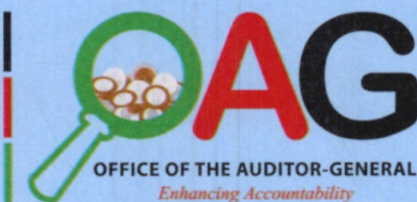


REPUBLIC OF KENYA



REPORT

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ON

CHILD WELFARE SOCIETY OF KENYA

FOR THE YEAR ENDED
30 JUNE, 2025

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 FEB 2026	DAY: WEDNESDAY
TABLED BY:	LEADER OF MAJORITY PARTY (Hon. KIMANI ICHONGWATI)
CLERK-AT THE-TABLE:	J. LEMELLE



CHILD WELFARE SOCIETY OF KENYA



**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDING
JUNE 30, 2025**



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

Child Welfare Society of Kenya
Annual Report and Financial Statements
for the year ended June 30, 2025.

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1. ACRONYMS AND DEFINITION OF KEY TERMS

A: Acronyms

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
CWSK	Child Welfare Society of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
OVC	Orphans and Venerable Children
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
TPS	Temporary Places of Safety
WB	World Bank
VC	Vice Chancellor

B: Definition of Key Terms

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

Comparative Year- Means the prior period.

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Child Welfare Society of Kenya is a membership Society under the Society's Act, with an irrevocable Trust for the care, protection, welfare and adoption of children. It is the National Adoption Society for Kenya and the National Emergency Response, Welfare and Rescue Organization for children. The Society is a body corporate, established and gazetted in 1955 as an approved society Gazette Notice No. 1768 of 27/12/1955, an exempt society gazette notice 1536 of 04/11/1955, Certificate of Exemption number 455 and the adoption society for Kenya, Gazette Notice No. 1356 of 28/04/1969. It is an exempt society with permanent trustees of public nature, with an irrevocable Trust of 1970. The entity is domiciled in Kenya and has fifteen Temporary Places of Safety (TPS) countrywide.i.e. CWSK Mama Ngina Kenyatta, CWSK Mji wa Salama, CWSK Kisii, CWSK Kanduyi, CWSK Arap Moi, CWSK foster families and group homes, CWSK Nanyuki, CWSK Embu, CWSK Isiolo and CWSK Murang'a.

b) Principal Activities

1. To respond to all emergencies affecting children in Kenya and rescue children in emergency situations.
2. To rescue, receive and provide care to children in need of care and protection.
3. To provide family tracing and re unification services for separated children.
4. To facilitate alternative family care (adoption, foster care and guardianship) of children.
5. To strengthen, rehabilitate and empower families to promote quality care of children.
6. To provide education, vocational skills to vulnerable children and young persons.
7. To build the capacity of duty bearers, right holders and provide institutional strengthening in order to effectively ensure the welfare of children.
8. To provide quality temporary care to rescued children by upgrading/establishing temporary places of safety including child care facilities, group homes, foster care homes, child rescue centres, child protection units as may be considered necessary and in the best interest of the child.
9. To ensure care and protection for Orphans and Vulnerable children without families through facilitating or /and providing shelter, education health food and nutrition.

Vision

All children and vulnerable young persons leading a happy fulfilling and fruitful life.

Mission

'To promote and secure the rights of children and vulnerable young persons in order for them to realize their full potential.'

Core Values

- *Innovative*
- *Customer focused*
- *Knowledge driven*

c) Strategic Objectives

The objective and purpose of CWSK is “to provide a legal and institutional framework for the care, control, protection, welfare and adoption of children through the establishment of the Child Welfare Society of Kenya”.

CWSK is an exempt Society; it is a special vehicle of the Government to deliver its mandate for the welfare, relief and emergency response for children. Its target group includes children and infants. According to the nature of work, we focus on the best interests of the child, which is of paramount importance and consideration as guided by the Constitution Article 53 (2) “*A child’s best interests are of paramount importance in every matter concerning the child*”.

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Children Act (4) “*In all actions concerning children, whether undertaken by public or private social welfare institutions, courts of law, administrative authorities or legislative bodies, the best interests of the child shall be a primary consideration*”

The CWSK decision-making Organs are as it is in the CWSK Constitution.

d) Key Decision Making Organ

The Society’s day-to-day management is under the following key organs:

- Patron
- Board of Trustees
 - Board of Directors
 - Chief Executive Officer/Managing Trustee
 - Secretariat

e) Fiduciary Management

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

No.	Designation	Name
1.	CEO / Managing Trustee	Irene Mureithi
2.	Head of Finance	Charles Maina
3.	General Manager Programmes	Selastine Nthiani
4.	General Manager Programmes	Mary Thiong’o
5.	Officer in charge of Security & Administration	John Wachira
6.	Accounts Manager	Alice Mwaniki
7.	Senior Manager Programmes	Jennifer Wangari
8.	Head of Human Resource	Marcella Obaga
9.	ICT Officer	Alfred Oanya
10.	Internal Audit	Floriana Maganga
11.	Management Accountant	Henry Kagundu

f) Entity Headquarters

Child Welfare Society of Kenya
P.O. Box 43982-00100
Child Welfare Building
Langata Road
Nairobi, Kenya

g) Entity Contacts

Telephone: (020) 6003301/6006391 (254) 0726298921

E-mail: cwsktoto@childwelfaremail.co.ke

Website: www.childwelfaresocietykenya.org

h) Entity Bankers

1. Equity Bank Limited
P O Box 43982-00100
Nairobi, Kenya

2. Sidian Bank Limited
P O Box 25363-00603
Nairobi, Kenya

3. Bank of Africa Group BMCE Bank
P O Box 43982
Nakuru, Kenya

4. Bank of Baroda
P O Box 30033-00100
Nairobi

5. Absa Bank Kenya
P O Box 27518-00506
Nairobi, Kenya

6. Cooperative Bank Limited
P O Box 48231-00100
Nairobi

7. Diamond Trust Bank
P O Box 61711-00200
Nairobi

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8. National Bank of Kenya Limited
P O Box 578-80100
Mombasa, Kenya

9. Standard Chartered Limited
P O Box 90170-80100
Mombasa, Kenya

10. Kenya Commercial Bank of Kenya
P O Box 48400-00100
Bungoma, Kenya

11. Family Bank of Kenya
P O Box 74145-00200
Nairobi

i) Independent Auditors

Auditor General



Office of the Auditor General

Anniversary Towers, University Way




P.O. Box 30084 – GOP 00100 GPO

Nairobi, Kenya

3. THE BOARD OF TRUSTEES

<p>1. Joseph Gitau, HSC</p> 	<p>Mr. Gitau is is the Chairman of Child Welfare Society of Kenya. He holds a Master of Arts (MA) Degree in Sociology (with emphasis in Criminology, Justice, Administration, Probation and Parole), Fordham University, New York, USA. He was a director of Probation and After Care Services. Among other achievements, Mr. Gitau has been a lecturer at Egerton University and Muranga University, he also taught at the Kenya Institute of Administration and was awarded the Head of State Commendation (HSC). He is also an expert in forensic Science. Mr. Gitau is a Life Member of Child Welfare Society of Kenya. Mr.Gitau was born in March 1943</p>
<p>2. Professor Ludeki Chweya</p> 	<p>Professor Ludeki Chweya, born in 1961, is a distinguished Kenyan academic and public servant. He holds a Bachelor of Arts (Hons) Degree and a Master of Arts degree in Government from the University of Nairobi and a Doctor of Philosophy Degree in Political Studies from Queen's University at Kingston, Ontario, Canada. He is known for his work as the former Director General of the Kenya School of Government (KSG). He is also a political scientist and has held various high-level positions, including Permanent Secretary and faculty member at several universities. Additionally, he has been recognized for his leadership in the field of management development, having been elected as the President of the African Management Development Institutes Network (AMDIN).</p>
<p>3. Phyllis Kandie</p> 	<p>Amb. Phyllis Kandie has previously served as a Cabinet Secretary in the Republic of Kenya. In 1986 she joined St. Mary's University, Canada for her undergraduate where she attained a B. Com (Economics) Degree. She then proceeded to Middlesex University, United Kingdom in 1991 and Durham University, UK for her MBA and further training. Prior to her appointment to the Cabinet, she served as the Director of Investment Advisory Services at Standard Investment Bank. She also served as a regulator within the Capital Markets, energy and agricultural sectors. She also served as a consultant for the World Bank and the European Union, regarding the SME sector. Amb. Kandie was born in 1965.</p>

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<p>4. Hon. Tiya Galgalo</p> 	<p>Hon. Tiya Galgalo, born on 12th November 1966, is a seasoned public administrator and an educationist commissioner. She holds a Masters in Educational Administration and Planning from the University of Nairobi, and also a Bachelors in Education from Kenyatta University. She has vast experience in Consultancy work in Research, Governance, and Education among others. In addition to that, she is a champion for Disaster Risk Reduction (DRR), Governance & Gender, Monitoring & Evaluation and Resource Mobilization.</p>
<p>5. Bill Rutto</p> 	<p>Mr. Bill Rutto, born on 26th June 1957, is a life member of CWSK since 2003 and currently serves as a member of CWSK Board of Trustees (BOT). Bill holds a Master of Science (MSc) degree in governance and an associateship of the Chartered Institute of Bankers (ACIB). He has a keen interest in child protection, and for many years was involved in promoting CWSK work as a volunteer, including fundraising. Bill is also an award-winning author (Jomo Kenyatta Prize for Literature, 2005) for his book that focuses on the youth vis-à-vis challenges of drug abuse. The book is a “class reader” for Kenyan and Rwandan secondary schools.</p>
<p>6. Joseph Gichuru</p> 	<p>Mr. Joseph Gichuru is a Trustee of the CWSK Board of Trustee and was previously the National Chairman and Nakuru Branch Chairman in Child Welfare Society of Kenya. He is also a Life Governor of Agricultural Society of Kenya. Previously, he served as Agricultural Society of Kenya Nakuru Branch Chairman, National Council Member of Agricultural Society of Kenya, Chairman of the Editorial Board, Kenya Farmers Magazine and Chairman of the Board of Trustees, Rift Valley Provincial General Hospital, among others. Mr. Gichuru was born on 14th October 1946.</p>

7. Irene Mureithi





Irene Mureithi is the Chief Executive Officer/Managing Trustee of Child Welfare Society of Kenya as well as the Trust Secretary. Born on 25th September 1962, Irene holds a Master's Degree in Education Psychology and B.A. HONS Social Work. She was the Joint Secretary and Technical Advisor to the Expert/Steering Committee to Review the Framework for Child Adoption in Kenya; Member of the Project Implementation Committee of the Inter-Agency Steering Committee to Fast-Track Implementation of Government Priority Development Projects Including Development Partner Financial Projects & Member of the National Multi-Disciplinary Committee to Coordinate the Development of the Social Workers Bill. Irene is a leading professional of long standing in Social Work. She is also an Orphans and Vulnerable Children (OVC) specialist who has initiated several programmes for OVC interventions.





4. MANAGEMENT TEAM

	<p>Irene Mureithi: Master's Degree in Education Psychology, B.A. HONS Social Work.</p>	<p>Chief Executive Officer/Managing Trustee</p>
	<p>CPA Charles Maina: CPA(K)</p>	<p>Head of Finance</p>
	<p>Selastine Nthiani B.A Sociology</p>	<p>General Manager Programmes</p>

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	<p>MaryThiong'o B.A Sociology</p>	<p>General Manager Programmes</p>
	<p>John Wachira NCPE</p>	<p>Officer in charge of Security & Administration</p>
	<p>CPA Alice Wanjiru Mwaniki CPA (K) BBA (Accounts & Finance) MBA (Finance)</p>	<p>Accounts Manager</p>
	<p>Jennifer Wangari B.A Sociology</p>	<p>Senior Manager programmes</p>

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	<p>Marcella Obaga: B.A Human Resource</p>	<p>Head of Human Resource</p>
	<p>Alfred Oanya BSC in Mathematics & Computer Science</p>	<p>ICT Officer</p>
	<p>CPA Maganga S. Floriana CPA(K), MBA (Finance & Banking)</p>	<p>Internal Auditor</p>
	<p>CPA Henry K. Kagondu: CPA(K), B.Sc.(IBA)</p>	<p>Management Accountant</p>

5. CHAIRPERSON'S STATEMENT

The financial year 2024-2025 has been a tremendous year for Child Welfare Society of Kenya (CWSK). We are grateful to God for the outstanding achievements in service to children. The CWSK Registered Trustees have continued to show fortitude in playing their role as the vision bearers of the Society. The Trustees have provided oversight and policy direction to the Society, in line with the mandate to provide care and protection to children. The Trustees also play a crucial role of securing the properties meant to serve children.


We take this opportunity to celebrate and honour the life of the late Hon. Nathan Munoko (1922 - 2024), Life Member and Registered Trustee of the Child Welfare Society of Kenya. Hon. Munoko was a steadfast advocate for vulnerable children. Hon. Munoko succeeded Sir Humphrey Slade as the first African National Chairman of CWSK in 1974 and later served as a member of the Board of Trustees. He showed resilience and commitment to issues affecting children, even in his later years. He will be fondly remembered for defending CWSK's mission and standing for the Society's stability and integrity. The Board of Trustees thus continues to promote the mission, vision and values instituted by founding members.

We appreciate the Government of Kenya for the continued support and partnership in striving to see the realization of the protection and welfare of orphaned and vulnerable children. The Government's commitment to secure the future of Kenyan children is evident in the implementation of the Constitution of Kenya, 2010 and The Children Act, 2022 as well as in financing child care, protection and welfare.

We are grateful for the tremendous work and sacrifice that our staff put in, to ensure that children are cared for and their needs met. They have served as the backbone in the Society's service and their tireless efforts assisted in the gains and achievements attained. In the financial year we continued to work with the Agricultural Society of Kenya (A.S.K) in the showgrounds across the country, to provide prevention of separation services to children, and protected 192,846 children. In nurturing the future generations environmental skills, CWSK was able to impart skills in 187,377 children both in primary and secondary schools. Our combined effort has culminated in the Society reaching a remarkable 1,128,735 children across the country through various programmes.

The Trustees will continue to provide leadership to steer the Society in promoting the welfare and care to children. We remain committed to our vision, *"to see all children and vulnerable young person's leading a happy, fulfilling and fruitful life."*

Signed by:


.....
Mr. Joseph Gitau, HSC
CHAIRPERSON, BOARD OF TRUSTEES

Date: 8th December, 2025

6. CHIEF EXECUTIVE OFFICER/MANAGING TRUSTEE REPORT

Our hearts are filled with thanksgiving to God for a glorious year in serving the children and families of this great country.

Child Welfare Society of Kenya (CWSK) is an agency of the Government under the Ministry of Gender, Culture and Children Services. In the financial year 2024 – 2025, CWSK received tremendous support and leadership from the Government. The year saw CWSK benefit from the lead of The Ministry of Labour and Social Protection as well as a new State Department for Children Services under the leadership of The Ministry of Gender, Culture and Children Services.

During the financial year, CWSK outstanding effort enabled service to a total of 1,128,735 children across the country in various programmes. This realization was made possible by the exemplary performance of the staff under the leadership of the Trustees. Notably, under the Emergency Education Support Programme, a pilot programme that supports Day Secondary Schools, targeted eight constituencies in eight counties. These are Elgeyo in Elgeyo Marakwet, Mogotio in Baringo County, Kiambaa in Kiambu County, Kiharu in Murang'a County, Mukurweini in Nyeri County, Kipipiri in Nyandarua County, Ndhiwa in Homa Bay County and Nyando in Kisumu County. A total 169,095 children were reached, enhancing school retention and increasing school enrollment.

Additionally, 124,091 OVCs and vulnerable young person's outside the Cash Transfer Programme received psychosocial support which included food, education, clothing, health & shelter while 63,989 children received family tracing, reunification and alternative family care services.

CWSK has ongoing projects that are at various levels of completion rate. These are Integrated Child and Family Centres at the Temporary Places of Safety. These are key in providing temporary care and protection to children as other alternatives are sought.

During the period, CWSK received a budgetary allocation of Kshs. 1,060,000,000. These funds were utilized in the provision of services to orphaned and vulnerable children and families under various programmes. CWSK continues to carry out its mandate of providing care and protection to children, fulfilling its mission.

We are grateful to the Government, our partners and friends for their compassion and support towards the care of children. We also appreciate, the Board of Trustees, Board of Directors and staff that are instrumental in the realization of our goals. May God richly bless you. Thank you.

CWSK ACHIEVEMENTS IN THE FY 2024-2025 UNDER PROGRAMMES

Highlights of significant achievements during the period

1. 46,444 families and children were provided with Psycho-social Support (PSS) services (food, clothing, shelter, counselling, family mediation) to ensure quality care to children.
2. Children in emergencies were protected and supported with 156,849 children and their families receiving psycho-social support (PSS) services (food, clothing, shelter, counselling, family mediation) to ensure quality care to children.
3. 192,846 children provided with prevention of separation services in public places including during the Agricultural Society of Kenya (A.S.K) trade fairs.
4. 187,377 children in primary schools and secondary schools provided with skills on environmental conservation during CWSK national tree-growing campaign.
5. 169,065 children in schools affected by emergencies, were facilitated with complementary education materials. The children were supported with food (maize, beans, lentils, rice, cooking oil, among others), soap and education materials such as stationery.
6. 124,091 OVCs and vulnerable young persons outside the Cash Transfer Programme provided with psychosocial support (food, education, clothing, health & shelter) during the period.
7. 84,456 children at risk of child labour were prevented and withdrawn.
8. Child Participation promoted through strengthening the capacities of 79,003 children in identifying their needs and solutions.
9. 61,280 children provided with rescue and response services and family tracing services through Identification, Documentation, Tracing and Re-unification (IDTR).
10. 16,359 children at the Temporary Places of Safety and at the community supported with complementary education materials (including stationery, school uniforms, shoes, school bags, among others).
11. 10,968 OVCs and vulnerable young persons at the Temporary Places of Safety and in the community received education support in school fees, levies and other school related expenses.
12. 1,397 parents whose children are in or at risk of child labour identified, trained and empowered with Income Generating Activities
13. 2,483 foster and adoptive parents reached, assessed and the eligible cases placed with children.
14. 3,054 foster and adoptive parents trained on childcare, alternative family care and parenting.
15. 57,057 duty bearers sensitized and trained on OVC protection and 72 local child protection community structures for OVC protection established/ strengthened.

Achievements under CWSK Programmes

1. Temporary Places of Safety

CWSK runs Temporary Places of Safety (TPS) for children that are in need of care and protection. These include CWSK Mama Ngina Kenyatta TPS in Nairobi County, CWSK Mji Wa Salama TPS in Mombasa County, CWSK Arap Moi TPS in Nakuru County, CWSK Kisii TPS in Kisii County, CWSK Kanduyi TPS in Bungoma County, CWSK Murang'a TPS, CWSK Nanyuki TPS in Laikipia County, CWSK Isiolo TPS in Isiolo County, CWSK Embu TPS in Embu County, CWSK Lodwar Transitional Centre and three CWSK Foster Families and Group Homes.

CWSK provides rescue services to children that are in distress, including lost children, abandoned children or separated children. Equally, the Society provides care for neglected and abused children, children with severe disabilities, orphans and children in families afflicted by extreme poverty. The children are provided with a temporary home, education up to college or university, healthcare, clothing and feeding; This is done as other alternatives are sought to address their cases.

Achievements under the Temporary Places of Safety

- CWSK provided psychosocial support to children within the Temporary Places of Safety. This included food, shelter and clothing. The children also received medical care and education support to realize their right to education.
- On average, the CWSK Temporary Places of Safety provide care and protection to over 1,500 children annually.

2. Emergency Preparedness and Response

CWSK is the National Emergency Response and Rescue Organization for children in Kenya. CWSK was founded as a result of the emergency during the colonial period. Since then, CWSK has continued to respond to children affected by various emergency situations.

Achievements in emergency preparedness and response programme

- 156,849 children in emergency situations were provided with psycho-social support. The children and families were provided with food, clothing, beddings, counselling and education support.
- 169,065 children in schools affected by emergencies were facilitated with complementary education materials
- 852 children caught up in emergencies were provided with identification, documentation, tracing, and mediation and re-unification services based on their individual needs during emergency response.

Outcomes

- Provision of psycho-social support to children affected by emergencies, restoring hope and stability.
- Increased awareness on issues affecting children in emergencies
- Increased protection of children in emergencies
- Provision of adequate food and nutrition to enhance food security
- Prevention of children from separation during emergencies



Photo 1: Support to children at Kaharo Secondary School in Kiharu Constituency, Murang'a County- a total of 60 day secondary schools with a population of 12,679 students were supported.

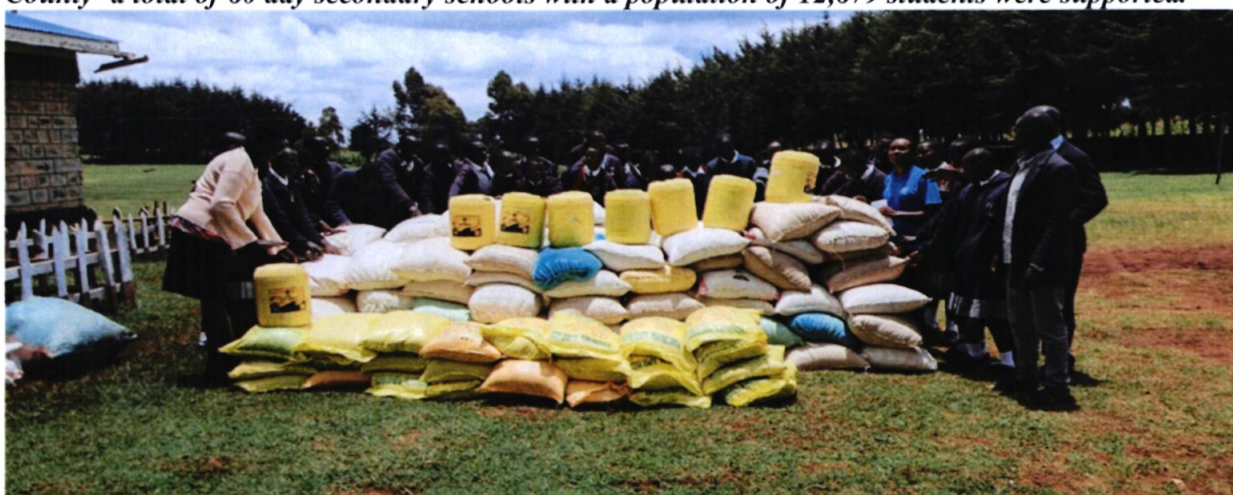


Photo 2: Students of Kapchorua Secondary School- Keiyo South Constituency, Elgeyo Marakwet County with psychosocial support items that they received from CWSK



Photo 3: Support to children in day secondary schools in Mukurweini Constituency- a total of 22 schools with a population of 3,236 students were supported with food items



Photo 4: Kiimbaa Constituency, Kiambu County- support to 13 day secondary schools with a total population of 5,470 students (children supported with food items and child friendly reading materials)

3. Rapid Response and Rescue of children in distress

CWSK provides Rapid Response and Rescue Services for children in distress across the 47 counties. These include cases of children that are abandoned, lost, abused, neglected, and trafficked. The children are placed temporarily within CWSK Temporary Places of Safety for temporary care and protection, pending investigations and determination of their cases. The cases are majorly referred by the Government through the National Police Service, Sub County Children Offices, Hospitals, Children Courts, National Government Administration Offices and the general public.

Achievements in Rapid Response and Rescue of Children in Distress Programme

- Under this programme, 61,280 children were provided with response and rescue services, including prevention from family separation and psychosocial support.



Photo 5: Photo of CWSK Officers during the Nairobi International Trade Fair 2024. A total of 101,688 children were prevented from family separation during the Trade Fair

4. Local, Regional and International Family Tracing and Reunification

The programme aims at tracing families for children that have been separated from their families and reunifying them with their families. Various efforts are undertaken in tracing families including physical tracing through CWSK branch offices, social inquiries and media tracing through the local print media. Once the family is found social and scientific investigations are undertaken to verify biological relationships and subsequently the child is reunified with the family through the Sub County Children Office. This provides for continuous supervision and support for the reunified

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children and parents/families as well as ensure that the children are well taken care of. CWSK handles local, regional as well as international cases depending on where the child or family is located.

Achievements in Family Tracing and Reunification

In the period under review, CWSK provided 2,709 separated children with family tracing services. This was done through physical tracing, social investigations and the print media. 709 children were provided with family reunification services.

SUNDAY NATION FEBRUARY 16, 2025

HELP ME FIND MY FAMILY
 Lost/Missing children ask - are you my family?
 The children are currently under the care of CWSK Places of Safety across the country.

CHILD WELFARE SOCIETY OF KENYA
KENYA VISION 2030

Name: Justice Angil Age at rescue: 6 years Date of rescue: 26/05/2023 Place of rescue: Dagumet	Name: Baby Sila Age at rescue: Approx. 1-3yrs Date of rescue: 15/04/2024 Place of rescue: Kamukungu Police Station	Name: Caroline Mwaniki Age at rescue: Approx. 3 yrs Date of rescue: 16/04/2024 Place of rescue: Malindi	Name: Baby Stephen Age at rescue: Approx. 12 yrs Date of rescue: 26/04/2024 Place of rescue: Malindi	Name: Baby Anika Age at rescue: Approx. 4 months Date of rescue: 15/05/2024 Place of rescue: Malindi	Name: Iria Yusuf Age at rescue: Approx. 4 years Date of rescue: 20/05/2019 Place of rescue: Pungu Police Station (Moggi Street)	Name: Baby Sunny Age at rescue: Approx. 2 yrs Date of rescue: 10/02/2024 Place of rescue: Kamukungu Police Station	Name: Baby Ryan Age at rescue: Approx. 2 yrs Date of rescue: 10/02/2023 Place of rescue: Kamukungu Police Station	Name: Angel Blessing Age at rescue: Approx. 2 yrs Date of rescue: 15/02/2023 Place of rescue: Nest for Orphans
Name: Baby Daniel Age at rescue: Approx. 1-3yrs Date of rescue: 10/02/2024 Place of rescue: Margabai Police Station	Name: June Mudi Age at rescue: Approx. 5 months Date of rescue: 09/02/2024 Place of rescue: Mungu County Referral Hospital	Name: Justice Suboti Age at rescue: 1 year Date of rescue: 02/02/2024 Place of rescue: Malindi County Referral Hospital	Name: Richard Mudi Date of Birth: Approx. 18 yrs Date of rescue: 12/02/2024 Place of rescue: Capital Hill Police Station	Name: Michelle Wangari Date of Birth: 10/02/2006 Date of rescue: 05/02/2024 Place of rescue: Loyola National Hospital	Name: Baby Mark Date of Birth: Approx. 16 yrs Date of rescue: 04/02/2024 Place of rescue: Kamukungu Police Station	Name: Moses Mwaniki Date of Birth: 06/02/2020 Date of rescue: 22/02/2024 Place of rescue: Kamukungu Police Station	Name: Valentin Mwaniki Date of Birth: 05/02/2020 Date of rescue: 22/02/2024 Place of rescue: Kamukungu Police Station	Name: Isaac Peter Date of Birth: Approx. 3yrs Date of rescue: 16/02/2023 Place of rescue: Kamukungu Police Station
Name: Deborah Anne Age at rescue: Approx. 12 years Date of rescue: 20/02/2024 Place of rescue: Sukari Police Station	Name: Baby Robert Age at rescue: Approx. 1 month Date of rescue: 14/02/2024 Place of rescue: Kamukungu Police Station	Name: Harika Miki Age at rescue: Approx. 10-12yrs Date of rescue: 14/02/2023 Place of rescue: Pungu Police Station	Name: Baby Nathan Age at rescue: Approx. 1 week Date of rescue: 14/02/2024 Place of rescue: Jago Road Police Station	Name: Julia Karim Mwangi Age at rescue: 2 years Date of rescue: 14/02/2024 Place of rescue: Langata Police Station	Name: Baby Stephen Age at rescue: Approx. 3 yrs Date of rescue: 14/02/2024 Place of rescue: Central Police Station	Name: Eugene Wambua Date of Birth: Approx. 3 yrs Date of rescue: 14/02/2024 Place of rescue: Long Long Police Station	Name: Martin Shauri Date of Birth: Approx. 1 year Date of rescue: 14/02/2024 Place of rescue: Shauri Moyo	Name: Gift Jerida Age at rescue: Approx. 11 months Date of rescue: 10/02/2023 Place of rescue: Surug County Referral Hospital
Name: University Abu Waqf Age at rescue: Approx. 12 years Date of rescue: 12/02/2023 Rescued from: Puntland 8-Range, Chaplain	Name: University Abu Osman Age at rescue: Approx. 8 yrs Date of rescue: 04/02/2023 Rescued from: Chaman Market	Name: Mwaniki Abu Ibrahim Age at rescue: 2 months old Date of rescue: 04/02/2024 Rescued from: Sikala Market, Chama	Name: Edgar Samuel Age at rescue: 2 months Date of rescue: 04/02/2024 Place of rescue: Malindi County Hospital	Name: Hope Zandi Age at rescue: 18 months Date of rescue: 04/02/2024 Place of rescue: Malindi County Hospital	Name: Aida Williams Age at rescue: 1 year Date of rescue: 04/02/2024 Place of rescue: Bungoma Town (Jambi street)	Name: Baby Suleiman Age at rescue: 2 months Date of rescue: 10 June 2022 Place of rescue: Chama Hotel (Singapore Taxi)	Name: University Abu Osman Age at rescue: 2 months Date of rescue: 10 June 2022 Place of rescue: Chama Hotel (Singapore Taxi)	Name: Unknown Baby Boy Age at rescue: 1 month Date of rescue: 10 March 2024 Place of rescue: Gati, Rangali
Name: Trevor Age at rescue: Approx. 2 months Date of rescue: 04/02/2023 Rescued from: Mumung's Level 5 hospital	Name: Mary Wanjiku Age at rescue: Approx. 2 months Date of rescue: 04/02/2023 Rescued from: Figo sub-county children office	Name: Mark Mwaniki Age at rescue: Approx. 2 months Date of rescue: 04/02/2023 Rescued from: Kiriri sub-county children office	Name: Emmanuel Rigid Age at rescue: Approx. 1 month Date of rescue: 04/02/2023 Place of rescue: Kajiado Sub-County	Name: Mary Wangari Age at rescue: 1 year Date of rescue: 04/02/2023 Place of rescue: Kiriri	Name: Peter Ngũgũ Age at rescue: 1 year Date of rescue: 04/02/2023 Place of rescue: Kiriri	Name: Peter Wangari Age at rescue: 1 year Date of rescue: 04/02/2023 Place of rescue: Kiriri	Name: Joy Wambua Age at rescue: 1 year Date of rescue: 04/02/2023 Place of rescue: Kiriri	Name: Liza A.A. Pia A.A. Age at rescue: 1 year Date of rescue: 04/02/2023 Place of rescue: Kiriri
Name: Malin Miki Age at rescue: 1 year Date of rescue: 12/02/2024 Place of rescue: Kiriri	Name: Sam Kiki Age at rescue: 1 year Date of rescue: 12/02/2024 Place of rescue: Kiriri	Name: Irene Kibani Age at rescue: 1 year Date of rescue: 12/02/2023 Place of rescue: Kiriri	Name: Wany Wangari Age at rescue: 1 year Date of rescue: 12/02/2023 Place of rescue: Kiriri	Name: Emmanuel Mwaniki Age at rescue: 1 year Date of rescue: 12/02/2023 Place of rescue: Kiriri	Name: Peter Wangari Age at rescue: 1 year Date of rescue: 12/02/2023 Place of rescue: Kiriri	Name: Baby Wanjiku Age at rescue: 1 year Date of rescue: 12/02/2023 Place of rescue: Kiriri	Name: Baby Wanjiku Age at rescue: 1 year Date of rescue: 12/02/2023 Place of rescue: Kiriri	Name: Unknown Baby Girl Age at rescue: 1 year Date of rescue: 12/02/2024 Place of rescue: Kiriri
Name: Gabriel Mwangi Age at rescue: Approx. 2 yrs Date of rescue: 16/02/2023 Place of rescue: Malindi, Kilimanjaro County	Name: Baby Angel Blessing Age at rescue: Approx. 7 months Date of rescue: 16/02/2024 Place of rescue: Tumbuk Hospital	Name: Baby Angel Blessing Age at rescue: Approx. 1 year Date of rescue: 16/02/2023 Place of rescue: Kapanga area of Kiambu County	Name: Prince Emmanuel D.O.B: 09/02/23 Date of rescue: 23/02/2023 Place of rescue: Nguzun	Name: Angel Blessing D.O.B: 26/02/23 Date of rescue: 12/02/2023 Place of rescue: Nguzun	Name: Eubena Akiba D.O.B: 22/02/23 Date of rescue: 23/02/2023 Place of rescue: Nguzun	Name: Blessing Wambua D.O.B: 16/02/23 Date of rescue: 16/02/2023 Place of rescue: Malindi	Name: Angel Mudi Age at rescue: 5 months Date of rescue: 12/02/2023 Place of rescue: Malindi	Name: Joseph Barika Age at rescue: 1 year old Date of rescue: 20/02/24 Place of rescue: Malindi River near Bala Post-Malindi

Telephone: 0713 908 835 / 0713 908 826

Photo 6: Media tracing in the People Daily of 16/02/2025

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The Standard, Monday, June 16, 2025

11



HELP ME FIND MY FAMILY

Lost/Missing children ask - are you my family?
 The Children are currently under the care of CWSK Places of Safety
 across the country



 Name: Jua Jua Age: 10 years Sex: Male Place of origin: Nairobi Place of safety: Nairobi Phone: 011-254-2000000	 Name: Jua Jua Age: 10 years Sex: Male Place of origin: Nairobi Place of safety: Nairobi Phone: 011-254-2000000	 Name: Jua Jua Age: 10 years Sex: Male Place of origin: Nairobi Place of safety: Nairobi Phone: 011-254-2000000	 Name: Jua Jua Age: 10 years Sex: Male Place of origin: Nairobi Place of safety: Nairobi Phone: 011-254-2000000	 Name: Jua Jua Age: 10 years Sex: Male Place of origin: Nairobi Place of safety: Nairobi Phone: 011-254-2000000	 Name: Jua Jua Age: 10 years Sex: Male Place of origin: Nairobi Place of safety: Nairobi Phone: 011-254-2000000	 Name: Jua Jua Age: 10 years Sex: Male Place of origin: Nairobi Place of safety: Nairobi Phone: 011-254-2000000	 Name: Jua Jua Age: 10 years Sex: Male Place of origin: Nairobi Place of safety: Nairobi Phone: 011-254-2000000	 Name: Jua Jua Age: 10 years Sex: Male Place of origin: Nairobi Place of safety: Nairobi Phone: 011-254-2000000
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Telephone: 0718 808 835/0719908 826
 Email: cwsktoto@childwelfare.or.ke | www.childwelfarekenya.org

Photo 7: Media tracing in the Sunday Standard of 16/06/2024

5. Alternative Family Care

This programme is a Vision 2030 flagship project on child protection whose overall goal is to increasingly realize a conducive family and alternative Care for Children in Need of Special Care and Protection (CNSP). Under this programme, CWSK facilitates foster care, guardianship and adoption in the best interest of children. This allows children to grow up in families where they experience love, care and acceptance.

Achievements in Alternative family care

- 2,483 foster and adoptive parents were assessed, trained and empowered; whereby eligible cases were placed with children.
- 3,054 parents were trained on child care and alternative family care.
- Case follow up was undertaken for 388 cases. This ensured protection of children within families.

6. Family Counselling, Mediation, Rehabilitation and Empowerment

The programme aims at strengthening the family institution and addressing challenges that arise as a result of separation, divorce and crisis in the family. Under this programme, counselling services are offered and mediation undertaken to resolve family issues. Parents are assisted to come up with a parenting plan for their children.

Achievements in family counselling, mediation, rehabilitation, empowerment

- Psycho-social Support (PSS) services (counselling, family mediation, food, clothing, shelter,) were provided to 46,444 families and children to ensure quality care to children.
- 1,068 families of vulnerable children were identified, trained and empowered with an intention of strengthening the families to better care for their children.

7. Education and Skills Development

This programme is a Kenya Vision 2030 Flagship Project. The programme aims at facilitating OVC's and vulnerable young persons' access to quality education and self-reliance skills training through enhancing and strengthening early childhood development (ECD) programmes; providing support towards education at all levels to all children in the CWSK temporary places of safety and at the local community, promoting children and youth access to quality education and self-reliance skills.

Under this programme, CWSK focuses on hard to reach children who would otherwise miss out on an opportunity to have education within the Temporary Places of Safety and in the community. The children are provided with direct payment of school fees and levies, personal effects, stationeries and transport.

Achievements in Education and Skills Development

- CWSK supported children in education and skills development enabling them enjoy their right to education as stipulated in The Children Act, 2022 and the Constitution Article 53(1) (b).
- 169,065 children were supported with complementary education materials, including support to school feeding programme, personal effects, double decker beds, mattresses, blankets, school uniforms, shoes, school bags, among others to enable them continue with education.

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- CWSK paid school fees and levies for 10,968 OVCs and young persons at the temporary places of safety and in the community;
- 1,371 parents whose children are under the education support were identified, trained and empowered with Income Generating Activities. This was against a target of 1,000.
- CWSK also facilitated 101 vulnerable young persons to join the National Youth Service (NYS). The young persons who joined the NYS were supported with personal effects (soap, shoe polish, bathing towels, inner wears, among others), metallic boxes, iron boxes, rubber shoes, tracksuits, t-shirts, and transport.



Photo 8: Pupils at Thika Road Primary School receiving their school items



KBC
NEWS

Food distribution to 95 secondary day schools in Kiambaa, Kiharu and Mukurweini constituencies enters day two. The emergency food support drive by Child Welfare Society this third term will reach 44,000 learners in seven counties.

www.kbc.co.ke [f](#) [@](#) [x](#) kbcchannell

11TH SEPTEMBER 2024

Photo 8: Kenya Broadcasting Corporation (KBC) media coverage of CWSK's interventions

8. Orphaned and Vulnerable Children (OVC) Protection

The Programme seeks to strengthen family and community capacities to care and protect OVCs. Through the programme, OVCs are provided with psychosocial support, counselling and referral services to enhance their quality of life and protect them from exploitation.

Status of Achievements

- 124,091 OVCs and vulnerable young persons outside the Cash Transfer Programme provided with psychosocial support (food, education, clothing, health & shelter).



Photo 9: Chebirei Secondary School in Keiyo South Constituency, Elgeyo Marakwet County- 142 students supported with food items (Maize, Beans, Greengrams, Cowpeas, Rice and cooking oil)

9. Protecting Children Against Child Labour

The programme aims at combating child labour and providing psychosocial support to OVCs outside family household. This includes lobbying and advocating for policies and laws that promote a child labour and Commercial Sexual Exploitation of Children (CSEC) free society, prevention and withdrawal of children from situations of child labour including CSEC, neglect, abuse and exploitation. Through this programme CWSK identifies, registers, rescues, rehabilitates, mediates families, traces, and integrates/reunifies these children with their families.

Achievements in combating child labour

- Prevented and withdrew 84,456 children from child labour. The children were involved in or were at risk of engaging in child labour and CSEC. They were identified and provided with psychosocial support to facilitate their retention in school
- Contracts for 10 school-based social workers were renewed. Through the social workers, children at risk of child labour in schools and at the community were identified and relevant interventions were provided.
- 1,397 parents whose children were in or at risk of child labour were identified, trained and empowered with Income Generating Activities.

10. Capacity Building and Institutional Strengthening

This programme aims at enhancing the technical and institutional capacities of duty bearers in order for them to competently intervene in the protection of children and promote networking and referrals among them. Through this programme CWSK sensitizes professionals who deal directly with the care of OVCs, including the police, teachers, judges and magistrates, chiefs and hospital staff. These professionals are involved at one point or another in the care of OVCs and need to have their capacity enhanced to allow them execute their roles in OVC protection efficiently.

Achievements under Capacity building and institutional strengthening

- 57,057 duty bearers were sensitized and trained on OVC protection
- 79,003 children were sensitized and reached through the Child Participation Programme thus enabling them to identify their needs and solutions.
- 288 schools reached through mentorship
- 72 local child protection community structures for OVC protection were established and/or strengthened.

11. HIV/AIDS, Adolescent & Youth Reproductive Health

This programme strategic objective is to reduce the HIV/AIDS prevalence and enhancing support mechanisms for affected and infected orphans and other vulnerable children (OVC). This is done through addressing health care needs of children and youth. It focuses on advocating for behaviour change among children, adolescents and young persons while also enhancing the quality of care, psychosocial support, provision of counselling and referral services for HIV/AIDS affected children in order to improve their quality of life.

In addition, the programme aims at increasing parents' lifespan to reduce orphan hood. It reaches out to children and youth through HIV/AIDS and reproductive health education. Through this programme, sensitization meetings are organized at the local community level where participants are trained and sensitized on HIV prevention, medical adherence, nutrition, and fighting against stigma. Sensitizations aim at reducing new infections, encourage those who are infected to adhere to medication and live a positive lifestyle as well as reduce stigmatization of those infected.

Achievements in HIV/AIDS, Adolescent & Youth Reproductive Health Programme

- 79,003 children and young persons were reached during the period. This was done in schools through group sessions with children to sensitize them on HIV/AIDS, Reproductive Health and mentorship.



Photo 10: Photo of a mentorship session with pupils at Nzoia Sugar Company Boarding Primary School



Photo 11: Photo of a mentorship session at Gacharage Secondary School in Kiambaa Sub County in Kiambu County with 340 children

12. Presidential Directive on the National Tree Growing Restoration Campaign

CWSK complied with the presidential directive on the National Tree Growing Restoration Campaign. In the FY 2024 - 2025, CWSK participated in a number of initiatives and mobilized key stakeholders to grow trees in liason with the State Department for Forestry, State Department for Basic Education, Kenya Forestry and Research Institute(KEFRI), Kenya Prisons, Kenya Agricultural and Livestock Research Organization(KALRO) among others; growing of 104,520 trees. Additionally, CWSK also imparted essential life skills on environmental conservation to 187,377 children from both primary and secondary schools.



Photo 12 : Photo of CWSK officers with students and teachers at Tala Girls High School in Machakos County during the National Tree Planting Exercise



Photo 13 : Photo of CWSK officers with students at Joyland Special Junior School in Kisumu County during the National Tree Planting Exercise



Photo 14 : Photo of CWSK officers imparting essential life skills on environmental conservation to children at the CWSK Mji wa Salama Temporary Place of Safety in Mombasa County

13. Projects - Upgrading and Establishment of CWSK Temporary Places of Safety

These are Strategic Intervention Projects for separated children and other children living outside families. In addition, they are part of Kenya’s Vision 2030 flagship project. The vision of the projects is to see that all separated children in Kenya have decent temporary accommodation as they are reintegrated back to families. When complete, they will be fully operational in the following locations: Joska, Bungoma, Murang’a, Isiolo and Nanyuki. It is important to note that during the period, CWSK did not receive a budgetary allocation under Development Funds, for upgrading of the centers. Therefore, CWSK only undertook maintenance works at the centers and not much development works.

The integrated centers have health facilities that need to be upgraded to provide optimal services. Improving them will increase their capacity to provide better services to children in the TPS as well as those in the communities around them. As they are, they provide preventive and curative services to children in the TPS’. They also reach out to the children at the local community level as well as other local community members. The clinics provide adolescent and youth reproductive health services as well as counseling. The health facilities have significantly reduced the infant mortality rate.

The completion of these integrated centers will contribute to enjoyment of affordable housing by Kenyan Citizens by cutting down on the amount of rent that CWSK pays while providing care, protection and shelter in some counties such as Nairobi. Children will enjoy an environment that is friendly and less traumatizing as compared to them being accommodated in a dormitory-kind structure. On the other hand, the money saved from rent will support children more directly. In addition, the Centers have stores to ensure food security for separated children and children affected by various forms of emergencies. Improving the capacity, the stores will hold larger amounts of foodstuff to support children living outside family care. The centers have nutritionists who ensure children rations are the right quantity and quality.

Pending works in development

The Ministry prioritized to complete the five Integrated Child and Family Centres in phases. However, there was no budgetary allocation for Development Funds in the FY 2024/2025.

The table below shows the resource requirement for the upgrading of the CWSK Integrated Child and Family Centres. The projects have stalled due to lack of Development Funds.

NO	CWSK PROJECT LOCATION	CURRENT STATUS	AMOUNT
1.	Joska	86%	390,000,000
2.	Bungoma	87%	198,000,000
3.	Murang’a	87%	210,000,000
4.	Nanyuki	87%	368,100,000

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5.	Isiolo	87%	483,900,000
	TOTAL		1,650,000,000

The total amount required for completion of the five priority projects is **Kshs. 1,650,000,000.**

Impact of the Projects

- When complete, the integrated child and family centres will rescue an an estimated 20,000 vulnerable children annually.
- Children will receive holistic professional services under one roof. These are rescue and temporary care of separated children, nutrition, physiotherapy, counselling, health, education, psychosocial support.
- Protection of children living outside family households will be improved.
- Spacious accommodation to children will be provided with free space for movement and play.
- Children will be moved from rented premises, therefore saving money.
- Education will be provided to the children in the centres, upholding the right to education.
- The stores at the centers will have larger capacity to ensure food is available to children throughout the year.
- The centers created employment to hundreds of youths in the project location. The youth were trained on Expanded Polystyrene (EPS) building technology and therefore acquired techniques and skills that contribute significantly to the housing industry in various parts of the country.

Sample project photographs



Photo 15: CWSK Isiolo TPS: Health Centre, Guard house and reception office



Photo 16: CWSK Nanyuki TPS Health Centre, Reception & Guard house Complete



Photo 17: CWSK Muranga Phase 1: – Health Centre (complete)



Photo 18: CWSK Murang'a: Aerial view of a section of Integrated child and family centre



Photo 19: CWSK Joska Integrated Child and Family Centre



Photo 20: CWSK Joska: Maisonette 2 progress



Photo 21: CWSK Joska- Bungalow unit in progress



Photo 22: CWSK Bungoma Bungalow

CONCLUSION

During the financial year 2024 - 2025, CWSK provided psycho-social support services to 673,991 children through the various programmes including Emergency Preparedness and Response, Education Support and Skills Development, Rapid Response and Rescue of children in distress, Family Tracing and Reunification, Alternative family Care placement (Foster Care, Guardianship and Adoption), Prevention of Child Labour, Capacity Building, OVC Protection HIV/AIDS Prevention, Adolescent Reproductive Health, services at the Temporary Places of Safety and through other CWSK Programmes.

Child protection remains core in securing the future of children and young persons in order to realize their full potential. More efforts and investment need to be put to promote the welfare of the Kenyan child.

We are grateful to the Almighty God for the achievements. CWSK reached more children across the country and provided welfare services thus improving their lives. This is in line with our mission; to promote and secure the rights of children and vulnerable young persons in order for them to realize their full potential.

In the FY 2024-2025 CWSK was not allocated funds for Project Development. However, we undertook maintenance work at the Integrated Child and Family Centres that are under construction. We remain positive that the Society will be allocated funds to complete the projects, thus reaching and improving the lives of more children and families in the community.

We are looking forward to a wonderful year as we continue implementing our programmes and projects, impacting the lives of more children and vulnerable young persons in line with our vision, *'to see all children and vulnerable young persons leading a happy, fulfilling and fruitful life'*.

Signed by:



.....
Irene Mureithi

CHIEF EXECUTIVE OFFICER/MANAGING TRUSTEE

Date: *8th December, 2025*

7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2024/25

A. Temporary Places of Safety

CWSK runs Temporary Places of Safety (TPS) for children that are in need of care and protection. These include CWSK Mama Ngina Kenyatta TPS in Nairobi County, CWSK Mji Wa Salama TPS in Mombasa County, CWSK Arap Moi TPS in Nakuru County, CWSK Kisii TPS in Kisii County, CWSK Kanduyi TPS in Bungoma County, CWSK Murang'a TPS, CWSK Nanyuki TPS in Laikipia County, CWSK Isiolo TPS in Isiolo County, CWSK Embu TPS in Embu County, CWSK Lodwar Transitional Centre and three CWSK Foster Families and Group Homes.

Achievements under the Temporary Places of Safety against pre-determined targets

- CWSK provided psychosocial support to children within the Temporary Places of Safety. This included food, shelter and clothing. The children also received medical care and education support to realize their right to education.
- On average, the CWSK Temporary Places of Safety provide care and protection to over 1,500 children annually against a target of 1,000 Children.

B. Emergency Preparedness and Response

CWSK is the National Emergency Response and Rescue Organization for children in Kenya. CWSK was founded as a result of the emergency during the colonial period. Since then, CWSK has continued to respond to children affected by various emergency situations.

Achievements in emergency preparedness and response programme against pre-determined targets

- 156,849 children in emergency situations were provided with psycho-social support. This was against a target of 156,600 children. The children and families were provided with food, clothing, beddings, counselling and education support.
- 169,065 children in schools affected by emergencies were facilitated with complementary education materials. This was against a target of 154,150 children.
- 852 children caught up in emergencies were provided with identification, documentation, tracing, mediation and re-unification services based on their individual needs during emergency response. CWSK had targeted 148 children in the financial year.

C. Rapid Response and Rescue of children in distress

CWSK provides Rapid Response and Rescue Services for children in distress across the 47 counties. These include cases of children that are abandoned, lost, abused, neglected, and trafficked. The children are placed temporarily within CWSK Temporary Places of Safety for temporary care and protection, pending investigations and determination of their cases. The cases are majorly referred by the Government through the National Police Service, Sub County Children Offices, Hospitals, Children Courts, National Government Administration Offices and the general public.

Achievements in Rapid Response and Rescue of Children in Distress Programme against pre-determined targets

- CWSK targeted 50,000 children under Rapid Response Services and Rescue of children in distress during the FY 2024/2025. In the period, 61,280 children were provided with response and rescue services, including child protection, prevention of family separation and psychosocial support.

D. Local, Regional and International Family Tracing and Reunification

The programme aims at tracing families for children that have been separated from their families and reunifying them with their families. Various efforts are undertaken in tracing families including physical tracing through CWSK branch offices, social inquiries and media tracing through the local print media. Once the family is found social and scientific investigations are undertaken to verify biological relationships and subsequently the child is reunified with the family through the Sub County Children Office. This provides for continuous supervision and support for the reunified children and parents/families as well as ensure that the children are well taken care of. CWSK handles local, regional as well as international cases depending on where the child or family is located.

Achievements in Family Tracing and Reunification against pre-determined targets

- In the period under review, CWSK provided 2,709 separated children with family tracing services against a target of 5,597. This was done through physical tracing, social investigations and the print media. This target is dependent on the number of children requiring the service and hence the shortfall. Under reunification, CWSK targeted 608 children to be reunified with their families. In the period, 709 children were provided with family reunification services.

E. Alternative Family Care

This programme is a Vision 2030 flagship project on child protection whose overall goal is to increasingly realize a conducive family and alternative Care for Children in Need of Special Care and Protection (CNSP). Under this programme, CWSK facilitates foster care, guardianship and adoption in the best interest of children. This allows children to grow up in families where they experience love, care and acceptance.

Achievements in Alternative family care against pre-determined targets

- CWSK had targeted to reach 1,000 foster parents in the period. Under this, 2,483 foster parents were assessed, trained and empowered; whereby eligible cases were placed with children.
- CWSK assessed 386 local adoptive parents against a target of 400.
- 3,054 parents were trained on child care and alternative family care against a target of 1,000.
- Case follow up was undertaken for 388 cases of children in alternative family care. This was against a target of 200. This ensured protection of children within families.
- CWSK also targeted to prepare 100 adoption court reports for children and in the period, CWSK prepared 209 adoption court reports. The reports are presented at the High Court of Kenya for finalization of the adoption process.

F. Family Counselling, Mediation, Rehabilitation and Empowerment

The programme aims at strengthening the family institution and addressing challenges that arise as a result of separation, divorce and crisis in the family. Under this programme, counselling services are offered and mediation undertaken to resolve family issues. Parents are assisted to come up with a parenting plan for their children.

Achievements in family counselling, mediation, rehabilitation, empowerment against pre-determined targets

- In the FY 2024/2025, CWSK targeted to strengthen 35,000 children and families to promote quality care for children. In this period, CWSK provided Psycho-social Support (PSS) services (counselling, family mediation, food support, clothing, shelter,) to 46,444 families and children to ensure quality care to children.
- 1,068 families of vulnerable children were identified, trained and empowered with an intention of strengthening the families to better care for their children. This was against a target of 1,000.

G. Education and Skills Development

This programme is a Kenya Vision 2030 Flagship Project. The programme aims at facilitating OVC's and vulnerable young persons' access to quality education and self-reliance skills training through enhancing and strengthening early childhood development (ECD) programmes; providing support towards education at all levels to all children in the CWSK temporary places of safety and at the local community, promoting children and youth access to quality education and self-reliance skills.

Achievements in Education and Skills Development against pre-determined targets

- CWSK supported children in education and skills development enabling them enjoy their right to education as stipulated in The Children Act, 2022 and the Constitution Article 53(1) (b).
- In the FY 2024/2025, 169,065 children in schools affected by emergencies were facilitated with complementary education materials, including support to school feeding programmes, personal effects, double decker beds, mattresses, blankets, school uniforms, shoes, school bags, among others to enable them continue with education. This was against a target of 154,150 children.
- CWSK also paid school fees and levies for 10,968 children and vulnerable young persons at CWSK temporary places of safety and at the community level against a target of 7,342.
- CWSK also supported 16,359 children in the Temporary Places of Safety and at the community level with educational materials. This was against a target 8,536.
- 1,371 parents whose children are under the education support were identified, trained and empowered with Income Generating Activities. This was against a target of 1,000.
- CWSK also facilitated 101 vulnerable young persons to join the National Youth Service (NYS). The young persons who joined the NYS were supported with personal effects (soap, shoe polish, bathing towels, inner wears, among others), metallic boxes, iron boxes, rubber shoes, tracksuits-shirts, and transport. This was against a target of 100 vulnerable young persons.

H. Orphaned and Vulnerable Children (OVC) Protection

The Programme seeks to strengthen family and community capacities to care and protect OVCs. Through the programme, OVCs are provided with psychosocial support, counselling and referral services to enhance their quality of life and protect them from exploitation.

Status of Achievements against pre-determined targets

- During the FY 2024/2025, 124,091 Orphans and Vulnerable Children (OVCS) and vulnerable young person were provided with psycho-social support against a target of 134, 619 children.

I. Protecting Children Against Child Labour

The programme aims at combating child labour and providing psychosocial support to OVCs outside family household. This includes lobbying and advocating for policies and laws that promote a child labour and Commercial Sexual Exploitation of Children (CSEC) free society, prevention and withdrawal of children from situations of child labour including CSEC, neglect, abuse and exploitation. Through this programme CWSK identifies, registers, rescues, rehabilitates, mediates families, traces, and integrates/reunifies these children with their families.

Achievements in combating child labour against pre-determined targets

- In the FY 2024/2025, 84,456 children were prevented from getting into child labour through various interventions. This is against a target of 50,000 children. The children were involved in or were at risk of engaging in child labour and CSEC. They were identified and provided with psychosocial support to facilitate their retention in school.
- CWSK targeted to renew 10 contracts of school based social workers. In the period, the contracts for 10 school-based social workers were renewed. Through the social workers, children at risk of child labour in schools and at the community were identified and relevant interventions were provided.
- 1,397 parents whose children were in or at risk of child labour were identified, trained and empowered with Income Generating Activities. This was against a target of 1,000.

J. Capacity Building and Institutional Strengthening

This programme aims at enhancing the technical and institutional capacities of duty bearers in order for them to competently intervene in the protection of children and promote networking and referrals among them. Through this programme CWSK sensitizes professionals who deal directly with the care of OVCs, including the police, teachers, judges and magistrates, chiefs and hospital staff. These professionals are involved at one point or another in the care of OVCs and need to have their capacity enhanced to allow them execute their roles in OVC protection efficiently.

Achievements under Capacity building and institutional strengthening

- In the FY 2024/2025, CWSK targeted to reach 54,672 duty bearers under capacity building. In the period, CWSK reached 57,057 duty bearers over the FY 2024/2025. The duty bearers were empowered on OVC Protection and The Children Act, 2022.
- 79,003 children were sensitized and reached through the Child Participation Programme thus enabling them to identify their needs and solutions. This was against them a target of 6,455.
- 288 schools reached through mentorship against a target of 150 schools.

- 72 local child protection community structures for OVC protection were established and/or strengthened against a target 17.

K. HIV/AIDS, Adolescent & Youth Reproductive Health

This programme strategic objective is to reduce the HIV/AIDS prevalence and enhancing support mechanisms for affected and infected orphans and other vulnerable children (OVC). This is done through addressing health care needs of children and youth. It focuses on advocating for behaviour change among children, adolescents and young persons while also enhancing the quality of care, psychosocial support, provision of counselling and referral services for HIV/AIDS affected children in order to improve their quality of life.

Achievements in HIV/AIDS, Adolescent & Youth Reproductive Health Programme

- 79,003 children and young persons were reached during the period. This was done in schools through group sessions with children to sensitize them on HIV/AIDS, Reproductive Health and mentorship.

8. CORPORATE GOVERNANCE STATEMENT

Corporate Governance is the process and structure by which organizations are directed and controlled while ensuring accountability and transparency in resource mobilization and utilization. Child Welfare Society of Kenya is committed to high standards of corporate governance, having existed as a body corporate since 1955.

Board of Trustees

Child Welfare Society of Kenya is a membership organization and was established as an Approved Society in 1955 and an irrevocable Trust in 1970. The Board of Trustees is responsible for the governance of CWSK and it ensures that the organization complies with all government regulations while achieving its objectives as per the CWSK strategic plan and performance contract. The Board members are collectively responsible for the long-term success of the organization and they are charged with the responsibility to provide leadership and oversee management of the organization.

Board Meetings

The Board of Trustees holds meetings on a regular basis and where necessary special meetings of the Board are called.

Accountability

The Board of Trustees is responsible for reviewing and approving the annual budget of the organization before submission to the relevant authorities. The Board also reviews and approves financial statements to ensure they are a true representation of the organization's position. The Board of Trustees signs a Performance Contract with the Government and oversees compliance and realization of the same by the Management.

Organizational Policies

The organization has policies including the Human Resource policy, ICT policy and the Child Protection policy, among others, which govern the organization and the interests of children. These policies are in line with the CWSK strategic plan and the performance contract.

Audit

Internal audit systems are in place. The organization undergoes external audit by the Auditor General.

Organizational Structure

An organizational structure detailing lines of authority is in place and is entrenched in CWSK Constitution. Staff professionalism and competence is maintained through recruitment policies and a performance appraisal system that is keen on targets and accountability while taking into account appropriate training requirements. Through continuous monitoring, staffs are expected to develop and maintain the required skills to fulfil their responsibilities.

Signed:

.....
Irene Mureithi
Chief Executive Officer/Managing Trustee

Date: 8th December, 2025.....

.....
Mr. Joseph Gitau ,
Chairman, Board of Trustees

Date: 8th December, 2025.....

9. MANAGEMENT DISCUSSION AND ANALYSIS

The Chairman of the Board of Trustees submits this report together with the financial report for the year ended June 30, 2025.

The Board of Trustees would like to pass their gratitude to the Government of Kenya for funding the operations of CWSK for the purpose of ensuring the comfort of the children. The functions of the Board include:

- a. To receive budgetary allocation from the Government of Kenya.
- b. To collect donations (whether periodical or otherwise).
- c. To elect the Chairman of the Board of Trustees.
- d. To appoint the Board of Directors and the Chairman of Board of Directors.
- e. To appoint the Managing Trustee who shall be the Chief Executive Officer of the Society.
- f. To appoint the Treasurer.
- g. To be the custodian of all the assets, legal documents, and liabilities of the Society.
- h. To establish the Secretariat which runs from the National level to the County level.
- i. To issue appeals for donations and periodical reports on the work of Trustees.
- j. To accept donations on any special trusts in connection with Child Welfare Society of Kenya Programmes so that every donation so accepted shall be held subject to the terms and conditions of the gifts.

The Board of Trustees approved the CWSK budget. The amount requested from the Government for full implementation of the organization's mandate has not been given yet. Under the leadership of the Board, CWSK worked within this budget.

In the year under review, CWSK received Kshs.1,060,000,000. However, no funds were received for development of CWSK TPS projects and this grossly affected the normal implementation of programmes in terms of achievement of the annual targets as well as projects. This was compounded by the emergence of severe floods, followed by education support through school feeding programmes for children to reduce the risk of school dropout, and devastating fire incident that resulted in loss of lives and property.

The flood situation in the Country also led to loss of livelihood for many households especially the very vulnerable families. Many animals have also been reported to have died due to lack of vegetation to feed on.

The fixed assets are held under a trust managed by a Board of Trustees registered under an irrevocable trust deed of the Child Welfare Society of Kenya on 12th June 1970, established from 1955.

Signed: 

.....
Irene Mureithi
Chief Executive Officer/ Managing Trustee

Date: 8th December, 2025


.....
Mr. Joseph Gitau , HSC
Chairman, Board of Trustees

Date: 8th December, 2025

10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The vision of the Child Welfare Society of Kenya (CWSK) is to see all children and vulnerable young persons leading happy, fulfilling, and fruitful lives. We go out of our way to ensure that the most marginalized and the most vulnerable children in our society are given a fair chance through protection and control, psychosocial support, education, provision of shelter and healthcare and counselling.

As we pursue this ideal, we are aware of our responsibility to care for the Earth. CWSK knows very well that to create an atmosphere conducive for the care and protection of the children, we must on the other hand conserve the environment in which we work and live.

CWSK has from the beginning taken a conscious decision to make environmental conservation an agenda in all our work with children and which is evident even in our development projects.

Tree planting and beautification of our temporary places of safety and in all our held land across the county is an endeavour we take seriously. In especially all our upcoming construction sites, we have set aside ample spaces to grow trees, grass and flowers, giving the site fresh air, beauty and a cooling effect.

We are working on reducing waste from our centres including kitchens by constructing biogas digesters, which also help in solving a variety of energy and health issues in our centres and their surroundings. For starters, the waste that is used in the digesters does not reach the dumpsites that have become an eyesore and a source of a variety of diseases affecting communities.

Secondly, the energy from the system, which is used for cooking, heating and lighting, is a major boost to environment conservation as it saves on firewood and charcoal, diesel and water. This reduces carbon emitted into the atmosphere thus ensuring a clean environment. The residue from the digesters is also used in our gardens as fertilizer for the vegetables and other plants.

This technology will eventually be replicated in all our centres and the net effect in terms of environmental conservation will be immense.

At CWSK, the use of the printing machine has been cut to below 20 percent as we emphasise on digital documents, which are stored and shared online. This has minimized the use of printing paper, which has a direct impact on the environment, as paper is a by-product of wood from trees.

We also have an in-house policy that sees to it that electricity is used only when necessary, encouraging the use of natural light through windows in our offices and ensuring that all electrical equipment is shut down whenever not in use.

Outside our centres, the CWSK has been giving out water tanks to schools and communities for use in harvesting rainwater. This has been the case especially in drought prone areas with water scarcity.

11. REPORT OF THE TRUSTEES

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of Child Welfare Society of Kenya affairs.

The principal activities of the Child Welfare Society of Kenya are:

1. To respond to all emergencies affecting children in Kenya and rescue children in emergency situations.
2. To rescue, receive and provide care to children in need of care and protection.
3. To provide family tracing and re unification services for separated children.
4. To facilitate alternative family care (adoption, foster care and guardianship) of children.
5. To strengthen, rehabilitate and empower families to promote quality care of children.
6. To provide education, vocational skills to vulnerable children and young persons.
7. To build the capacity of duty bearers, right holders and provide institutional strengthening in order to effectively ensure the welfare of children.
8. To provide quality temporary care to rescued children by upgrading/establishing temporary places of safety including child care facilities, group homes, foster care homes, child rescue centres, child protection units as may be considered necessary and in the best interest of the child.
9. To ensure care and protection for Orphans and Vulnerable children without families through facilitating or /and providing shelter, education, health, food and nutrition.

Results

The results of the Society for the year ended June 30, 2025 are set out on page 1-6.

Directors

The members of the Board of Trustees who served during the year are shown on pages vii-viii.

Auditors

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

By Order of the Board of Trustees

Signed:



.....

Date: ... 8th December, 2025

Irene Mureithi
Chief Executive Officer/ Managing Trustee

12. STATEMENT OF THE TRUSTEES RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and section 14 require the Trustees to prepare financial statements in respect of Child Welfare Society of Kenya, which give a true and fair view of the state of affairs of the Society at the end of the financial year and the operating results of the Society for that year. The Trustees are also required to ensure that the Society keeps proper accounting records, which disclose with reasonable accuracy the financial position of the Society. The Trustees are also responsible for safeguarding the assets of the Society.

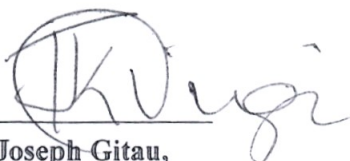
The Trustees are responsible for the preparation and presentation of the Society's financial statements, which give a true and fair view of the state of affairs of the Society for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Society; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Society; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Trustees accept responsibility for the Society's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Trustees are of the opinion that the Society's financial statements give a true and fair view of the state of Society's transactions during the financial year ended June 30, 2025, and of the Society's financial position as at that date. The Trustees further confirm the completeness of the accounting records maintained for the Society, which have been relied upon in the preparation of the Society's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Society's financial statements were approved by the Board on 8th December, 2025 and signed on its behalf by:



Joseph Gitau,
Chairman, Board of Trustees



Irene Mureithi
CEO/ Managing Trustee

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON CHILD WELFARE SOCIETY OF KENYA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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 Child Welfare Society of Kenya set out on pages 1 to 69, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual

amounts, for the year then ended 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 Child Welfare Society of Kenya at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Land Without Ownership Documents

The statement of financial position and as disclosed in Note 36 to the financial statements reflects property, plant and equipment balance of Kshs.2,974,473,876 which includes land balance of Kshs.1,151,313,276. The balance includes Kshs.390,670,000 in respect of value of twelve (12) parcels of land whose ownership documents were not provided for audit review.

In the circumstances, the accuracy and ownership of property, plant and equipment balance of Kshs.2,974,473,876 could not be confirmed.

2. Lack of Ownership Documents under Trustees Account

The statement of financial position and as disclosed in Note 38(b) to the financial statements reflects the trustees account balance of Kshs.142,591,540 which includes endowment fund income generating activities is Kshs.34,537,703 relating to purchase of apartments. However, sale agreements for purchase of apartments worth Kshs.28,000,000 were not provided for audit.

Further trustees account opening balance of Kshs.136,053,837.00 comprises twelve (12) parcels of land spread across the country out of which five (5) did not have ownership documents and one (1) parcel had ongoing court case.

In the circumstances, the accuracy and ownership of trustees account balance of Kshs.142,591,540 could not be confirmed.

3. Deposits Held in Collapsed Banks

The statements of financial position and as disclosed in Note 38(b) to the financial statement reflects trustee account balance of Kshs.142,591,540. Included in this balance is Kshs.349,395 and Kshs.14,025,371 held at a commercial bank Euro account and Kenya Shillings account respectively totaling to Kshs.14,374,766.97. The bank was put under receivership in the year 2015 and despite management follow up with the receiver, minimal progress in recovering the money has been made.

In the circumstance, the recoverability of this amount remains doubtful.

4. Failure to Provide Approved Provision for Doubtful Debts Policy and Rates

The statement of financial position and as disclosed in Note 32(a) to the financial statements reflects receivables from exchange transactions balance of Kshs.5,702,261. Further, Note 32(a) reflects gross trade receivables from exchange transactions of Kshs.7,702,261 and provision for doubtful debts of Kshs.2,000,000. However, as previously reported, the approved rate of provision for doubtful debts was not disclosed in Note 32(b) under significant accounting policies.

In addition, the provision for doubtful debts remained constant at Kshs.2,000,000 in 2024/2025 and 2023/2024 financial years despite the increase of Kshs.1,223,364 or 27% in receivables from exchange transactions from Kshs.6,478,897 in 2023/2024 financial year to Kshs.7,702,261 in 2024/2025 financial year.

In the circumstances the basis for accuracy, completeness and reliability of provision for doubtful debts could not be confirmed.

5. Unsupported Prior Year Adjustments

The statement of changes in net assets reflects prior year adjustment of Kshs.6,537,703 which relates to four deposits related to trustee fund deposit for various apartment units on 3 November, 2023, and 5 and 6 December, 2023 allegedly omitted from 2023/2024 financial statements. However, bank statement and approval minutes supporting the additional investments were not provided for audit verification.

Further, the prior year adjustment of Kshs.6,537,703 was also included in Note 38(b) on trustee endowment fund as an addition to the fund investment but the relevant bank statements and transaction documents supporting purchase of the additional investments were not provided.

In the circumstances, the accuracy and completeness of prior year adjustment of Kshs.6,537,703 could not be confirmed.

6. Inconsistency Method of Preparing Cashflows and Variances

The statement of cash flows reflects cash and cash equivalent balance of Kshs.70,598,200 as at 30 June, 2025. However, the statement of cash flows was prepared using direct and indirect method of statement of cashflows preparation contrary to Paragraph 27 of IPSAS 2 which states that an entity should report cash flows from operating activities using either the direct or indirect method, whereby major classes of gross cash receipts and gross cash payments are disclosed or the indirect method, whereby net surplus or deficit is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of revenue or expense associated with investing or financing cash flows.

In the circumstances, the accuracy and completeness of cash and cash equivalent balance of Kshs.70,598,200 as at 30 June, 2025 could not be confirmed.

7. Non-Preparation of the Statement of Comparison of Budget and Actual Amounts in Accordance with the Stated Accounting Policy

The statement of comparison of budget and actual amounts reflect surplus amount of Kshs.11,429,213. However, the statement has not been prepared under the cash basis format as disclosed in note 4(b) to the financial statements on significant accounting policies where the Society has indicated that the statement of comparison of budget and actual amount is prepared on cash basis.

In the circumstances, the accuracy and completeness of comparison of budget and actual amount reflecting surplus of Kshs.11,429,213 could not be confirmed

8. Errors, Omissions and Non-Compliance with Public Sector Accounting Standard

The audit review revealed the following errors, omissions and lack of adequate disclosure were identified in the financial statements submitted for audit:

- i. The entity's corporate secretary is not disclosed in the financial statements.
- ii. The statement of performance against predetermined objectives does not comply with Public Sector Accounting Standard Board and does not indicate performance indicators in measurable and quantifiable parameters. Also, the information was not indicated in the format prescribed by Public Sector Accounting Standard Board and there is no link between the achievement and each program with strategic objectives, outcome and output indicator.

In the circumstances, the financial statements were not fully compliant with the Annual Financial Reporting Template.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects actual total funds of Kshs.1,079,829,423 and actual total expenditure on a comparable basis of Kshs.1,068,400,210 resulting to underutilization of Kshs.11,429,213.

In the circumstances, the underutilization may have affected implementation of planned activities and service delivery to the citizens.

My opinion is not modified in respect of this/these matter.

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 are no other key audit matters to communicate in my report.

Other Matter

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Society in 2024/2025 revealed that several matters remained unresolved as detailed in Appendix 1.

Other Information

The Trustees are responsible for the Other Information set out on page iii to xlvii which comprise of Key Entity Information and Management, The Board of Trustees, Management Team, Chairperson's Statement, Chief Executive Officer Report, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Trustees and Statement of Trustees Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Society'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 THE 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. Late Submission of Financial Statements

Child Welfare Society of Kenya Submitted its annual reports and financial statements on 29 September 2025, a month after the due date contrary to The National Treasury and Economic Planning Circular Ref No.AG.3/88/VOLVII (4) dated 4/12/2024 which required all Public Sectors entities for both National and County Governments to submit their financial statements by 31 August 2025.

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

2. Long Outstanding Receivables

The statement of financial position and as disclosed in Note 32(a) to the financial statements reflects receivables balance of Kshs.5,702,261. Further, Note 32(a) reflects gross receivable from exchange transaction of Kshs.7,702,261 which includes receivables over 3 years of Kshs.6,142,966 according to Note 32(c). Management did not provide any evidence on efforts made to recover the long outstanding receivables contrary to Regulation 64(1) (2) of the Public Finance Management (National Government) Regulations, 2015 which states that an accounting officer and a receiver of revenue are personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for, all National government revenue and other public moneys relating to their Ministries, Departments or Agencies with adequate measures, including legal action where appropriate, are taken to obtain payment and in case of difficulty in collecting revenues due to the national government shall report the circumstances to the Cabinet Secretary without delay.

The recoverability of the receivables is therefore doubtful and Management was in breach of law.

4. Long Outstanding Accounts Payable and Accruals

The statement of financial position and as disclosed in Note 40 reflects accounts payable and accruals of Kshs,14,461,568 which includes trade payables which have been outstanding for more than three years of Kshs.890,700. This contravenes The National Treasury and Economic Planning Circular No. 10/2020 Reference No. DGIFE/A/1/80 dated 16th June 2020 which directed pending bills be treated as a first charge on the approved budget.

In the circumstances, Management was in breach of law and risks litigations which can lead to award of damages and interest which is additional cost that can be avoided.

5. Dormant and Overdrawn Bank Accounts

The statement of financial position and as disclosed in Note 30 to the financial statements reflects cash and cash equivalents balance of Kshs.70,598,200. However, the Society had fourteen (14) bank accounts which remained dormant during the year under review.

Further one (1) bank account had been overdrawn contrary to Regulation 82(7) which states that no official bank account shall be overdrawn.

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

6. Non-Compliance with One Third of Basic Salary Rule

The statement financial performance and as disclosed in Note 17 to the financial statements reflects compensation to employees of Kshs.373,495,138 which includes consolidated salaries of Kshs.316,518,987. However, analysis of payroll for the year ended 30 June, 2025 revealed that as at 30 June, 2025, 22 members of staff earned net salaries which was less than a third of their basic pay contrary to Section19(3) of Employment Act, 2007 which states that; without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

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

7. Delayed Project Implementation

The projects implementation status report obtained during the audit reflected six (6) projects have been implemented by the Child Welfare Society of Kenya over the years were incomplete. Further, as at 30 June, 2025 Kshs.1,431,655,679 had been paid and the project were stalled and at various completion levels as detailed below:

	Project Name	Total project Cost	Total paid to date	Project Commencement date	Completion % to date
1	Joska Care Centre	740,961,255	464,374,183	2014	63%
2	Isiolo Care Centre	890,537,646	321,565,930	2015	36%
3	Nanyuki Care Centre	726,064,695	306,951,344	2015	42%
4	Murang'a Care Centre	571,705,112	233,810,314	2017	41%
5	Bungoma Care Centre	681,487,423	81,284,271	2013	12%
6	Mama Ngina Care Centre	323,633,981	23,669,637		7%
		3,934,390,112	1,431,655,679		

In the circumstances, value for money was not being achieved on the amount incurred of Kshs.1,431,655,679 and if the projects are not completed it could result to wasteful expenditure.

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. Grounded Motor Vehicles

Motor vehicle inventory list provided for audit review revealed that twenty-three (23) out of sixty-eight (68) motor vehicles with undetermined values were recorded to be grounded. However, Management did not disclose whether there are plans to repair or dispose-off these vehicles contrary to Section 163 (1) and (2) of Public Procurement and Asset Disposal Act, 2015 which states that, an accounting officer shall establish a disposal committee as and when prescribed for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment or assets. The disposal committee shall be responsible for verification and processing of all disposal recommendations in liaison with the head of procurement function as prescribed in Public Procurement and Asset Disposal Act, 2015.

In the circumstances, Management was in breach of the law and the effectiveness of internal control over management of assets could not be confirmed.

2. Incomplete Asset Register

The statement of financial position and as disclosed in Note 36 reflects property, plant and equipment balance of Kshs.2,974,473,876. However, the asset register provided for audit was incomplete as it lacked corresponding values and dates of purchase contrary to Regulation 143(1) of Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

In the circumstances, Management was in breach of law and the effectiveness of internal control over management of assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and Board of Trustees

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

In preparing the financial statements, Management is responsible for assessing the Society'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.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 December, 2025

Appendix 1. Prior Year audit report issues



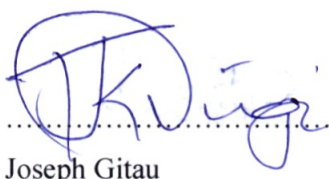

No	Audit Issue
1	Unsupported Board Expenses
2	Land Without Ownership Documents
3	Lack of Trustees Account Ownership Documents
4	Unsupported Provision for Doubtful Debts and Long Outstanding Receivables
5	Budgetary Control and Performance
6	Retention in Office of Staff Beyond the Retirement Age of 65 Years
7	Staff Earning Less Than One Third of Basic Salary
8	Non-Compliance with Public Sector Accounting Standard Board Template
9	Dormant Bank Accounts
10	Incomplete Asset Register

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14. STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2025

REVENUE FROM NON-EXCHANGE TRANSACTIONS	Note	2024/2025 KShs	2023/2024 KShs
RECURRENT FUNDS			
Government Grant	6(b)	1,060,000,000	900,000,000
Other Income	15	4,054,186	2,709,437
Other Grants	22	14,793,398	19,609,567
Gain/(Loss) on Foreign Exchange	26	89	(55,496)
Gain/(Loss) on Fair value investment	27	981,750	(25,500)
Total Recurrent Revenue		<u>1,079,829,423</u>	<u>922,238,008</u>
Recurrent Expenses:			
Use of goods and Services	16	82,867,036	69,569,626
Child Protection, Care & Welfare	16(b)	580,627,146	957,962,848
Employee Cost	17	373,495,138	402,934,373
Directors/Trustees Expenses	18	3,601,620	7,284,500
Depreciation Charge	19	12,799,401	32,870,286
Repairs and maintenance	20	16,460,905	12,971,354
Subtotal - Recurrent Expenses		<u>1,069,851,246</u>	<u>1,483,592,987</u>
Finance Costs	23	2,806,229	3,831,130
SURPLUS/(DEFICIT) FROM RECURRENT ACTIVITIES		<u>7,171,948</u>	<u>(565,186,109)</u>

The notes set out on pages 7 to 61 form an integral part of these Financial Statements.



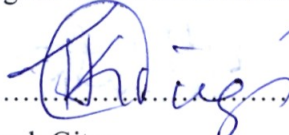

			
Irene Mureithi	David Ruto	Joseph Gitau	Alice Mwaniki
Chief Executive	Treasurer	Chairman, Board of	Accounts Manager
Officer/Managing Trustee		Trustees	ICPAK M/Number:5425
Date... <u>8th December, 2025</u>	Date... <u>8th December, 2025</u>	Date... <u>8th December, 2025</u>	Date... <u>8th December, 2025</u>

Child Welfare Society of Kenya
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15. STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Notes	2024/2025 Kshs	2023/2024 Kshs
ASSETS			
Current Assets			
Cash and Cash equivalents	30	70,598,200	53,461,740
Receivables	32(a)	5,702,261	4,478,897
Inventories	34	8,019,471	6,791,193
Trustees Account	38(b)	142,591,540	136,053,837
Total Current Assets		226,911,472	200,785,667
Non-Current Assets			
Property, Plant and Equipment	36	2,974,473,876	2,975,924,912
Investments			
Safaricom Shares	35	3,187,500	2,205,750
Total Non- Current Assets		2,977,661,376	2,978,130,662
Total Assets (A)		3,204,572,848	3,178,916,329
Liabilities			
Current Liabilities			
Trade and Other Payables	40	14,461,568	2,514,700
Total Current Liabilities		14,461,568	2,514,700
Total Liabilities (B)		14,461,568	2,514,700
Net Assets (A-B)		<u>3,190,111,280</u>	<u>3,176,401,629</u>
Represented by:			
Accumulated Fund		(119,605,316)	(133,316,047)
Revaluation Reserve		1,204,907,081	1,204,907,081
Capital Reserves		2,104,809,515	2,104,809,515
Net Assets		<u>3,190,111,280</u>	<u>3,176,401,629</u>

The Financial Statements set out on pages 1 to 6 were signed on behalf of the Board of Trustees by:

			
.....
Irene Mureithi	David Ruto	Joseph Gitau	Alice Mwaniki
Chief Executive	Treasurer	Chairman, Board of Trustees	Accounts Manager
Officer/Managing Trustee			ICPAK M/Number:5425
Date: 8 th December, 2025	Date: 8 th December, 2025	Date: 8 th December, 2025	Date: 8 th December, 2025

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**16. STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2025**

	Accumulated Fund	Revaluation Reserves	Capital Reserves	Total
	KShs	KShs	KShs	KShs
Balance as at 1st July 2023	431,871,142	1,204,907,081	2,104,809,515	3,741,587,738
Capital Grants Received	-	-	-	-
Surplus (Deficit) for the Period.	(565,186,109)	-	-	(565,186,109)
Prior Year Adjustments relating to previous years)	-	-	-	-
Balance as at 30th June 2024	<u>(133,314,967)</u>	<u>1,204,907,081</u>	<u>2,104,809,515</u>	<u>3,176,401,629</u>
Balance as at 1st July 2024	(133,314,967)	1,204,907,081	2,104,809,515	3,176,401,629
Capital Grants Received	-	-	-	-
Surplus (Deficit) for the Period	7,171,948	-	-	7,171,948
Prior Year Adjustments relating to previous Years	6,537,703	-	-	6,537,703
Balance as at 30th June 2025	<u>(119,605,316)</u>	<u>1,204,907,081</u>	<u>2,104,809,515</u>	<u>3,190,111,280</u>

Nature and purpose of reserves

The Registered Trust creates and maintains reserves in terms of specific requirements as follows:

- i) Capital Reserve – this is used to record contribution made by Government in form of development grants transfers, for emergency and welfare of children.
- ii) Revaluation Reserve – this is used to indicate the re-valued amounts on the plant property and equipment, and any other adjustments on the same.
- iii) KShs. 6,537,703 prior year adjustment relates to purchase of Trustee Apartment wrongly posted to profit and loss account in previous year now corrected

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17. STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	2024/2025	2023/2024
	Kshs	Kshs
Cash flows from operating activities		
Government Grant	1,060,000,000	900,000,000
Other Grants	14,793,398	19,609,567
Other income	3,484,775	2,653,941
(Increase)/Decrease in Inventory	(1,228,278)	(2,257,550)
(Increase)/Decrease in Receivables	(1,223,364)	2,493,011
Increase/(Decrease) in Payables	11,946,868	1,618,000
Use of goods and services	(82,867,036)	(69,569,626)
Employee costs	(373,495,138)	(402,934,373)
Directors Expenses	(3,601,620)	(7,284,500)
Repairs and maintenance	(16,460,905)	(12,971,354)
Child Protection, Care & Welfare	(580,627,146)	(957,962,848)
Finance Cost	(2,806,229)	(3,831,130)
Trustee Funds	(6,537,703)	(28,000,000)
Net cash flows from/(used in) operating activities	21,377,622	(558,436,862)
Cash flows from investing activities		
Purchase of Fixed Assets	(11,348,365)	(23,351,609)
Insurance recoveries from Disposal of M. vehicle	569,500	-
Net cash flows from/(used in) investing activities	(10,778,865)	(23,351,609)
Cash flows from financing activities		
Government Development Fund	-	-
Prior Year Adjustment relating to previous Year	6,537,703	-
Net cash flows from financing Activities	6,537,703	-
Net increase/(decrease) in cash & Cash equivalents	17,136,460	(581,788,471)
Cash and cash equivalents as at 1 July 2024	53,461,740	635,250,211
Cash and cash equivalents as at 30 June 2025	70,598,200	53,461,740



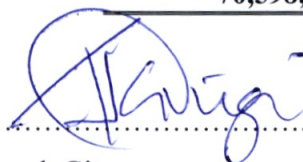
Irene Mureithi
 Chief Executive
 Officer/Managing Trustee

Date: 8th December, 2025



David Ruto
 Treasurer

Date: 8th December, 2025



Joseph Gitau
 Chairman, Board of
 Trustees

Date: 8th December, 2025



Alice Mwaniki
 Accounts Manager

ICPAK M/Number:5425

Date: 8th December, 2025

18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

REVENUE	Original Budget	Adjustments	Final Budget	Actual	Budget/Actual	Variance
	2024-2025	2024-2025	2024-2025	Comparable	Performance	
	KShs	KShs	KShs	Basis	Difference	%
				2024-2025	2024-2025	
				KShs	KShs	
Government Grant-Recurrent	2,329,278,250	(1,269,278,250)	1,060,000,000	1,060,000,000	-	0%
Government Grant-Development	1,650,000,000	(1,650,000,000)	-	-	-	-
Project Grants: Nakuru Lapsetry	-	-	-	14,793,398	14,793,398	100%
Donations/Other Incomes	-	-	-	5,036,025	5,036,025	100%
Total Funds Available	3,979,278,250	(2,919,278,250)	1,060,000,000	1,079,829,423	19,829,423	1.87%
Recurrent						
Personnel Cost	450,000,000	(69,500,000)	380,500,000	373,495,138	7,004,862	1.84%
Operation Cost	138,169,216	(43,969,216)	94,200,000	99,327,941	(5,127,941)	(5.44)%
Board Expenses	40,000,000	(36,300,000)	3,700,000	3,601,620	98,380	2.66%
Family Strengthening, Rehabilitation & Mediation	240,000,000	(220,790,000)	19,210,000	18,962,360	247,640	1.29%
Rapid Rescue & Response Services(TPS's)	249,405,759	(118,115,759)	131,290,000	131,024,945	265,055	0.20%
Education & Skills Development	411,630,741	(316,830,741)	94,800,000	109,029,633	(14,229,633)	(15.01)%
OVCs Protection & Support	72,400,000	(45,800,000)	26,600,000	25,707,270	892,730	3.36%
Emergency Preparedness & Response Programs	292,329,750	(52,329,750)	240,000,000	238,263,682	1,736,318	0.72%
Family Tracing & Reunification	45,730,784	(18,730,784)	27,000,000	25,886,797	1,113,203	4.12%
Local Adoption & Kinship Adoption	25,000,000	(23,500,000)	1,500,000	1,445,200	54,800	3.65%

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Foster Care & Guardianship	107,100,000	(98,400,000)	8,700,000	8,871,603	(171,603)	(1.97)%
Capacity Building & Institutional Strengthening	84,512,000	(76,512,000)	8,000,000	7,884,605	115,395	1.44%
Psychosocial Support & OVC Outside Cash transfer	50,000,000	(40,000,000)	10,000,000	10,302,467	(302,467)	(3.02)%
Implementation Presidential Directives-Tree planting	3,000,000	-	3,000,000	3,248,584	(248,584)	(8.29)%
Upgrading CWSK Places of Safety	1,650,000,000	(1,650,000,000)	-	-	-	-
Total Payments	3,859,278,250	(2,810,778,250)	1,048,500,000	1,057,051,845	(8,551,845)	(0.79)%
Capital Expenditure payments	120,000,000	(108,500,000)	11,500,000	11,348,365	151,635	1.32%
Surplus	-	-	-	11,429,213	-	-

VARIANCE EXPLANATION

Variance (%)

Variance Comments

Personnel Costs	1.84%	Variance within acceptable limits
Operation Costs	(5.44)%	Variance within acceptable limits
Board Expenses	2.66%	Variance within acceptable limits
Family Strengthening, Rehabilitation, & Mediation	1.29%	Variance within acceptable limits
Rapid Rescue & Response Services (TPS)	0.20%	Variance within acceptable limits
Education & Skills Development	(15.01)%	Expenditure increased due to cost incurred for education of children in pilot feeding programmes
OVCs Protection & Support	3.36%	Variance within acceptable limits
Emergency Preparedness & Response Programs	0.72%	Variance within acceptable limits
Family Tracing & Reunification	4.12%	Variance within acceptable limits
Local Adoption & Kinship Adoption	3.65%	Variance within acceptable limits
Foster Care & Guardianship	(1.97)%	Variance within acceptable limits
Capacity Building & Institutional Strengthening	1.44%	Variance within acceptable limits
Psychosocial Support & OVC Outside Cash Transfer	(3.02)%	Variance within acceptable limits
Implementation of Presidential Directives- Tree Planting	(8.29)%	Variance within acceptable limits

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Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	11,429,213
1	Cash and cash equivalents as at 1 July 2024	53,461,740
2	Finance Cost	(2,806,229)
3	Unrealised Loss/(Gain) on investment	(981,750)
4	(Increase)/Decrease in Inventory	(1,228,278)
5	(Increase)/Decrease in Receivables	(1,223,364)
6	Increase/(Decrease) in Payables	11,946,868
	Closing Cash and Cash Equivalent as per the statement of Cash flows	70,598,200

19. NOTE S TO THE FINANCIAL STATEMENTS

1) GENERAL INFORMATION

Child Welfare Society of Kenya is a membership society under the society's Act, with an irrevocable Trust under perpetual succession Act for the care, protection, welfare and Adoption of children. It is the National Adoption Society for Kenya and the national emergency response, welfare and rescue organization for children. The society is a body corporate, established and gazetted in 1955 as an approved society Gazette Notice No. 1768 of 27/12/1955, an exempt society Gazette Notice 1536 of 04/11/1955, Certificate of Exemption Number 455 and the adoption society for Kenya, Gazette Notice No. 1356 of 28/04/1969. It is an exempt society with permanent trustees of public nature, with an irrevocable Trust of 1970. A Legal Order No.58 of 2014 was put in place which is in conflict with all the existing CWSK Legal Instruments. CWSK has existed as a body cooperate since 1955 as an irrevocable Trust and a membership Society.

2) STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value.

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Society's accounting policies.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Society.

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3) ADOPTION OF NEW AND REVISED STANDARDS

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

There were no new and amended standards issued in the financial year.

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

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Standard	Effective date and impact:
IPSAS 43 Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45- Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value.
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue

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Standard	Effective date and impact:
	under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii. Early adoption of standards

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

4) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

I. Revenue from non-exchange transactions

Taxes, Levies and fines

The Society recognizes revenues from taxes, levies, and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other

non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

Transfers from other Government entities

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

II. Revenue from exchange transactions

Rendering of services

The Entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

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

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions are recognized when the Society's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The National Assembly approved the original budget for FY 2024-2025 on 13/6/2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Society upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Society recorded additional appropriations of Kshs. 245,000,000 on the 2024/25 budget following the governing body's approval. The Society's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The

financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

c) Taxes

Current income tax

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

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Sales tax

Expenses and assets are recognized net of the amount of sales tax, except:

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- i) When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- ii) When receivables and payables are stated with the amount of sales tax included

The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

e) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Society recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation is calculated to write off the cost or valuation of property and equipment in equal annual instalments over their estimated useful lives. The rates are;

Freehold land	Nil
Leasehold land	Over period of lease
Buildings	2%
Motor vehicles	25%
Fixtures, furniture & fittings	12.5%
Equipment	20%
Computers	30%

Capital work in progress is not depreciated until such as time as the asset is brought into use. No depreciation is provided for in the year of acquisition, whilst full depreciation is provided for in the year of disposition.

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Society. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Society also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Society will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Society. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

h) Biological Assets

The Society recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the Society, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

i) Research and development costs

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

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii) Its intention to complete and its ability to use or sell the asset.
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset.
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

j) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and

foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

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

Impairment

The Society assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The Society recognizes a loss allowance for such losses at each reporting date.

b) Financial liabilities

Classification

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

k) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Society.

l) Provisions

Provisions are recognized when the Society has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Society expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

m) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The Society recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the Society will incur in fulfilling the present obligations represented by the liability.

n) Contingent liabilities

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

o) Contingent assets

The Society does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

p) Nature and purpose of reserves

The Society creates and maintains reserves in terms of specific requirements.

q) Changes in accounting policies and estimates

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

r) Employee benefits

Retirement benefit plans

The Society provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the Society pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

s) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates

different from those at which they were initially reported are recognized in surplus or deficit in the period.

t) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

u) Related parties

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

v) Service concession arrangements

The Society analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Society recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Society also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

w) Cash and cash equivalents

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

x) Comparative figures

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

y) Subsequent events

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

5) Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6) TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2024-2025	2023-2024
	KShs	KShs
Unconditional Grants		
Operational Grant	-	-
Development grants	-	-
Other Grants	-	-
Total Unconditional Grants	-	-
Conditional Grants amortised/ transferred to revenue		
Housing Development Grant	-	-
Infrastructure Grant	-	-
Library Grant	-	-
Facilities Development Grant	-	-
Other Organizational Grants (specify)	-	-
Total Government Grants And Subsidies	-	-

6b. TRANSFERS FROM MINISTRIES, DEPARTMENTS AND AGENCIES

Name of the Entity sending the Grant	Amount recognized in the Statement of Financial Performance	Amount deferred under deferred income	Amount recognized in Capital Fund	Total Grant received during the year 2024-2025	Total Grant received during the year 2023-2024
	KShs	KShs	KShs	KShs	KShs
Ministry of Labour and Social Protection	1,060,000,000	-	-	1,060,000,000	900,000,000
Total	1,060,000,000	-	-	1,060,000,000	900,000,000

7) LEVIES, FINES AND PENALTIES

Description	2024-2025	2023-2024
	Kshs	Kshs
Fuel Levy	-	-
Other Levies (Specify)	-	-
Fines	-	-
Penalties	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

8) PUBLIC CONTRIBUTION AND DONATIONS

Description	2024-2025	2023-2024
	Kshs	Kshs
Health Donations	-	-
Research Donations	-	-
Donations transferred to revenue on conditions being met.	-	-
Other Public Donations (Specify)	-	-
Total Transfers and Sponsorships	-	-
Reconciliation Of Public Contributions and Donations		
Balance Unspent at Beginning of The Year	-	-
Current Year Receipts	-	-
Conditions Met - Transferred to Revenue	-	-
Conditions To Be Met - Remain Liabilities	-	-

9) Property Taxes Revenue

Description	2024-2025	2023-2024
	Kshs	Kshs
Taxable Land and Buildings		
Residential	-	-
Commercial	-	-
State	-	-
Penalties	-	-
Sub- Total Property and Taxes	-	-
Income Forgone/ waived	-	-
Total Property Taxes Revenue	-	-

10) Licenses, Fees and Permits

Description	2024-2025	2023-2024
	Kshs	Kshs
Licenses	-	-
Fees	-	-
Permits	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

11) Rendering of Services

Description	2024-2025	2023-2024
	Kshs	Kshs
Tuition Fees	-	-
Training Fees	-	-
Health services	-	-
Service Fees (specify)	-	-
Quality Assurance	-	-
Others (specify)	-	-
Total Revenue from The Rendering Of Services	-	-

12) Sale of Goods

Description	2024-2025	2023-2024
	Kshs	Kshs
Sale of goods		
Sale of electricity	-	-
Sale of water	-	-
Sale of books	-	-
Sale of publications	-	-
Other (include in line with your organisation)	-	-
Total revenue from the sale of goods	-	-

13) Rental Revenue from Facilities and Equipment

Description	2024-2025	2023-2024
	Kshs	Kshs
Operating Lease Revenues	-	-
Staff Houses	-	-
Contingent Rentals*	-	-
Total Rentals	-	-

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Notes to the Financial Statements (Continued)

14) Finance Income

Description	2024-2025	2023-2024
	Kshs	Kshs
Cash investments and fixed deposits	-	-
Interest income from Treasury Bills	-	-
Interest income from Treasury Bonds	-	-
Interest from outstanding debtors	-	-
Total finance income	-	-

15) Other Income

Description	2024-2025	2023-2024
	Kshs	Kshs
Insurance recoveries	569,500	-
Income from sale of tender	-	-
Services concession income	-	-
Skills development levy	-	-
Agency fee	-	-
Income written back	-	-
Bad debts recovered	-	-
Interest Received	76,581	17,096
Dispensary Income	-	20,330
School Tuition Fees	3,317,980	2,642,011
Membership Income	20,000	30,000
Dividends Received	70,125	-
Total Other income	4,054,186	2,709,437

16) Use of Goods and Services (CWSK Operations)

Description	2024-2025	2023-2024
	Kshs	Kshs
Utilities: Electricity, Water, etc.	1,794,280	1,354,987
Professional Services	949,750	1,200,256
Subscriptions	-	-
Advertising	-	-
Admin Fees	5,232,768	3,589,421
Conferences and Delegations	4,930,875	2,314,856

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Description	2024-2025	2023-2024
	Kshs	Kshs
Consulting Fees	2,002,054	1,987,526
Consumables	-	-
Fuel and Oil	-	-
Insurance	4,842,187	4,826,855
Legal Expenses	8,093,093	5,864,952
Licenses and Permits	1,296,000	879,525
Storage Cost	6,642,617	3,569,515
Water Purification Cost	-	-
Postage	1,160,375	789,541
Printing and Stationery	3,420,557	2,085,945
Hire Charges	-	-
Office Rent	8,239,525	9,334,135
Office Security	7,092,287	5,894,265
Sewage Treatment Costs	-	-
Skills Development Levies	-	-
Inventory Scrapping	-	-
Communication	2,237,489	1,134,500
Training	-	-
Travel, Subsistence & Other Allowances*	6,374,308	5,874,525
Motor Vehicle Expenses- Fuel & Maintenance	18,558,871	18,868,822
Total	82,867,036	69,569,626

16b) CHILD PROTECTION, CARE & WELFARE EXPENDITURE

Description	2024-2025	2023-2024
	KShs	KShs
Family Strengthening, Rehabilitation & Mediation	18,962,360	14,583,970
Rapid Rescue & Response Services(TPSs)	131,024,945	150,333,203
Education & Skills Development	109,029,633	147,321,870
OVCs Protection & Support	25,707,270	25,349,283
Emergency Preparedness & Response Programs	238,263,682	542,469,093
Family Tracing & Reunification	25,886,797	18,828,275
Local Adoption & Kinship Adoption	1,445,200	10,306,961

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Foster Care & Guardianship	8,871,603	7,354,998
Capacity Building & Institutional Strengthening	7,884,605	19,586,245
Psychosocial Support & OVC Outside Cash Transfer	10,302,467	20,657,750
Implementation of Presidential Directives- Tree Planting	3,248,584	1,171,200
Totals	580,627,146	957,962,848

17) Employee Costs

Description	2024-2025	2023-2024
	Kshs	Kshs
Consolidated Salaries	316,518,987	352,932,245
Pensions- Old Mutual Employer Contribution	16,099,617	15,011,271
Leave Allowance	26,275,656	25,545,133
NSSF Employer Contribution	10,235,044	5,913,123
Housing Levy Employer Contribution	4,365,834	3,532,601
Employee costs	373,495,138	402,934,373

18) Directors and Trustees Expenses

Description	2024-2025	2023-2024
	Kshs	Kshs
Chairman Honoraria- Board of Trustees	1,114,000	2,126,000
Chairman's Honoraria- Board of Directors	1,134,000	840,000
Sitting Allowances- Trustees	-	2,052,500
Sitting Allowances- Directors	1,040,000	1,677,500
Medical Insurance: Chairs – BOT and BOD	-	-
Induction & Training	-	-
Travel & Accommodation - Trustees/Directors	313,620	588,500
Total	3,601,620	7,284,500

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Notes to the Financial Statements (Continued)

19) Depreciation and Amortization Expense

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, plant and equipment	12,799,401	32,870,286
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	12,799,401	32,870,286

20) Repairs and Maintenance

Description	2024-2025	2023-2024
	Kshs	Kshs
Property and equipment	11,213,785	9,874,520
Investment Property	-	-
Equipment and Machinery	-	-
Vehicles	4,742,628	2,731,223
Furniture and Fittings	100,370	53,124
Computers and Accessories	404,122	312,487
Others (specify)	-	-
Total Repairs and Maintenance	16,460,905	12,971,354

21) Contracted Services

Description	2024-2025	2023-2024
	Kshs	Kshs
Actuarial Valuations	-	-
Investment Valuations	-	-
Property Valuations	-	-
Others (specify)	-	-
Total Contracted Services	-	-

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Notes to the Financial Statements (Continued)

22) Grants and Subsidies

Description	2024-2025	2023-2024
	Kshs	Kshs
Project Grants: Nakuru Lapsetry	12,749,079	14,302,826
Donations	2,044,319	5,306,741
Community Development	-	-
Education Initiatives and Programs	-	-
Social Development	-	-
Social benefit expenses*	-	-
Community Trust	-	-
Sporting Bodies	-	-
Total Grants and Subsidies	14,793,398.00	19,609,567

23) Finance Costs

Description	2024-2025	2023-2024
	Kshs	Kshs
Borrowings (amortized cost) *	-	-
Finance leases (amortized cost)	-	-
Unwinding of discount on lease liabilities	-	-
Interest on bank overdrafts	-	-
Interest on loans from commercial banks	-	-
Bank Charges	2,507,387	3,628,722
Mpesa Charges	298,842	202,408
Total finance costs	2,806,229	3,831,130

24) Social Benefits Expenses

Description	2024-2025	2023-2024
	Kshs	Kshs
Benefits to PWDs	-	-
Benefits to the Aged	-	-
Others specify	-	-
Total Social Benefits	-	-

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25) Gain on Sale of Assets

Description	2024-2025	2023-2024
	Kshs	Kshs
	-	-
Property, plant and equipment	-	-
Intangible assets	-	-
Other assets not capitalised	-	-
Total gain on sale of assets	-	-

26) Gain/Loss on foreign exchange transactions

Description	2024-2025	2023-2024
	Kshs	Kshs
Gain on foreign exchange transactions	89	-
Loss on foreign exchange transactions	-	(55,496)
Total Gain/Loss	89	(55,496)

27) Gain/ (loss) on Fair Value Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Investments at Fair Value- Equity investments(Safaricom Shares)	981,750	(25,500)
Fair value – Investment property	-	-
Fair value- other financial assets (specify)	-	-
Total Gain	981,750	(25,500)

28) Impairment Loss

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, Plant and Equipment	-	-
Intangible Assets	-	-
Total Impairment Loss	-	-

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29) Taxation

Description	2024-2025	2023-2024
	Kshs	Kshs
Current income tax charge	-	-
Tax charged on rental income	-	-
Tax charged on interest income	-	-
Deferred tax: [note 53]	-	-
Original and reversal of temporary differences	-	-
Income tax expense reported in the statement of financial performance	-	-

30) Cash and Cash Equivalents

Description	2024-2025	2023-2024
	Kshs	Kshs
Current Accounts	69,004,508	52,022,736
Savings Account	-	-
On - Call Deposits	-	-
Fixed Deposits Account	-	-
Others (Petty Cash)	1,593,692	1,439,004
Total Cash and Cash Equivalents	70,598,200	53,461,740

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
KCB Bank HQ	1267069430	7,949,249	30,727,480
Sidian (formerly K-Rep) Bank(USD)	10030100027	303,760	313,774
Sidian (formerly K-Rep) Bank(KShs)	10030200057	1,792,190	1,798,370
Bank of Africa- ArapMoi 0004	8013140004	(8,406)	29,380
Bank of Africa- ArapMoi 0012	8013150012	2,961	627
Bank of Africa Bungoma branch	2605510009	57,964	2,803
ABSA- Nanyuki Children's Home	948527389	-	8,084

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Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
ABSA-Kisii Children Home	81053979	78,427	91,674
ABSA 1330	948551330	254,217	1,099,834
ABSA Fin 8484	941258484	123,449	55,620
ABSA HQ 8468	941258468	135,181	1,737,452
ABSA Mama Ngina	948003112	21,761	122,922
ABSA Murang'a 1137(Donation a/c)	2026601137	1,347,430	2,011,267
ABSA TBP 1349	948551349	-	2,404,033
Equity Bank EURO 458	1470262150458	3,306	3,027
Equity-CWSK-Kisii 8384	1470262758384	7,880	7,880
Equity Bank-Bungoma 6992	480299936992	20,716	20,716
Equity Bank (Towa)488	150295282488	539,289	10,320
Equity Bank A/c 416	150291898416	16,324,302	141,929
Equity Bank CESVI EURO 478	1470262150478	17,623	16,138
Equity Bank Development 4154	1470262374154	12,302	12,301
Equity Bank KSHS(CESVI)271	1470262150271	1,143,605	159,305
Equity Bank Murang'a 7226	220299937226	74,188	83,175
Equity Bank Supreme 225	1470262150225	295	295
Equity Bank USD	150291898436	7,135	7,151
Equity Off A/c 458	150291898458	10,735	10,735
Equity Salary Account - 253	1470262150253	30,277,409	67,639
KCB Bungoma branch	1126858692	1,348,066	1,059,961
NBK Mji-Wa-Salama	1038075304600	6,142,294	6,151,714
Standard Chartered Mombasa	0102147545500	1,017,179	3,867,129
Total		69,004,508	52,022,736

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31) Prepayments

Description	2024-2025	2023-2024
	Kshs	Kshs
Insurance	-	-
Rent	-	-
Water	-	-
Internet	-	-
Others specify	-	-
Total	-	-

32) Receivables from Exchange Transactions

(a) Receivables from Exchange Transactions (Current)

Description	2024-2025	2023-2024
	Kshs	Kshs
Receivables		
Deposits Refundable & other Debtors- Rent, Power, etc.	948,852	1,500,247
Plot Debtors	4,978,650	4,978,650
Staff Debtors	1,629,134	-
Suspense- Bank to refund Cheque Paid Twice	145,625	-
Current Receivables	7,702,261	6,478,897
Less: Provision Doubtful Debts	(2,000,000)	(2,000,000)
Total Receivables	5,702,261	4,478,897

(b) Receivables from Exchange Transactions (Long-term)

Description	2024-2025	2023-2024
	Kshs	Kshs
Total receivables		
Specify	-	-
Less: impairment allowance	(-)	(-)
Total receivables	-	-
Current portion transferred to current receivables	(-)	(-)
Total non-current receivables	-	-
Total receivables (a+b)	-	-

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Notes to the Financial Statements (Continued)

(c) Ageing analysis for Receivables from exchange transactions

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	1,559,264	20.24%	-	-
Between 1- 2 years	-	-	30,000	0.46%
Between 2-3 years	-	-	4,848,566	74.84%
Over 3 years	6,142,996	79.76%	1,600,331	24.70%
Total (a+b)	7,702,261	100%	6,478,897	100%

(d) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Description	2024-2025	2023-2024
	Kshs	Kshs
At the beginning of the year	-	-
Additional provisions during the year	-	-
Recovered during the year	(-)	(-)
Written off during the year	(-)	(-)
At the end of the year	-	-

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Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

33) Receivables from Non-Exchange Transactions

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Property tax debtors	-	-	-	-
Levies, fines, and penalties	-	-	-	-
Licences, fees and permits	-	-	-	-
Other debtors (non-exchange transactions)	-	-	-	-
Less: impairment allowance	(-)	(-)	(-)	(-)
Total receivables from non- exchange transactions	-	-	-	-
Ageing Analysis- Receivables from non-exchange transactions	Current FY	% of the total	Compa rative FY	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

Description	2024-2025		2023-2024	
	Kshs		Kshs	
At the beginning of the year	-	-	-	-
Additional provisions during the year	-	-	-	-
Recovered during the year	-	-	-	-
Written off during the year	-	-	-	-
At the end of the year	-	-	-	-

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34) Inventories

Description	2024-2025	2023-2024
	Kshs	Kshs
Paper Stationery- Files, Printing papers, Pens, Notebooks	1,828,466	1,611,216
Non-Paper Stationery- Paper Trays, Pins, Clips, etc.	1,358,429	867,578
Food Items	3,560,330	3,148,939
Soaps & Detergents	356,870	302,500
Toiletries	350,587	372,307
Baby Supplies	564,789	488,653
Less: allowance for impairment	-	-
Total inventories at the lower of cost and net realizable value	8,019,471	6,791,193

Detailed disclosure on inventories

	2024-2025
Opening balance	6,791,193
Additional Inventory in the year	50,985,887
Inventory expensed in the year	(49,757,609)
Write-downs in the year	-
Others specify	-
Closing balance	8,019,471

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35) Investments in financial assets

Description	2024-2025	2023-2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b) Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c) Equity investments (specify)		
(127,500 Safaricom Limited Shares @ Kshs.5.00)	-	-
Balance b/f	2,205,750	2,231,250
Revaluation (Loss)/Surplus as at 30 th June (2025: Kshs. 25.00; 2024: Kshs 17.30)	981,750	(25,500)
Grand total	3,187,500	2,205,750

d) Movement of Equity Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
At the beginning of the year (Safaricom Shares)	2,205,750	2,231,250
Purchase of investments in the year	-	-
Sale of investments during the year	-	-
Gain/(loss) in fair value of investments through surplus or deficit	981,750	(25,500)
At the end of the year	3,187,500	2,205,750

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e) Shareholding in other entities

For investments in equity share listed under note 33 above, list down the equity investments under the following categories:

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding		2024-2025	2023-2024
	%	%	%	Kshs	Kshs	Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

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36)PROPERTY, PLANT AND EQUIPMENT

Description	Land	Buildings	Motor	Computers	Furniture and	Construction in	TOTALS
	Kshs	Kshs	Vehicles/Bikes Kshs	Kshs	Equipment Kshs	progress Kshs	
COST							
At 1 July 2023	1,151,313,276	247,442,723	151,426,465	21,793,129	81,521,201	1,547,253,917	3,200,750,711
Additions	-	-	-	399,270	11,246,481	11,705,858	23,351,609
At 30 June 2024	<u>1,151,313,276</u>	<u>247,442,723</u>	<u>151,426,465</u>	<u>22,192,399</u>	<u>92,767,682</u>	<u>1,558,959,775</u>	<u>3,224,102,320</u>
DEPRECIATION							
At 1 July 2023	-	30,437,354	130,674,859	16,577,099	37,617,810	-	215,307,122
Charge for the year	-	4,948,854	20,724,981	843,935	6,352,516	-	32,870,286
At 30 June 2024	-	35,386,208	151,399,840	17,421,034	43,970,326	-	248,177,408
NBV at 30 June 2024	<u>1,151,313,276</u>	<u>212,056,515</u>	<u>26,625</u>	<u>4,771,365</u>	<u>48,797,356</u>	<u>1,558,959,775</u>	<u>2,975,924,912</u>
COST							
At 1 July 2024	1,151,313,276	247,442,723	151,426,465	22,192,399	92,767,682	1,558,959,775	3,224,102,320
Additions	-	-	-	990,600	4,105,275	6,252,490	11,348,365
M.vehivle written off	-	-	(1,552,415)	-	-	-	(1,552,415)
At 30 June 2025	<u>1,151,313,276</u>	<u>247,442,723</u>	<u>149,874,050</u>	<u>23,182,999</u>	<u>96,872,957</u>	<u>1,565,212,265</u>	<u>3,233,898,270</u>
DEPRECIATION							
At 1 July 2024	-	35,386,208	151,399,840	17,421,034	43,970,326	-	248,177,408
Charge for the year	-	4,948,854	26,625	493,316	7,330,606	-	12,799,401
M.vehicle w/o depr adjust	-	-	(1,552,415)	-	-	-	(1,552,415)
At 30 June 2025	-	40,335,062	149,874,050	17,914,350	51,300,932	-	259,424,394
NBV at 30 June 2025	<u>1,151,313,276</u>	<u>207,107,661</u>	=	<u>5,268,649</u>	<u>45,572,025</u>	<u>1,565,212,265</u>	<u>2,974,473,876</u>

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Notes to the Financial Statements (Continued)

36 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	1,151,313,276	-	1,151,313,276
Buildings	247,442,723	(40,335,062)	207,107,661
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	149,874,050	(149,874,050)	-
Computers And Related Equipment	23,182,999	(17,914,350)	5,268,649
Office Equipment, Furniture, And Fittings	96,872,957	(51,300,932)	45,572,025
Construction Work in Progress	1,565,212,265	-	1,565,212,265
Total	3,233,898,270	(259,424,394)	2,974,473,876

Property plant and Equipment includes the following assets that are fully depreciated:

Description	Cost or valuation	Annual depreciation charge for the year
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	149,874,050	26,625
Computers and Related Equipment	17,914,350	493,316
Office Equipment, Furniture and Fittings	51,300,932	7,330,606
Total	219,089,332	7,850,547

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37) Intangible Assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Cost		
At beginning of the year	-	-
Additions	-	-
At end of the year	-	-
Additions—internal development	-	-
At end of the year	-	-
Amortization and impairment		
At beginning of the year	-	-
Amortization	-	-
At end of the year	-	-
Impairment loss	-	-
At end of the year	-	-
NBV	-	-

38) Investment Property

Description	2024-2025	2023-2024
	Kshs	Kshs
At beginning of the year	-	-
Additions	-	-
Disposal during the year	-	-
Depreciation	-	-
Impairment	-	-
Gain/(loss) in fair value (if fair value is elected)	-	-
At end of the year	-	-

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38b) TRUSTEES ENDOWMENT FUND

This relates to income generating activities, real estates and properties held by the Trustees for the purpose of generating income for the Society.

Description	2024-2025	2023-2024
Trustees Endowment Fund	KShs	KShs
Bal B/f	136,053,837	108,053,837
Adjustment-Zaria Village Limited	6,537,703	-
Endowment Fund Income Generating Activities	-	28,000,000
Total Trustees Endowment Fund	142,591,540	136,053,837

39) Biological Assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Trees in a plantation forest	-	-
Animals: Dairy Cattle, Pigs, Sheep	-	-
Others specify	-	-
Total	-	-

40) Trade and Other Payables

Description	2024-2025	2023-2024
	Kshs	Kshs
Operations-(Title Deed Processing fee)	890,700	890,700
Payroll Creditors	11,946,868	-
Staff Creditors	-	-
Total trade and other payables	12,837,568	890,700
Accrual – Audit Fees	1,624,000	1,624,000
Total Payables and Accruals	14,461,568	2,514,700

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Ageing analysis: (Trade and other payables)	2024-2025	% of the Total	2023-2024	% of the Total
Under one year	12,758,868	88.23%	812,000	32.29%
1-2 years	812,000	5.61%	812,000	32.29%
2-3 years	-	-	-	-
Over 3 years	890,700	6.16%	890,700	35.42%
Total (tie to above total)	14,461,568		2,514,700	

41)Refundable Deposits

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Customer deposits	-		-	
Prepayments from customers	-		-	
Other deposits	-		-	
Total deposits	-		-	
Ageing analysis: (Refundable deposits)	2024-2025	% of the Total	2023-2024	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

42)Prepayments from customers

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Specify	-		-	
	-		-	
	-		-	
Total Prepayments	-		-	

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43) Current Provisions

Description	Leave provision	Bonus provision	Gratuity Provision	Other Provision	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-	-
Additional provisions	-	-	-	-	-
Provision utilised	-	-	-	-	-
Change due to discount and time value for money	-	-	-	-	-
Transfers from non-current provisions	-	-	-	-	-
Total provisions year end	-	-	-	-	-

44) Finance Lease Obligation

Description	2024-2025	2023-2024
	Kshs	Kshs
At the start of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

Period	Amount (Kshs)
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 And Onwards	-
Less: Unearned Interest	-
Total	-

Analysed as:

Description	Amount (Kshs)
Current	-
Non- Current	-
Total	-

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The deferred income movement is as follows:

45)Deferred Income

Description	2024-2025	2023-2024
	Kshs	Kshs
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

Additional Details

	National government	International funders	Others Specify	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions	-	-	-	-
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

46)Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	(Current FY)	(Comparative FY)
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

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Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognized under other gains/ Losses in the statement of Financial Performance:

Description	2024-2025	2023-2024
	Kshs	Kshs
The return on defined plan assets	-	-
Actuarial gains/ losses arising from changes in demographic assumptions	-	-
Actuarial gains/ losses arising from 0020 changes in financial assumptions	-	-
Actuarial gains and losses arising from experience adjustments	-	-
Others (specify)	-	-
Adjustments for restrictions on the defined benefit asset	-	-
Remeasurement of the net defined benefit liability (asset)	-	-

b) Amounts recognised in the Statement of Financial Position

Description	2024-2025	2023-2024
	Kshs	Kshs
Present value of defined benefit obligations(a)	-	-
Fair value of plan assets(b)	-	-
Funded status (=a-b)	-	-
Restrictions on asset recognised	-	-
Others	-	-
Net asset or liability arising from defined benefit obligation	-	-

The Society also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Society's obligation under the scheme is limited to specific contributions legislated from time to time.

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Notes to the Financial Statements (Continued)

47) Borrowings

Description	2024-2025	2023-2024
	Kshs	Kshs
a) External borrowings		
Balance at beginning of the year	-	-
External borrowings during the year	-	-
Repayments of during the year	-	-
Balance at end of the year	-	-
b) Domestic borrowings		
Balance at beginning of the year	-	-
Domestic borrowings during the year	-	-
Repayments during the year	-	-
Balance at end of the year	-	-
Balance at end of the period- domestic and External borrowings c = a+b	-	-

The analyses of both external and domestic borrowings are as follows:

Description	2024-2025	2023-2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organisation'	-	-
Sterling Pound Denominated Loan From 'Y Organisation'	-	-
Euro Denominated Loan from Z Organisation'	-	-
Domestic Borrowings		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Total Balance at End Of The Year	-	-

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Notes to the Financial Statements (Continued)

Description	2024-2025	2023-2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

48) Social Benefit Liabilities

Description	2024-2025	2023-2024
	Kshs	Kshs
Benefits to PWDs	-	-
Benefits to the Aged	-	-
Others Specify	-	-
Total	-	-

49) Non-Current Provisions

Description	Long service leave	Bonus Provision	Gratuity provisions	Other Provisions	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
balance at the beginning of the year	-	-	-	-	-
additional provisions	-	-	-	-	-
provision utilised	-	-	-	-	-
change due to discount and time value for money	-	-	-	-	-
less: current portion	-	-	-	-	-
balance at the end of the year	-	-	-	-	-

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50) Service Concession Arrangements

Description	2024-2025	2023-2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	-	-
Service concession liability at end of the year	-	-

51) Surplus Remission (for category 3 entities)

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

The Surplus Remission has been computed as follows:

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus for the period	-	-
Less: Allowable deductions by NT	-	-
90% Computation (Included in Statement of Financial Performance)	-	-

Surplus Remission Payable

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Payable at the beginning of the year	-	-
Paid during the year	-	-
Payable at end of the year	-	-

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Notes to the Financial Statements (Continued)

52)Taxation

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
At beginning of the year	-	-
Income tax charge for the year (note 29)	-	-
Under/(over) provision in prior year/s (note 29)	-	-
Income tax paid during the year	-	-
At end of the year	-	-

53)Deferred Tax Liability

Deferred tax is calculated on all temporary differences under the liability method using the enacted tax rate, currently 30%. The net deferred tax liability at year end is attributable to the following items:

Description	2024-2025	2023-2024
	Kshs	Kshs
Accelerated capital allowances	-	-
Unrealised exchange gains/(losses)	-	-
Revaluation surplus	-	-
Tax losses carried forward	-	-
Provisions for liabilities and charges	-	-
Net deferred tax liability/(asset)	-	-
The movement on the deferred tax account is as follows:		
Balance at beginning of the year	-	-
Credit to revaluation reserve	-	-
Under provision in prior year	-	-
Income statement charge/(credit)	-	-
Balance at end of the year	-	-

Notes To The Financial Statements (Continued)

54)Cash Generated from Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus for the year before tax	7,171,948	(565,186,109)
Adjusted for:		
Depreciation	12,799,401	32,870,286
Non-cash grants received	-	-
Contributed assets	-	-
Impairment	-	-
(Gains) and losses on investing activities	(981,750)	25,500
(Gains) and losses on disposal of assets	(569,500)	-
Contribution to impairment allowance	-	-
Working capital adjustments		
Increase in inventory	(1,228,278)	(2,257,550)
(Increase)/Decrease in receivables	(1,223,364)	2,493,011
Increase in deferred income	-	-
Increase in payables	11,946,868	1,618,000
Increase in payments received in advance	-	-
Increase in Trustee Funds	(6,537,703)	(28,000,000)
Net cash flow from operating activities	21,377,622	(558,436,862)

55)Financial Risk Management

The Society's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Society's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Society does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Society's financial risk management objectives and policies are detailed below:

i) Credit risk

The Society has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits

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with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Society's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the Society's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
As at 30 June (Previous FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Society has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the

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Society's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Society's directors, who have built an appropriate liquidity risk management framework for the management of the Society's short, medium and long-term funding and liquidity management requirements. The Society manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Society under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-
As at 30th June (Previous FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

The Society has put in place an internal audit function to assist it in assessing the risk faced by the Society on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Society's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Society's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Society's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The Society has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Society manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

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Financial Risk Management

The carrying amount of the Society's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Current FY

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June (Current FY)			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Foreign currency sensitivity analysis

Current FY

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June (Current FY)			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

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The following table demonstrates the effect on the Society's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
Current FY			
Euro	10%	-	-
USD	10%	-	-
Previous FY			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

Interest rate risk is the risk that the Society's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Society to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The Society analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant.

Notes to the Financial Statements (Continued)

Financial Risk Management

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the Society's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The Society considers relevant and observable market prices in its valuations where possible.

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Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non-financial instruments recorded at fair value by level of the fair value hierarchy:

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June (Current FY)				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-
As at 30th June (Previous FY)				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Society's capital risk management is to safeguard the Society's ability to continue as a going concern. The Society's capital structure comprises of the following funds:

Description	2024-2025	2023-2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

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Notes to the Financial Statements (Continued)

56) Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Society include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

Child Welfare Society of Kenya is not owned by the government. It is a membership society under the Society's Act, with an Irrevocable Trust for the care, protection, welfare and adoption of children. It is an Exempt Society with Permanent Trustees of public nature. But due to its unique national mandates in regard to children in Kenya, it is funded by the Government of Kenya.

Other related parties include:

- i) The Parent Ministry - Ministry of Labour and Social Protection.
- ii) County Governments - None
- iii) Other SCs and SAGAs - None
- iv) Key management - None
- v) Board of directors - None

Description	2024-2025	2023-2024
	Kshs	Kshs
Transactions with related parties		
a) Sales to related parties		
Rent income from govt. Agencies	-	-
Water sales to govt. Agencies	-	-
Others (specify) e.g. interest and bank charges	-	-
Total	-	-
B) purchases from related parties		
Purchases of electricity from KPLC	-	-
Purchase of water from govt service providers	-	-
Rent expenses paid to govt agencies	-	-
Training and conference fees paid to govt. Agencies	-	-
Others (specify)	-	-
Total	-	-

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Description	2024-2025	2023-2024
	Kshs	Kshs
b) Grants /transfers from the government		
Grants from national government(Ministry of Labour and Social Protection)	1,060,000,000	900,000,000
Grants from county government	-	-
Donations in kind	-	-
Total	-	-
c) Expenses incurred on behalf of related party		
Payments of salaries and wages for xxx employees	-	-
Payments for goods and services for xxx	-	-
Total		
d) Key management compensation		
Directors' emoluments	-	-
Compensation to key management	-	-
Total	1,060,000,000	900,000,000

57)Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments) -Not Applicable to CWSK

58)Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

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Contingent Liabilities

Description	2024-2025	2023-2024
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

59)Capital Commitments

Description	2024-2025	2023-2024
	Kshs	Kshs
Authorised for	-	-
Authorised and contracted for	-	-
Total	-	-

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60) Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR: xxxxxx			Name of Financing Partners: xxx and xxx			
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code Sub-program Sub-program						
Sub-total						
Program code Sub-program Sub-program						
Sub-total						
Total	-	-	-	-	-	-

61)Events after the Reporting Period

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

62)Ultimate and Holding Entity

The entity is a membership Society under the Society's Act, with an irrevocable Trust incorporated in 1955. It is an approved and an exempt Society. Child Welfare Society of Kenya is an Agency of the Government under the Ministry of Labour and Social Protection

63)Currency

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

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20. APPENDICES

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

Reference No. of the external Audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issues to be resolved)
1.0	Unsupported Board Expenses	Board committee minutes, attendance list and minutes are available. Honoraria are paid as per the SRC rates for the Chairman of Trustee and Directors. This is the same for other members of both boards	Resolved	FY 2024/2025
2.0	Land without Ownership Documents	There is a detailed asset register. The process of acquiring title deeds for some of the parcels of land owned by CWSK is a long one and it is currently ongoing. However we have Allotment letters, Land Certificate and request for ownership letters.	Resolved	On-going
3.0	Lack of Trustees Account Ownership Documents	Owner document were not available at the time of audit. The documents are now provided.	Resolved	FY 2024/2025
4.0	Unsupported Provision for Doubtful Debts and Long Outstanding Receivables	The outstanding balances of Ksh. 4,978,650.00 relate to income-generating activities from the sale of plots by the Trustees. The title deeds for the plot allottees is in process. The outstanding amounts will be recovered at the point of title deeds issuance, as this serves as the final step in the transaction. The provision of doubtful debts is a general provision, not specific, at Ksh. 1,000,000 per year.	Resolved	On-going

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5.0	Retention in Office of staff beyond the Retirement age of 65 years	CWSK has a Human Resource Management manual which has employees up to 65 years old on special basis and can also give special contracts for specialized services for an extra two periodic renewals. This is because CWSK mostly gives services to children in special circumstances and with disabilities which requires highly specialized attention. The society adopts a strategy of retaining staff for extended period to ensure stability while allowing the organization to implement a well-structured succession plan and facilitate gradual staff exits.	Resolved	FY 2024/2025
6.0	Staff earning less than One Third of Basic Salary	This was as a result of Sacco deductions. CWSK staff are members of Jogoo and Waumini Sacco's which are independent entities. CWSK has no control over the loans issued to the staff which occasionally results in noncompliance with one third basic salary rule. We already had consultations with the staff to advise on the one-third rule. In addition, new compulsory levy, i.e. Housing Levy, and new higher NSSF rates have contributed.	Resolved	FY 2024/2025
7.0	Non-Compliance with Public Sector Accounting Standard Board Template	Most of the schedules omitted in the financial statement had nil amounts or are not applicable to CWSK. This will now be implemented fully with effect from financial year 2024/2025	Resolved	FY 2024/2025
8.0	Dormant Bank Accounts	CWSK has branches across the country. These accounts belong to the branches which have been temporarily not operating but the branches are now active. The accounts have been activated and allocated to the branches.	Resolved	FY 2024/2025
9.0	Incomplete Asset Register	There is a detailed Asset Register	Resolved	FY 2024/2025

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Appendix II: Projects implemented by *Child Welfare Society of Kenya*

	Project title	Project Number	Donor	Period/duration	Donor Commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements. (Yes/No)
1	JOSKA CARE CENTRE	-	GOK	-	100%	No	Yes
2	ISIOLO CARE CENTRE	-	GOK	-	100%	No	Yes
3	NANYUKI CARE CENTRE	-	GOK	-	100%	No	Yes
4	MURANG'A CARE CENTRE	-	GOK	-	100%	No	Yes
5	BUNGOM A CARE CENTRE	-	GOK	-	100%	No	Yes

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Labour and Social Protection	19/08/2024	Recurrent	67,916,667	67,916,667	Nil	Nil	Nil	Nil	67,916,667
Ministry of Labour and Social Protection	16/09/2024	Recurrent	67,916,667	67,916,667	Nil	Nil	Nil	Nil	67,916,667
Ministry of Labour and Social Protection	15/10/2024	Recurrent	67,916,667	67,916,667	Nil	Nil	Nil	Nil	67,916,667
Ministry of Labour and Social Protection	02/11/2024	Recurrent	200,000,000	200,000,000	Nil	Nil	Nil	Nil	200,000,000
Ministry of Labour and Social Protection	06/11/2024	Recurrent	67,916,667	67,916,667	Nil	Nil	Nil	Nil	67,916,667
Ministry of Labour and Social Protection	09/12/2024	Recurrent	67,916,667	67,916,667	Nil	Nil	Nil	Nil	67,916,667
Ministry of Labour and Social Protection	03/01/2025	Recurrent	67,916,667	67,916,667	Nil	Nil	Nil	Nil	67,916,667

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Ministry of Labour and Social Protection	10/02/2025	Recurrent	67,916,667	67,916,667	Nil	Nil	Nil	Nil	67,916,667
Ministry of Labour and Social Protection	12/03/2025	Recurrent	67,916,667	67,916,667	Nil	Nil	Nil	Nil	67,916,667
Ministry of Labour and Social Protection	03/04/2025	Recurrent	62,916,665	62,916,665	Nil	Nil	Nil	Nil	62,916,665
Ministry of Labour and Social Protection	09/05/2025	Recurrent	84,583,333	84,583,333	Nil	Nil	Nil	Nil	84,583,333
Ministry of Labour and Social Protection	26/06/2025	Recurrent	84,583,333	84,583,333	Nil	Nil	Nil	Nil	84,583,333
Ministry of Labour and Social Protection	30/06/2025	Recurrent	84,583,333	84,583,333	Nil	Nil	Nil	Nil	84,583,333
Total			1,060,000,000	1,060,000,000	-	-	-	-	1,060,000,000

Appendix V- Inter-Entity Confirmation Letter

Name of Transferring entity..... Ministry of Labour & Social Protection- State department of Social Protection

Name of Beneficiary entity.....Child Welfare Society of Kenya

Confirmation of amounts received by Child Welfare Society of Kenya as at 30th June 2025


Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
N/A	19-Aug-24	67,916,667	-	67,916,667	Received
N/A	16-Sep-24	67,916,667	-	67,916,667	Received
N/A	15-Oct-24	67,916,667	-	67,916,667	Received
N/A	2-Nov-24	200,000,000	-	200,000,000	Received
N/A	6-Nov-24	67,916,667	-	67,916,667	Received
N/A	9-Dec-24	67,916,667	-	67,916,667	Received
N/A	3-Jan-25	67,916,667	-	67,916,667	Received
N/A	10-Feb-25	67,916,667	-	67,916,667	Received
N/A	12-Mar-25	67,916,667	-	67,916,667	Received
N/A	3-Apr-25	62,916,665	-	62,916,665	Received
N/A	9-May-25	84,583,333	-	84,583,333	Received
N/A	26-Jun-25	84,583,333	-	84,583,333	Received
N/A	30-Jun-25	84,583,333	-	84,583,333	Received
Total	-	1,060,000,000	-	1,060,000,000	-

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

Head of Accounts Department - Disbursing Entity:

Name JOHN NJAGI Sign  Date 9/12/2025

Head of Accounts Department - Beneficiary Entity:

Name CHARLES MARIJA Sign  Date 9/12/2025

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
None	-	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-	-

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Appendix VII: Reporting on Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Ksh s.)	Comments
None	-	-	-	-	-	-
None	-	-	-	-	-	-

.....
Irene Mureithi
Chief Executive Officer/ Managing Trustee

Date.....^{8^m} December, 2025