue reserves reconciliation	2021	2020
	KES	KES
Revenue reserves	(18,969,026)	(22,021,244)
Net liabilities/Assets	4,882,940	9,136,020
	<u>(14,086,086)</u>	<u>(12,885,224)</u>
Represented by:		
Total cash in bank (note 14)	30,184,365	40,773,226
Cash in bank (special grants) (note 19)	(19,848,279)	(27,888,002)
Cash in bank (general reserves)	<u>10,336,086</u>	<u>12,885,224</u>

24. Transfers from other Government entities

WCK did not have transfers from any other government entities during the year under review from what was received from state department of Wildlife.

25. Projects Implemented by the entity

WCK did not implemented projects funded by development partners

26. Abbreviations

AFEW	-	African Fund for Endangered Wildlife
AWF	-	African Wildlife foundation
BCC	-	Basic Certificate Course
CTTR	-	Centre for Tourism Training and Research
GOK	-	Government of Kenya
HRM	-	Human Resource Management
IAS	-	International Accounting Standards
ICEA	-	Insurance Company of East Africa
IEP	-	Individualized Education Program
KES	-	Kenya Shillings
LEEC	-	Lang'ata Environmental Education Centre
LVCEEP	-	Lake Victoria Catchment Environmental Education Programme
NGO	-	Non-Governmental Organisation
NSSF	-	National Social Security Fund
UNESCO	-	United Nations Scientific and Cultural Organization
WCK	-	Wildlife Clubs of Kenya
WWF	-	World Wide Fund for Nature