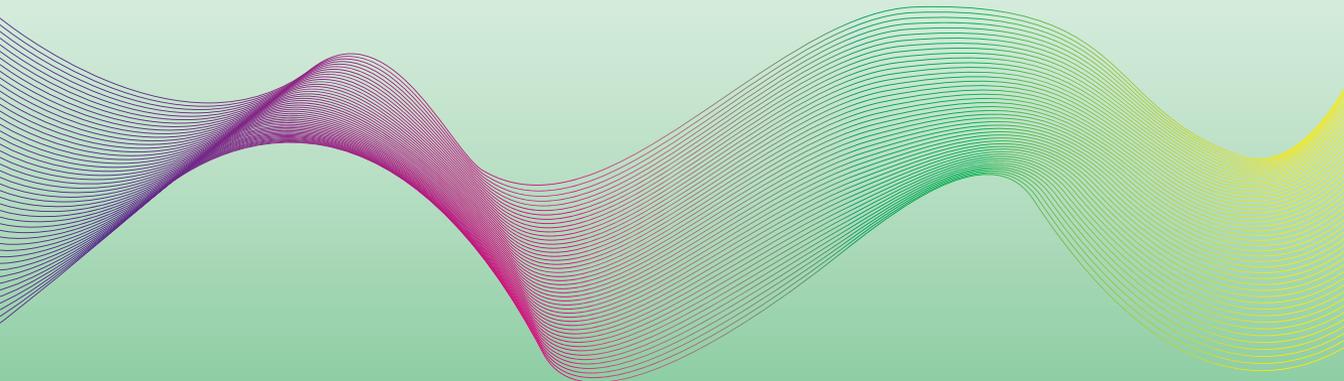




KENYA SCOUTS ASSOCIATION

ANNUAL REPORT | 2020



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**THE KENYA SCOUTS
ASSOCIATION**

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TABLE OF CONTENTS

Preamble	6
Chairman's Remarks	8
Report from the Chief Commissioner	12
The Kenya Scouts Association Strategic Plan 2018-2020 Score Card	22
Summary of The Kenya Scouts Association Strategic Plan 2021 -2023	45
Financial Statements for the Year Ended 30th June 2020	58

NATIONAL LEADERSHIP



**His Excellency Hon. Uhuru Kenyatta, C.G.H, President and Commander
In Chief of the Defence Forces of the Republic Of Kenya**

Patron of the Kenya Scouts Association.



AMB (Prof.) Jacob T. Kaimenyi, E.G.H
Chief Scout of the Kenya Scouts Association.



Victor Radido
Chief Commissioner
Chairperson, National Scout Board



Lydiah Kiburu
Deputy Chief Commissioner
Vice Chairperson, National Scout Board



Anthony Gitonga
Ag. Treasurer
International Commissioner



Moses Ochieng Danda
National Executive Commissioner
Secretary, National Scout Board

PREAMBLE

SCOUTING IN KENYA

The Kenya Scouts Association is an educational, non-political movement that is open to all young people between the ages of 6-26 years. It provides non-formal education, which compliments the core curriculum offered in schools and colleges. It is established by an Act of Parliament Cap 219 of the Laws of Kenya.

This is experiential education that focusses not only on acquisition of knowledge and skills but more on the development of positive attitude that is useful for growth and development of self and on country.

The Association currently has a membership of over 2.1 million young people, boys and girls, and over 40,000 adults who support the young people in various capacities.

The Purpose of Scouting is contribute to the development of young people in realizing their full physical, intellectual, social, emotional and spiritual potentials as individuals, and as members of their local, national and international communities.

All these are compacted in the Scout Principles: *Duty to God, Duty to Self and Duty to Others.*

Scouting also provides young people with opportunities to participate in programs, events, activities and projects that contribute to their growth as active citizens. Through these initiatives, young people become agents of positive change who inspire others to take action to create a better world.

The birth of the Scout Movement in Kenya came shortly after it started in the United Kingdom. The first Nairobi troop was formed at St. John's Church (C.M.S.) Pumwani on November 24, 1910. In 1925 the first Eldoret troop was registered. The first Kijabe

(Kenton College) troop was registered in 1926. During this time, the troops formed were mainly composed of Europeans and Asians. The first African troop was formed at Alliance Boys High School under the name "First Kikuyu Troup" in 1927. At this time Scouts took part in activities and public services, such as helping the poor.

Kenya was not only the first country in Africa to start the Scout Movement, but was also the second home of BP, founder of the Scout Movement. He is quoted as saying that he always felt at the centre of things when in Kenya. He decided therefore, to live here from October 1938 until his death on January 8, 1941. He is buried at Nyeri.

The Association is the largest Scout organization in Africa and ranked 6th in the world. Since its inception in 1910, the Association has grown into a dynamic Youth Movement and continues to mould and impact not only the lives of young people in Kenya, but that of the society as a whole. The Association aims at developing the youth at their formative ages so that they become responsible citizens through social, physical, intellectual and spiritual development.

VISION

Creating a Better World.

MISSION

Educating young people to play a constructive role in Society.

PURPOSE

To contribute to the development of young people in achieving their full physical, intellectual, emotional, social and character formation; equipping them with knowledge skills and positive attitudes useful to themselves and their communities.

OUR PRINCIPLES

Our Strength lies in the fundamental Principles of Scouting found in the Scout promise and law. These principles are:

- Duty to God** – commitment to a higher being
- Duty to Others** – loyalty to ones country in harmony with the promotion of Local, National and International peace and cooperation
- Duty to Self** – responsibility for self-development

SCOUTS SECTIONS IN KENYA

Age	Section Name
6-11 yrs	Sungura Scouts
15-17yrs	Mwamba Scouts
12-14 yrs	Chipukizi Scouts
18-26 yrs	Jasiri Scouts

CHAIRMAN'S REMARKS

This is that critical time in the calendar of the Kenya Scouts Association that the National Scout Council delegates from all the 47 counties converge to listen to the National Scout Board give an account of how it has managed the Association on their behalf. It is also that moment that different delegations from all parts of the country met to know each other and share their experiences in the management of scouting. It is even more importantly a time that the Council members meet to make critical decisions on the leaders they want to serve the Association at the national level.

After serving the Association for the last four years as the Chief Scout, which you all know is a voluntary position; I want to say that it is a very delicate, challenging but still very rewarding job. It is delicate because we are dealing with issues of very young people aged 6 to 26 years, whom we have responsibility to provide for in the best way to ensure they grow into useful citizens. It is challenging because the needs and aspirations of this age group is very

dynamic and we have to study, research, and do so much to ensure we remain relevant and useful in a world that has many alluring but potentially dangerous pastimes. Nevertheless, it is rewarding because of the satisfaction that you get by the feeling that at least you guided a significant population of young people to grow into good citizens and useful members of their communities.

As you know, inside one year of my appointment as the Chief Scout, I got a presidential appointment that took me to Brussels where I have served as Kenya's Ambassador to Belgium and the European Union. This is a very time intensive job and as such, it has been very difficult for me to find time to join you whenever you have big events, or meetings such as the National Scout Council AGM. The COVID-19 pandemic has made it even more difficult for me to travel back to Kenya whenever there is a task that needs me such as attending the AGM or Patron's days.

However, I want to report that I have been constantly in touch with everything that has been going on in the Association. I have kept very close and regular contact with the Chief Commissioner and the National Executive Commissioner to ensure I know what is going on and also give my input. They also contact me regularly to seek my opinion on critical matters of the Association.

In March, 2018, we launched our new Strategic Plan 2018-2020 which clearly stipulated the direction the Association should go in the 3 years of the plan. If I remember well, the 5 key focus areas of the plan were Innovating Scouting, Social and Environmental Impact, Communication and Relations, Governance and Institutional Sustainability. My question to you who are the implementers would be: how well have you performed in these areas? If you remember my remarks last AGM: "a strategic plan that is not implemented is

only as good as the paper on which it is written". I however take comfort in knowing that the National Scout Board which was coordinating you has put together a score card that you will read and interrogate.

I want to express my gratitude to you delegations from 47 counties for making very critical decisions especially in the year 2020. You made a decision to make minimal but critical amendments to the Kenya Scouts Association Constitution (2016) so that it serves you better. This was based on the experiences you had as you performed your duties in the field. I am sure you noted some shortcomings that you thought could only be corrected by making amendments to the Constitution. I am also glad that the correct processes were followed in enacting the changes. You know in Kenya and indeed the developed world the processes are usually as important as the end product.

Secondly, being conscious of the health situation in the Country from March 2020 and noting the health protocols put in place by the Ministry of Health, and being a law abiding organization, you undertook to scale down and also postpone altogether some critical activities. You voted unanimously to postpone the Annual General Meeting for the year 2020 and also all the county and sub-county elections that had not yet been conducted. I want to say that that was a great show of leadership and I congratulate you for that. Critical moments require bold but well thought out decisions.

I am very happy that we have made various improvements to the scout centres around the country. I am also thrilled that we have established nine scout shop branches across the country so that children can access Scout uniforms easily. I know this will soon translate into more revenue for the Association. At the moment we understand that businesses all over the world have been greatly affected. In fact many have

closed. We must thank God that we have remained in operation all this time.

You remember in 2019 the president commended the Association for good use of the funds given to it previously and even went a step further to direct that the Government Grant in Aid to the Association is doubled. I hope you realized that this was a very important endorsement of the Association as one that observes best practices in financial management. I only want you to note that such statements are as dangerous as they are beautiful. It means the Association is now under very close scrutiny. We must therefore all ensure that come every 24th of November, when we have an opportunity to be hosted by him, he can still repeat the same statement. In other words all of you, in your various capacities and roles must ensure that public money is used prudently. We read in newspapers and watch on TV occasionally of cases of scandals, of huge losses of funds, involving powerful public servants. My biggest shame and the probable beginning of the end of the Association will be when I see on TV the National Executive Commissioner, the Chief Commissioner, a Board member or any of the County Scout Commissioners, being whisked to the Directorate of Criminal Investigations for having embezzled money meant for the Scouts. It will not only be a blow to the individual but a very big blow to the Association that is founded on the principles of values and respect for God and country. I trust this will not happen so long as we continue to subscribe to the Scout Principals of Duty to God, Duty to Country and Duty to Self.

Ladies and gentlemen, as you attend this AGM, you must keep remembering that you are not here in your own capacity, but you sit here as a representative of thousands of other Scouts and Scout Leaders in your County. I therefore want to appeal for quality sober deliberations

by the delegates. The resolutions drawn from here will drive our actions for the next calendar year till we meet at whatever date in 2022. Read the reports very critically and contribute positively so that together we are able to drive the Association to even greater heights.

I want to conclude my remarks by extending my gratitude to the government of Kenya and specifically the following Ministries and departments for accepting to work very closely with us for the growth of the Movement: the Ministry of Education; the Ministry of ICT, Innovation & Youth Affairs; the Ministry of Lands, Housing and Physical Planning; The Teachers' Service Commission; the National Lands Commission; and the Communications Authority of Kenya.

I also want to thank the many non-governmental organizations we have partnered with to help educate the youth of this country

I also want in a special way to thank the Chief Commissioner and the National Scout Board for keeping the Association afloat on behalf of the National Scout Council. It is both a privilege to be a Board member but also a very challenging responsibility as sometimes you have to make very difficult and unpopular decisions for the Association. Note that an effective leader is not the one who leads people where they want to go, but that one who influences people to go where they may not want to go but must go. Continue to work hard for this Association and God will reward you abundantly.

I want to take this opportunity to thank all the members of the Secretariat for the important role they continue to play in the coordination of activities all over the country. You are the ones who wake up daily to work for the Association as your

core duty. It is therefore important that you put your best foot forward always for the sake of the prosperity of the Movement. You must exercise high levels of integrity in the management of the resources entrusted to you. You must continue without getting tired to keep organizing and supporting the volunteer corp. You must work hard to generate more money for this Association if you are charged with the management departments that deal with revenue such as the camps, centres and the Scout shops.

May I in a special way appreciate all the County Scout Commissioners and your Assistants and all the County Scout Coordinators for being out there on our behalf. It is the various contributions you make out there that create the bigger picture of the Kenya Scouts Association. I want to reiterate that while you are out there, as the person in charge of Scouting in the county high levels of integrity must be your guiding light. You must create enough trust for parents to want their children to join the Movement and for many partners to want to Associate with you and support your activities. I appreciate you very much because I am confident your efforts will grow our membership to 4 million by the year 2023 even if we only moved 2.1 million by 2020.

My appreciation and encouragement also goes to all the Scout Leaders out there, the Sub-County Commissioners and most of all the 2.1 million Scouts. You are our children and I want you to enjoy all the time you have in this great 'leadership academy,' called Kenya Scouts Association.

Before I conclude, let me take this opportunity to welcome the Cabinet Secretary, ICT, Innovation and Youth Affairs, Mr Joseph Mucheru for accepting to be re-invested to Scouting. I also want to welcome H.E. Francis Mandago, the Governor of the County of Uasin Gishu who also on his own

accord accepted to be invested this year. I am most pleased because I know you are great resources to the Movement and your wearing the Scout uniform and reciting The Promise is without doubt a great inspiration to the Scouts and potential scouts in this country.

Finally, I take this very special moment to thank our Patron, H.E Hon Uhuru Kenyatta, CGH, President and Commander in Chief of the Kenya Defence Forces, for being our father and always being here for us. We know he had planned to host the Scouts for a Patron's Day on 13th of March this year but had to postpone when the COVID-19

infections began to spike again. We know that God's time is the best time. When we eventually overcome the virus, as we surely will, then we will be glad to meet our Patron again.

Long live Kenya Scouts Association.



**AMB. PROF. JACOB T. KAIMENYI, EGH
CHIEF SCOUT**

REPORT FROM THE CHIEF COMMISSIONER



It is always a time of great joy for me when I stand to give a report to the Kenya Scouts Council regarding the progress of our great Association. It is usually a joyous moment because I am comforted by the fact that I have been blessed with a team that works tirelessly and passionately to grow the Association from strength to strength. It is also a great moment for me because this is that one opportunity in the year that I get to meet all the people who cause the work to be done across the country – our dear members of the county executive committee, so that we can converse about nothing else but the future of the Association and therefore that of the Kenyan child. On behalf of the National Scout Board, therefore, I want to take this opportunity to first warmly welcome you to the year 2021 Annual General Meeting of the Kenya Scouts Council.

Secondly, you will all agree with me that 2020 was one of the most unique years in the history of this world. The whole world was ravaged by the Covid-19 pandemic that affected our lifestyles, our livelihoods, our cultures and generally our means of production in a very large way. As an

Association we had to close business for many months so as to protect our scouts, the scout leaders, the Commissioners and the professional staff from contacting the virus. This affected our business substantially. We must really thank God that we were able to recover from it and are now back to business even if in a small way.

Thirdly, dear delegates, you will remember that in the year 2018, we made a promise to the world in general and Kenya in particular where we want to take Scouting in Kenya by the end of the year 2020. This promise was enshrined in a document *KSA Strategic Plan (2018 – 2020)*. The document provided a framework for development of scouting, the infrastructure, how we relate with each other, with partners and the external people, how we need to impact the society, how we should raise revenue for self-sustainability, and generally how we must govern ourselves. All these were organized in to five key focus areas. My report, therefore, will be addressing by and large these key focus areas. It will be in summary because the larger report has a matrix that gives details of all that has been achieved in terms of percentages and variances, which are elaborately explained.

The theme this year is “**Scouting Promoting Innovation and Technology**”

We have never known how much it is critical to be creative, resilient, and innovative and how importantly we should embrace technology until COVID-19 rudely set in to remind us. That is why we set a theme that will remind us that whatever we do this year we must be innovative and must embrace technology in all ways that it will support us to achieve our aims and objectives. We want to rely on technology for membership growth, in how we enable our Scouts to access the program materials, in the training of our adult leadership, in financial prudent management, in general institutional governance and in communication.

In 2018, we launched a triennial plan whose success was to be evaluated by the extent at which we:

- a. Managed sustainable membership growth for both Scouts and adults in scouting.
 - b. Increased accessibility of the youth programme to the Scouts.
 - c. Built the capacity of our adult leaders to facilitate the design, delivery and implementation of the youth programme.
 - d. Developed a diverse resource base with adequate financial system for the Association's sustainability.
 - e. Accurately portrayed the Association's profile as the country's leading youth movement in what it does and why, as reflected in its shared values.
 - f. Strengthened the effectiveness of all structures at the Association.
 - g. Increased the level of participation in all decision-making processes by young people at all levels.
 - h. Forged partnerships and alliances with organizations of a similar nature with similar interests and principles.
 - i. Addressed the SDGs and Kenya Vision 2030 and to what extent we related to the WOSM triennial plan.
 - j. Scouting impacted in the community by addressing socio-cultural and environmental issues in the community
- b. There is increased access to Youth Program material both physical (normal print and braille) and online;
 - c. The Association is supporting more leadership trainings especially at woodbadge level through subsidy;
 - d. There has been special focus on scouts with special needs and Scout Leaders from special needs institutions received special training in 2020.
 - e. Training content for scout leaders for ITC, PTC, WB, ALT and LT have been reviewed, standardized and manuals produced. Indeed ITC training is now accessible on a WhatsApp platform courtesy of a partnership we forged with Elewa Ltd.
 - f. More Scouts are getting international exposure. In 2018, we sent Scouts to Harare for the Africa Scout Conference and Youth Forum and in December same year over 100 scouts were in Burundi for the Eastern Africa zone events. I can also report that in the month of July 2019, 25 Scouts represented Kenya in the World Scout Jamboree in West Virginia, USA, and in December same year over 100 scouts participated in the Eastern Africa Scout events in Kigali, Rwanda;
 - g. There is better management of the scout events especially the ones that are managed at the national level such as the National and Eastern Africa competitions, the centenary celebration and the Founderee camps, among others;
 - h. There is more youth engagement/ involvement in decision making;
 - i. There were very many opportunities for training given to Rovers during the three years.
 - j. We have domesticated the Global Safe from Harm policy and we will be rolling this out in 2021. It will be mandatory for all adults in Scouting to regularly get safe from harm certification to manage

My report will therefore be highlights of our success in implementing this plan in regard to the five key focus areas. The details of the same are in the scorecard that is in the next part of the annual report.

Innovating Scouting

I want to report that in by the end of the year 2020 and despite being slowed down by the corona pandemic:

- a. The Youth Program has been reviewed and enriched;

or participate any national Scout events.

Despite these successes, I must report that we had very many challenges in regard to membership recruitment and registration. We had planned to reach a membership level of 4 million by the end of the year 2020 but we only managed 2.1 million, which is about 50% success. To really turn this problem over into a 100% success we need more commitment from all the leadership at the county and sub-county level. We need a combined effort of all the county and sub-county executives, supported by the county Scout Coordinators. I am convinced beyond reasonable doubt that there are more than 4 million young people practicing scouting out there whom we only need to register in our books.

I am very happy that through great innovation some leaders have begun to reach out to the children through the faith based organizations. I know of Kilifi County where through the efforts of the County Scout Coordinator, Caudensia Muthoni, we have been able to recruit the young people in the Compassion International network. I give much gratitude to the leadership of Compassion International for finding value in working with Kenya Scouts Association. I want to encourage more reach out of this nature to other faith-based organizations by our county leadership.

The badge system remains a problem because the leaders are not helping the Scouts to achieve them. That is why we have decided that no leader will get his or her two beads unless 50% of the Scouts in his/her charge are also ready for the award of the highest badges e.g Link Badge, Chui Badge, Simba Badge, and Chief Scout Award.

I challenge the ACCs in charge of Youth Program and Training, the National Training and the Youth Program Committees, and all the Assistant County Scout Commissioners

in charge of the Youth Program and Training to ensure that they do all their best to ensure that Kenya Scouts Association brings back quality in the delivery of the Youth Program. It is because of the young people that we exist as an organization.

Governance

To effectively serve our mandate we endeavoured to put in place a sustainable and effective good governance and management system that reflects best practices. Our constitution marks out the decision making organs i.e the Kenya Scout Council, the National Scout Board, the Secretariat and the devolved units led by County Executive Committees. The success of the Association greatly depends on the extent at which these organs play their role effectively and efficiently. The national Scout Board constituted other Board committees with delegated powers so that it can perform most efficiently.

These were:

- a. Board Executive Committee
- b. Board Finance Committee
- c. Board Audit and Risk Committee
- d. Board Technical Committee
- e. Board Camps and Sites Committee

We have also continued to re-organize and empower the secretariat so that it effectively plays its role of implementing the Strategic Plan and the directives of the Board. We are currently working on restructuring of the Secretariat to reorganize them into a more effective professional working force and to improve their terms of service.

In the last three years, we have made four major decisions with great support from members of the County Executive Committees who are indeed important members of the Kenya Scout Council. First, we were forced by circumstances, occasioned by Corona Virus and the antecedent government containment measures to postpone the 2020 AGM.

This was done through ballot voting by the delegates from all the 47 counties who voted unanimously in support of the postponement. This was an indication of how you care about the health of the nation and how we always want to support the government to achieve its objectives. We postponed it by one calendar year to 2021 with the hope that the health circumstances will have improved.

Secondly, we completed a task that had been started earlier in 2018. This was the task of making minimal amendments to the KSA constitution so that it could serve the Association better. The decision to amend the constitution was result of agitation from the wider scout fraternity who felt the 2016 document was too restrictive in certain areas and entirely unworkable in others, especially the one that was stating that the AGM should be held not later than 3 months after closure of the Financial Year. That would mean September and by that time the Office of the Auditor-General would not even have audited our books. The National Scout Board isolated four out of the many areas that had been identified by members for amendment, sent them out to the counties for further consideration, and then put them for voting by referendum. Because of the Corona pandemic ravaging the world the voting process was through post ballot. Once again all the counties voted in favour of the changes that have now been effected and sent to the Constitution Committee of the world Scout Committee. I want to thank all the county executive committees for being very cooperative in effecting this process.

Thirdly, you also know that the Kenya Scout Act under which the Association is founded was last reviewed in 2008. As such, it may not be in complete tandem with the Kenya Constitution, 2010. As such, we have initiated a review process. We have contracted a constitution Lawyer to draft

the new law that will eventually be sent to parliament for ratification. You will all be involved at the point of public participation.

Finally, after the end of the life of our Strategic Plan 2018 – 2020, we embarked on drafting another three-year plan for 2021 – 2023. I know that the entire Scout fraternity was reached out to for contributions when the first draft was released. The final document is being launched today and it is my hope that we will all play our roles even more effectively to ensure we implement it to the full.

I cannot forget the important role being played by the devolved units led by the County Executive Committees. Having been a County Commissioner I understand very well what the work is like out there in the field. I also understand that the Association can grow or fail depending on what the County officials do. You have the potential to grow the membership to great levels, and the potential to mobilize unimaginable amounts of resources through partners. You too have the potential to grow the profile of the Association to very high levels. In short, we owe this Association to you. Your efforts and your creativity will take us very far. Conversely, your lack of the same will leave us fossilized. I know counties that have done so well and I want to celebrate the officials from those counties very much. I also know those that have not moved much in any direction. For these, I can only tell you that those leaders who put you in office are watching you very closely.

As I conclude, In spite of all the structures being in place we have had some people, some of whom are registered scout leaders, choosing to do everything that goes against the laid down procedures. Policy decisions can only be made through the National Scout Board that has been delegated that authority by the Council. I want to put on notice all those leaders who misrepresent

the Association, who refuse to operate within the approved structures and those who purport to speak for the Association without authority. The Board has put in place mechanisms to deal with them. We must all respect the leadership in place and the decision-making organs: that is the Council, the Board and the Secretariat.

Social and Environmental Impact

Scouting becomes relevant only to the extent at which it impacts the communities. I want to report that the Association has continued to engage with the community in various activities that are of significance to them. The Scouts all over the country have always ensured they conserve the environment through tree planting. Responding to a directive by the Patron, H.E the President of the Republic of Kenya the Scouts embarked on massive growing and nurturing of tree seedlings for distribution to the rest of the community who have places to plant the trees. Over 2 million seedlings were grown and distributed in Kilifi, Kajiado, Homa Bay, Siaya, Bungoma, Machakos, Busia, and Elgeyo Marakwet.

In 2020 when COVID-19 set in, the Association through its Rover Scouts initiated projects in many parts of the country that were aimed at educating communities especially in the informal settlements on how to reduce spread of infections. It supplied sanitizers, face masks, water tanks, foodstuff, hygiene packs to hundreds of needy families in the communities and selected schools in Nairobi and Kajiado. Some of the counties that stood out most visibly in this endeavour included Nairobi, Mombasa, Siaya, Kajiado, Nyeri, and Bungoma.

Institutional Sustainability

The GoK Grant in Aid continues to be the largest and most reliable resource for the sustainability of the Association. We must do all that we can to ensure we reach a point of self-reliance. I want to report that we have many parcels of land that has not been monetized. We are still looking for ownership documents for most of these parcels and the government is supporting us on this endeavour. I also want to report that as an organization we have an asset base valued at over Ksh. 1.8 billion. Most of this is in fixed assets.

As way of increasing our resource base, we invested majorly in two areas: the Kenya Scout Shop and the camps and Sites. If it were not for the drawback caused by the onset of COVID-19, we would have performed very well in these areas. However, there were notable improvements in their performance particularly in the year 2019.

I want to report that in the last three years the Board increased the scout shop outlets to nine: BP house (Nairobi CBD), Rowallan Camp branch (NBI), Kakamega branch (Kakamega CBD), Kisumu branch (KSM CBD), Uasin Gishu branch (Eldoret CBD), Mombasa Branch (MSA CBD), Nyeri branch (BP Memorial Park), Embu Branch (Embu Scout Centre), and Siaya branch (Siaya Scout Centre). With these branches, we not only increased sales but also made Scout uniforms more accessible to the Scouts and ran off the unscrupulous traders who sold scout merchandize illegally.

Secondly, we made some investments and improvements in some of our Scout camps as enumerated below:

Camp	Accomplished Projects/Improvements
Kilifi	<ul style="list-style-type: none"> Established a 250,000 capacity tree nursery at the Centre in collaboration with WWF project: "Keep Kenya Breathing". Road signboard was placed at the campsite. 1 branded 100-seater Party tent purchased. 100 branded plastic chairs purchased. 20 camping tents purchased. Borehole was sunk in December 2019 courtesy of Mombasa Women Association. Building of a makeshift kitchen. Camp Office has computer and Printer Replaced the old roof of the camp hall and office. Interior and exterior painting of the hall done. Formed and registered Kilifi Scouts Centre Jasiri Open Crew Established Chicken rearing project managed by the Rovers. Construction of Canteen and Cafeteria
Siaya	<ul style="list-style-type: none"> Road signboard was placed at the campsite. 2 branded 100-seater Party tents purchased. 200 branded plastic chairs purchased. 41 camping tents purchased. Borehole project was completed, and water kiosk is now selling. Survey of the camp was done and beacons placed in preparation for fencing. Administration block repair was done, with the roof, ceiling, interior and exterior painting done. Carwash machine purchased and car washing services now provided at the Centre. Lawn mower was also purchased. Camping utensils were handed over to the camp, for use and for leasing Started chicken rearing project managed by Rovers.
Embu	<ul style="list-style-type: none"> Automatic back-up generator purchased, installed and working. Painting of the Centre was completed, changing the theme color from purple to KSA green and white.
Kaiyaba	<ul style="list-style-type: none"> Electricity work for the whole camp was redone after vandalism. Water repair work was done for the whole camp. Pump, hot showers and toilet flush systems were purchased and installed. Road signboard was placed at the campsite. 1 branded 100-seater Party tent purchased. 100 branded plastic chairs purchased. 20 camping tents purchased. HP printer with scan and copy laser jet was delivered to the camp. Epson POS printer purchased. Exterior painting of the camp walls was done, to match with the KSA theme of green and white. Installation of 2 gates; front and back entrances.

Machakos	<ul style="list-style-type: none"> • Road signboard was placed at the campsite. • 2 branded 100-seater Party tents purchased. • 200 branded plastic chairs purchased. • 30 camping tents purchased. • Borehole servicing was done. This has made pumping of water from the borehole easier. • Repair of the camp warden's house was done. • Land-scaping done • Tiling and painting of the hall done • Planting of vegetables and fruits (agribusiness) managed by Rovers • Tree nursery established
Nyeri BP	<ul style="list-style-type: none"> • Road signboard was placed at the campsite. • Exterior painting of the camp was done, to match with the KSA theme of green and white. • 100 banquet seats were purchased for use in the Conference hall. • Office furniture, desk and 3 chairs, was purchased for Camp warden's office.
Rowallan	<ul style="list-style-type: none"> • Renovation and tiling of the main field dais was done. • High capacity bore hole sunk and is operational • Two 10,000 litres tanks were purchased and installed • Steel tower was constructed at the borehole site. • Lawn mower was purchased. • Exterior lighting of the campsite was improved through purchase and installation of flood lights. Renovation of Guest house 'B' • Camp beautification done • Clearing a nature trail path around the camp, all the way to the caves • Partitioning and expansion of clinic dormitory
Busia	<ul style="list-style-type: none"> • Construction of a 2 roomed building to cater for Camp warden's office and stay.
Uasin Gishu	<ul style="list-style-type: none"> • A perimeter chain-link fence was put up.

Communication and External Relations

In this focus area, the Association purposed to deliver a communications strategy framework that provides clear, informative and engaging two-way communications, which are planned and effectively link together the Association's key messages to enable dialogue that promotes shared values and the unity of the Movement. This framework aimed at ensuring that the Association's key messages reach all relevant stakeholders and foster their commitment to the Movement.

I am glad that in 2018 the Association reviewed its communications Strategy that it aims to disseminate at the County and Sub-county level. Secondly, effective platforms for sharing accurate and timely information have been provided, e.g website, Facebook page, WhatsApp, bulk messages facility, twitter handle and telephone lines among others. It is unfortunate that unscrupulous people disguised as Scouts Leaders have abused some of these platforms but I know the Board is working out ways to effectively deal with these culprits.

If you have been keen, you may have noticed that we have developed a very strong presence in the mass media. All the events we have conducted have had substantial media coverage. This is an indication that our profile is becoming stronger and we can only ensure it continues to grow from strength to strength. This is an area we want to invest in even more to keep amplifying our image as a leading youth serving educational Movement.

You may also have noticed that we are rebranding our facilities and putting up standard signages. We are moving from the

World Scout purple to Kenya Scout green and white. We want to have a predictable brand colour across the nation and in all our publications.

Project and Partnership

In an effort to access expert support in the enrichment of the Scout programs and financial support, the Association has forged significant partnerships with various national and international organizations and individuals. The table below illustrates the organizations and the areas we have agreed to partner:

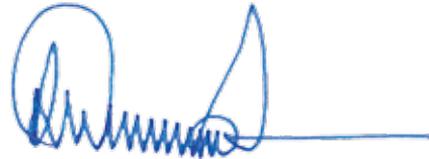
S No.	Name of Partner/ Donor	Nature of Engagement with KSA (Activity)	Area of Partnership/Funded Project
1	SIDA/VI Agroforestry	Donor funding	Agroforestry project in Busia, Elgeyo and Marakwet counties
2	WWF Kenya	Donor funding	Growing and nurturing tree seedlings in Kilifi scouts centre
3	John Neysmith Support	Donor funding	<ul style="list-style-type: none"> - Conducted Special needs Training for 21 Scout leaders from schools with ESP scouts - Inaugurated of agribusiness project in Machakos Scouts Centre - 300 copies of scouts sectional hand books (Chipukizi, Mwamba and Jasiri) translated into Braille - Purchased 1 knitting machine and 3 sewing machines for Kisii Vocational and Rehabilitation Centre
4	Elewa Ltd	Partnership	Supported the establishment E- training platform for adults in scouting. PTC rolled out.
5	UNICEF	Donor	YUNITOK Project: to amplify the voices of young people on issues affecting them.
6	Peer Counselors Association	Partnership	Training of Scouts and Scout Leaders on peer mediation skills. 56 SLs already trained
7	Code-IP trust, Google, EA, and CAK	Partnership	Training of Scouts on safe use of the internet. Web ranger project. Hundreds of thousands of scouts already trained.
8	Servant Forge/ SEMA	Partnership	Training scouts on SGBV

As an Association, and on behalf of the Board, I want to say that we are forever indebted to these organizations and individuals for accepting to work with us in the task of educating young people to play a constructive role in the society.

As I conclude, may I thank all the Board members for keeping this Association on track through contribution of their professional expertise and constantly giving direction and monitoring to ensure we do not veer off the track. May I also take this opportunity to appreciate the Secretariat for what they continue to do to support the work of the volunteer corp. I also want to give special thanks to all of you Commissioners for volunteering your time and expertise for the benefit of the young people of this country. Finally, I want to emphasize that without our strategic partners we could not have gone far. To this end, I want to single out the Africa Support Centre of the World

Scout bureau, the Ministry of Education, the Ministry of ICT, Innovation and Youth Affairs, the Teachers' Service Commission, and the various county governments for all the support they have given and continue to give to the Association. I also want to thank our Chief Scout who despite his relocation to Belgium has continued to give us support and guidance in our activities and decisions. Above all, let me take this opportunity to thank our dear Patron, H. E Hon. Uhuru Muigai Kenyatta, EGH, for being a great father to the Movement.

God bless the Kenya Scouts Association.



VICTOR RADIDO
CHIEF COMMISSIONER



KSA 2018-2020 STRATEGIC PLAN SCORE CARD

1A: Youth Programme

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
Youth programme review and dissemination of the Youth programme in at least 20 counties	YP Review	Conduct 1 review workshop for 10 pax	Review workshop done. Youth programme handbooks in place	100%	Fully Achieved
	Orient 100 unit leaders on the reviewed YP	0	0	0	Not achieved in 2020 No competitions held
	Conduct Pre-test of materials to 20 units from 10 Regions	0		0	Not achieved in 2020 No competitions held
Produce section handbooks		Produced 1000 Sungura, 1000 Chipukizi, 1000 Mwamba and 1000 Jasiri handbooks	Materials produced and printed	100%	Books available in the shop
		Production of Braille sectional handbooks 100 Chipukizi 100 Mwmaba 100 Jasiri			
Dissemination workshops held in 10 clusters by June 2019	1 Workshop for ACSC Programme 20 counties by June 2019	No dissemination workshops held		0	Not done - covid 19 impact
				0	Not done - covid 19 impact

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
Improving access to YP materials to both scouts and scout leaders by 75% annually	1 social impact survey in 10 counties	1 social impact survey in 10 counties	0	100%	Done during Cluster and National Scouts competitions Scouts can access youth programme materials through these links Hard copies of sectional handbooks available at the Scout Shop
MEAL of the youth programme	Access to youth programme materials to 75% of scouts and SLs annually	Website links in appendix 1. https://www.scouting.org http://www.boyscouttrail.com http://macscouter.com https://www.scout.org https://www.girlscouts.org https://scoutingmagazine.org http://www.scoutorama.com http://www.meritbadge.com	0	80%	Reports awaiting compilation
	Conduct 3 annual YP MEAL Visits	MEAL visits conducted in 2018/2019 during cluster competitions.	0	50%	1 Done during 2018 youth forum
	Conduct 3 Youth Satisfaction surveys	2 Youth satisfaction surveys conducted during cluster competitions	234	77%	Working on more badges at least 1,000
Integrating contemporary and emerging issues to enrich the youth programme	Conduct Scout Awards Ceremonies for 1,000 in at least 20 Counties annually Integrate contemporary and emerging issues in YP	487 – link badge 93 – chui badge 156 – simba badge 30– CSA badge Issues addressed included: <ul style="list-style-type: none"> • Online safety • Drugs & Substance Abuse • Agri-business • Peace & National Cohesion • GBV/SGBV • Disaster preparedness & management • Radicalization & countering violent Extremism • Fire Safety & Burns Awareness • Safe from harm 	0	100	Fully achieved

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
To Review and Operationalize the Adults in Scouting policy	Review Adults in Scouting Policy	Policy reviewed	Policy ratified		Dissemination to be undertaken in 2021
	Implement the policy by 2019	Policy reviewed	Policy implementation ongoing		To be accelerated in 2021 onwards
	Dissemination by 2019	Policy reviewed	Policy not disseminated	0%	Awaiting dissemination by 2021
To Review and operationalizing the Training policy	Review training policy	Policy reviewed	Policy ratified	100%	Dissemination to be undertaken in 2021
	Implement the policy by 2019	Policy reviewed	Policy implementation ongoing		To be accelerated in 2021 onwards
	Dissemination by 2019	Policy reviewed	Policy not disseminated	0%	Awaiting dissemination by 2021
To Review and implement the system of awards and Honours systems.	Review and Implement the Honours and awards system	Policy Guidelines reviewed	Guidelines not ratified	80%	Awaiting ratification
	20 Counties annually	Induction done in 27 Counties Finance and risk management training 39 county commissioners Leadership and governance, partnership and proposal writing		100%	Full achievement
To Produce and make accessible training manuals and tools for training of adults in KSA	Develop and disseminate materials by 2019	Training content developed- ITC, PTC, WB, PLC, ALT and LT	Training Manuals not finalized ITC content online	50%	Will be completed by 2021

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
Ensuring 150 Scout leaders will have achieved 4 beads	Increase the number of 4 bead holders from 27 to 150.	46 appointed LTIs 69 appointed ALTs	104	31%	Over 100 ALTs have not completed their projects for them to be appointed as LTs
Effectively monitoring and evaluating the delivery of Adults in Scouting activities.	Undertake annual MEAL	3 field visits done during wood badge trainings Reports done 10 field visits done during the cluster Scouts competitions 3 field visits done during the wood badge trainings and National Scouts competitions		100%	To strengthen MEAL strategy
Training Scout leaders up to ITC level	Train 12,690 SLs	1,828 Scout Leaders trained	10,862	14%	Need for more efforts in mobilization for Most counties are not meeting their targets
Training Scout leaders up to PTC level	Train 12,690 SLs	965 Scout leaders trained	11,522	8%	Need for more efforts in mobilization for Most counties are not meeting their targets
Training Scout leaders at Wood badge camp phase level	Train 900 SLs	600 Scout leaders trained		67%	It is possible to meet the target by 2021
Ensuring E-learning will have been put in place and is operational as a mode of training	Integrate e-learning into adult training	Workshop on e-learning materials development done A partner (Elewa Ltd) signed MOU and work on progress	Integrating the e-learning material & Pre-test not done	80%	The remaining process will be completed in this financial year

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
Integrating Disaster Management and Emergency Response	Introduce disaster management and emergency response in the curriculum	Formed the content review team Integration done	Training carried out during PTC, WB trainings	60%	The remaining process will be completed in this financial year
KSA events are done in a safe and secure environment	20 security personnel in 8 centers- Rowallan (6), 2 for the rest Kakamega, Embu, Machakos, Nyeri, BP shop, Kilifi and Siaya	6 guard Rowallan 3 BP shop 2 Nyeri 2 Embu 2 Kakamega shop 2 Nakuru shop 6 AP officers from CIPU at Rowallan (Total=23)	(+3)	115	To be undertaken in the remaining period 2021/2023 Strategic plan period
	Purchase of 6 safes	4 -BP shop, Rowallan, Embu	2	67	To be purchased in 2021 as need arises
	3 security audits in camps and sites	1 security audit to centers and sites done	2	33.3	To be undertaken in 2021/2022
	Secure major events- founderee, competitions etc	Engaged Kenya Police for nyeri founderee and competitions, AGM, WB Reunion; Adm police from CIPU posted at Rowallan camp	0	100	Fully achieved
	Securing camps and sites (fencing- 5)	2 sites	3	40	To be undertaken in the remaining period 2019/2020
	Fire Safety in camps and sites – 3 buffer zones, 8 firefighting equipment, and trainings Acquisition of First Aid kits – 8 kits	1 buffer zone created 6 fire extinguishers 4 first aid kits	2 2 4	33.3 75 50	2 buffer zones not achieved due to budget constraints

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
	Capacity building of Scouts and Staff on Security, first aid and fire safety	100 staff and scouts	0	628	Managed to surpass the target on first aid training due to donor support
Improve communication for security and safety	Purchase 20 VHF radios	10 VHF radios	0	100	Fully Achieved
	Installation of CCTV cameras in 4 centers – Rowallan, Nyeri, Embu, BP shop	4 sites	0	100	More to be done on needs basis
	Erection of sign posts and disclaimers in 7 camps and sites	7 camps and sites with signs and disclaimers (Rowallan, BP Nyeri, Kilifi, Embu, Machakos, Kaiyaba and Nyeri ESP site	0	100	More to be done in other new sites like Busia
Effective Participation in Special Programme Activities	Participate in National and international events	Participated in 5 national events Participated in 5 international events	0	100	Fully Achieved
	Coordinate Annual Patron's day	2 patron's day	0	100	Fully Achieved
	Coordinate 21 investiture ceremonies for governors	22 governors	0	100	More to be done in the remaining period
	Conduct Annual Jota/Joti	2 Jota/Joti	0	100	Fully Achieved
	Establishment of 3 tree nurseries	3 tree nurseries	0	100	Fully Achieved

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
	Coordinate and undertake 2 work camps, exchange programme and twinning each year (18 activities)	2 work camps 2 exchange 2 twinning	12	67	More focus in 2019/2020
	Hold 3 reunions of friends of scouts, wood badge holders, etc	1 WB reunion	2	33.3	More focus in 2019/2020
To Develop and disseminate KSA events media management Guidelines	Develop events media management guidelines	Media guidelines in place	Events media guidelines Developed	100	Fully Achieved
	Disseminate guidelines	Disseminate guidelines on Association's Website	Disseminated on the KSA website	100	Fully Achieved
	Conduct dissemination workshops in 10 clusters for County Executives		0	0	Activity pushed to 2021/2023 SP period
To establish Effective Publicity and PR channels for events	Established 6 effective publicity channels for KSA events- Media briefing, Talk show appearances, Video news/press release (VNR), Eventbrite, online event calendars, paid Facebook advertisements	Publicity done via 4 channels – main media coverage - Newspapers, Press\ video release, online media,	70%	70%	KSA Credit card to be purchased for online payments of events advertisements

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
To diversify Strategic coverage of events on various platforms	Additional 2 platforms to cover KSA events- blog and KSA app.	Blog incorporated on website KSA App development in progress	50%	50%	Development in progress
Association is represented in at least 4 international events annually	Participate in at least 12 international events	Participated in 5 international events	5 Scouts Africa Scout Day 3 rd Africa Communication Forum 1 participant Jamboree in USA	125	
Reviewing and disseminating the youth engagement policy	Review and disseminate youth engagement policy	Youth Engagement Policy Reviewed		50	Awaiting ratification
Establishing a mentoring and placement programme	To put in place a mentoring system and placement for the 30 Rovers	10		50	Identification of more partners in progress
Carrying out local and international exchange programmes for Scouts.	Have at least 10 local and 10 international visits and exchange programme	4 international visits 25 Highlands and Islands Scouts engaged with Kenya scouts 8 Ghanaian scouts 36 Italian scouts 12 Boy Scouts of America 2019 5 Boy Scouts of America 2020 2 KSA scouts sent to India and UAE in 2020		100	To engage more partners during the SP period

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
		2 exchanges- Local 1. CCC for Rovers: Over 50 Rovers explored up to over 4 Counties in quest to complete their CCC. 2. CSA projects; 65 rovers from Nakuru to Siaya, Kakamega and Kisumu, Nairobi, Kisii, 3. 16 rovers from Nrb, Kitui, Kajiado, T/Taveta and Nyandarua to Nyeri, Muranga, Kiambu and Kajiado route		30	To plan for for more local exchange programmes
Undertaking a recruitment drive for scouts	To grow the scout membership from 1.4m to 2.6 m	660,451 scouts	539,549	79	Need for an RRI Engaging MOE
Creating effective and efficient database for both scouts and adults in scouting	Put in place efficient and effective database for scouts and adults	0	0	0	Development of database ongoing
Conducting a Scout census	Undertake scout census	Census initiated in 2019		0	Not fully achieved Impact of Covid 19
Raise the number of scout leaders	Increase number of scout leaders from 40,000 to 125,000	800	84,200	33	RRI needed to recruit SLs;

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
To Conduct a training needs assessment for Scout leaders on community development	Undertake an assessment of the training needs of the scout leaders	Develop a Training needs assessment tool		0	Scheduled for 2020 Not achieved Impact of Covid 19,
Conducting capacity building on Community engagement	Undertake capacity building to 2,000 Scout leaders from 30 counties	Conduct Training needs assessment		0	Scheduled for 2020 Not achieved Impact of Covid 19
Conducting capacity building on life skills, entrepreneurship, leadership and employability skills to Rovers	Carry out capacity building to 300 Rovers	1,026 SLs trained		51	To engage other donors/partners
Forging strategic partnerships with other stakeholders on emerging issues	Forge partnerships with 5 strategic partners	210 Rovers on life skills		70	
Providing programme and material support to at least 20 special needs Units	Identify and reach out to 20 ESP units	7 partnerships forged. Donor funding received from borehole and for online safety TOT and other Trainings; funding received; funding received; Trees for the future partnership engaged for Homabay county; Elewa ltd; Mombasa Women Ass. Sank a borehole in Kilifi		142	Draft MOU with Special Olympics Kenya; partnership discussions ongoing with UNICEF, Catholic University of EA, Kilifi County Govt.
		8		50	To engage other partners to support ESP units

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
Support PLC trainings for young people with special needs	To train 300 scouts in ESP units	0		0	Resource Constraints
Supporting ITC/PTC/Wood badge trainings for Scout leaders from special units and marginalized area	Train 60 SLs from ESP units	15 SLs trained PTC and WB 25 SLs trained on Special needs of ESP scouts		80	To identify more SLs and integrate them to the PTC trainings in their countries
Establishing at least 10 Special needs units	10 ESP units to be established	5 ESP units		50	Identify and support the most needy units e.g Cerebral Palsy of Kenya unit
Undertaking tree planting activities	Increase to 47 million from 20 Million trees	12 million tree seedlings		59	
Actively participating in environmental conservation activities being undertaken by other stakeholders	Engage with 10 stakeholders in tree planting	8 partners engaged Participation during Earth Day- “Keep Kenya breathing” with WWF 26,000 trees planted & 1 million KKB Kilifi project launched; Tree for the Future project for Homabay	2	80	
Establishing nurseries in our centers to be managed by Rovers	Identify 10 rover crews and establish tree nurseries	3 crews	7	30	

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
Engaging counties to establish Green Patrols and introduce an environmental conservation badge and awards.	Identify 40 counties and initiate green patrols with awards to best patrols	0		0	Time constraint
Actively collaborating with partners in imparting knowledge and skills on healthy living	Engage with 20 partner and 2000 scouts annually	Engage 15 partners	20 partners Over 2000 scouts reached during founderees and competitions		
Reviving “Food for Life Project” in order to impart skills and knowledge on Food Security	Identify and revive food for life project in 10 counties	1 project revived in 1 county- Nairobi; in Dec 2020 to add 1 more in Machakos		20	Resources Constraints
Undertaking advocacy and awareness activities on MNCH, ASRH, GBV amongst scouts to be community champions on health issues in collaboration with other stakeholders	Engage 20 partners to impart skills and knowledge on MNCH, ASRH, GBV, Fire Safety	20 partners Engaged	0	100	

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
Undertaking advocacy activities on drug demand reduction in collaboration with NACADA and other stakeholders.	Engage NACADA and other stakeholders on drug demand reduction advocacy activities	2 partners– NACADA and Kisii University	0	100	
To deliver on the 2018-2020 PR & Communication Strategy by disseminating and implementing it at the national level and in at least 30 Counties (internal)	Develop and disseminate 2018-2020 PR communication strategy	PR communication developed		100%	Fully achieved
To provide effective platforms (website, social media, mobile app, intranet, etc.) for sharing accurate and timely information	Share timely information via the various platforms	Development of dynamic website in progress	20%	80%	Mobile up under development

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
To regularly establish core messages aligned with the KSA strategic plan 2018/20 that will clearly and consistently communicate objectives of KSA	Establish and share strategic KSA objectives	Strategic thematic messages, photos, videos with #tags placed on all KSA social media Strategic messages aligned with international youth and children events placed (<i>international day of forests, World Environment Day, Madaraka Days, UN Youth day celebrations #YouthDay #SafeSpacesForYouth, International Day of Peace , World Youth Skills Day, Day of the Girl Child, Hero's Day, 24th Scout Jamboree, Scouts Plastic Tide Turners Challenge Review of KSA Constitution, Scouts Training on Humanitarian Action and Countering Violent Extremism Governor Investitures and pledges, Founder's Day, Patron's Day e.t.c</i>)		100%	Fully Achieved
Enhance the capacity of the Communications department to effectively deliver its mandate	Recruit an IT staff and engage an Intern	Intern engaged		100%	Fully achieved
To preserve KSA institutional memory via 75% of digitization	Digitalize 75% of institutional memory	0		100%	Purchase of a cloud backup solution pending

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
To upgrade KSA IT tools	Acquire IT tools ie Laptops, Barcodes, Biometric, POS, Telephones, Maintenance of IT Tools	9 laptops acquired 6 POS purchased 4 desk top computers purchased 1 Biometric time attendance installed 1 POS restaurant system for Embu Centre purchased and installed Regular routine maintenance of IT Tools carried out	20%	80%	Ongoing activity
Branding Nyeri as an International Scouting Destination	Design and production of 1000 fliers and brochures	Content of the brochures and fliers collected 1000 fliers and brochures		100	Ongoing process
To clarify the KSA Scout brand, visual identity and core messages of Scouting to maximize the recognition of Scouting in Kenya (external)	Review and produce 100 brand guidelines	50	50	50	Printing in April

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
To provide access to practical support, resources for media	Provide resources for at least 15 major events	<p>Founder's Day 2018/19 - photos and videos on website and social media, Programme & press releases shared with various media</p> <p>Cluster, National & Centenary launch photos and videos on website and social media, press releases.</p> <p>Founder's Day 2020- photos and videos on website and social media, Programme & press releases shared with various media</p> <p>Safe internet Day - photos and videos on website and social media, Programme & press releases shared with various media</p>	0	100%	Fully achieved
To provide education, training and support to KSA media contact people with whom KSA can communicate on CSE matters	Train 200 county executives on CSE	0	200	0	Activity to be carried out in 2021/2023 Period
To provide spokesperson training to County Commissioners and Chairpersons	Train 47 county commissioners on spokespersonship	Content ready	47	50%	Activity to be carried out in 2021/2023 Period

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
To Conduct 3 Communications forums for at least 100 Youth Leaders as correspondents	Train to 100 YLs on correspondence Correspondence team in place	2 trainings held 28 county youth leader trained and Correspondence team in place in every county COP Training for 4 Youth Leaders	32	68%	Activity to be carried out in 2021/2023 Period
To brand Nyeri as an International Scouting Destination	To Produce IEC branding materials Erect Monument	Brochure and banners produced and placed on website Monument not erected	0 0	100%	Fully achieved Financial constraints
To identify, develop and maintain mutually beneficial partnerships and relationships with 3 key national & international organizations; to either attract support for Scouting and/ or create positive change through advocacy.	Forge 3 key partnerships	1		33.3	Need to identify some international orgs that can market KSA through positive advocacy
To offer educational and training opportunities to build the capacities of Scout leaders in 47 counties in the field of Strategic Engagements	Capacity build on strategic engagements				Activity to continue in 2021/2023

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
To be recognized by 3 relevant regional and global institutions as the leading youth movement in Kenya	Gain recognition by 3 relevant regional and global institutions	2 recognitions- ASC & WOSM		67%	To identify and engage others in 2021/2023
To have a new strategy for 2018-2020 ready for approval by the National	Develop a 3 year Strategic plan for KSA	Develop a Strategic Plan for KSA	Strategic plan developed and ratified	100	Fully Achieved
To implement GSAT dimension on governance for continuous improvement	KSA to implement 3 annual appraisals of the GSAT dimensions			0	KSA to undertake preparations for a GSAT dimensions audit during 2021/2023 period
To disseminate and implement WOSM standards in at least 30 countries	Develop domesticated GSAT standards Disseminate domesticated standards to 30 countries	Develop domesticated WOSM Standards and get approval from the Board.	Domesticated Standard developed	20	Awaiting ratification and them dissemination To be undertaken during 2021/2023 period
To undergo ISO audit for continuous improvement	Engage KEBS for the ISO audit	Communicate formally to KEBS on ISO audit Train staff in readiness of ISO audit	0	0	KSA to initiate the process in 2021
KSA Strategic Plan is regularly reviewed towards 2021	Conduct midterm review of the Strategy			0	Time constraints

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
KSA staff establishment should have been developed and documented	Development of staff establishment	An HR Manager employed	0	HR manager in place	To be undertaken during 2021/2023 period
Staff development plan mapped and rolled out	Map and roll out staff development plan	Carry out Staff audit	0	0	To be undertaken during 2021/2023 period
Staff performance management system developed and implemented to enhance staff productivity & accountability	Develop staff performance management system	Conduct Training needs Assessment	0	0	To be undertaken during 2021/2023 period
Improve staff productivity & accountability	Develop staff performance management system	Develop staff performance management system	0	0	To be undertaken during 2021/2023 period
	Conduct staff satisfaction survey	Satisfaction survey	0	0	To be undertaken during 2021/2023 period
	Review HR Policy	To review the HR policies and Manual	0	0	To be undertaken during 2021/2023 period
Kenya Scout Foundation is established	A fully operational Foundation.	Process not yet initiated Concept note done and shared with NSB			Need for a full time officer to handle the foundation
The Scout Shop will have increased their net profit by at least 20%	Increased profits by 20% by 2020	Annual growth of 7% for the profits			Awaiting Financial analysis

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
The total annual income is increased by at least by 20%	20% increase in turnover	Annual growth of 7% from all sources of income			Awaiting Analysis
Development plans for Rowallan and Machakos Scout centers are developed and rolled out	Acquired development plans for Rowallan and Machakos Centres by 2020	Identify at least one expert per Centre			Not done in 2020 Financial constraints and impact of covid 19
To establish the Kenya Scout shops as a semi-autonomous entity for resource mobilization		Shops established in Kakamega, Nakuru, Kisumu, Eldoret, Mombasa			Ongoing
KSA financial guidelines are reviewed and approved by the Board	Approved revised financial guidelines	Review financial guidelines			Reviewed guidelines approved
KSA systems and finances are transparent and externally reviewed and audited each year	Annual external audits And Internal Audits	Ensure annual Internal and External Audits Full utilization of the ERP system	External audits done Internal audits done		
Internal financial audits conducted annually in at least 20 counties	Internal audits conducted in at least 20 Counties	Audit done in five counties			More County Audits to be done in 2021/2023 period

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
Secure title deeds for at least 20% of KSA land parcels	At least 20% of KSA land parcels have title deeds KSA properties and assets insured – 4 title deeds	1 – Teso North Process to acquire 21 scout land parcels at different stages – searches done, some surveying, payment for some title deeds done	3	33.3	Process ongoing
An updated asset register in place	Updated Asset Register	Audit of assets done, report Register ready and shared with the Board.		100	
Development plans for Rowallan and Machakos Scout centers are developed and rolled out	Acquired development plans for Rowallan and Machakos Centres by 2020	0			
Infrastructural and other site improvements	Construction of Swimming pool, drilling of borehole, erecting a steel tank and tower and construction of ablution blocks at Rowallan Camp	3 Borehole drilling done Ablution blocks at Rowallan camp done 2 Plastic 10,000 ltrs acquired. Steel tower done			
	Construction of a conference hall and purchase of backup generator at Embu Centre	Back up generator bought and installed			
	Construction of a perimeter wall at Baden Powell Historical Garden	Not done			

Objective	Target for 3 yrs.	Cumulative Achievements Jan 2018- Dec 2020	Variance (3 yrs. target – achievement up to Dec 2020)	Overall % achievement	Remarks
	Construction of an Ablution block, purchase of camping tents, party tents, utensils, chairs and PA system at Siaya Centre	50 Camping tents sent to Centre; two 100 seater party tents; 200 chairs; renovation of halls, purchase of lawn mower, car wash machine, complete construction of water selling kiosk			
	Purchase of Office equipment, camping tents, party tents, utensils and chairs for Machakos Centre	Two 100 seater party tent, 200 chairs, 30 camping tents, renovation camp warden repaired			
	Renovation of Hall, purchase of camping tents, party tents, utensils and chairs, and construction of Ablution block at Kilifi Centre	Renovation of hall done, 30 camping tents; one 100-seater party tent, 100 chairs			
	Construction of a fence, ablution, water point and office container for Busia Centre	Construction 2 rooms ongoing			
	Renovation, operationalizing and replacement of vandalized items at Kayyaba Centre	Water and Electricity reconnection done; 30 camping tents; one 100-seater party tent, 100 chairs			



A SUMMARY OF THE KENYA SCOUTS ASSOCIATION STRATEGIC PLAN 2021 -2023

(Propelling KSA Towards a World Class Organization)

Our Mission

As The Kenya Scouts Association, our mission is to educate young people to play a constructive role in the Society.

Our Vision

Creating a better world

OUR STRATEGIC GOAL

By 2023, Scouting in Kenya will be the leading youth movement, enabling over 4 million young people to achieve their full potentials as responsible citizens and as members of their local, national and international communities through the Scout Method.

KEY RESULT AREAS

The effectiveness of the Association in the next 3 years will be evaluated on the extent to which it:

- i. Manages sustainable membership growth for both Scouts and adults in scouting.
- ii. Increases accessibility of the youth programme to the Scouts.
- iii. Builds the capacity of its adult leaders to facilitate the design, delivery and implementation of the youth programme.
- iv. Develops a diverse resource base with adequate financial system for its sustainability.
- v. Accurately portrays its profile as the country's leading youth movement in what it does and why, as reflected in its shared values.
- vi. Strengthens the effectiveness of all structures at the Association.
- vii. Increases the level of participation in all decision-making processes by young people at all levels.
- viii. It forms partnerships and alliances with organizations of a similar nature

with similar interests and principles.

- ix. Addresses the SDGs and Kenya Vision 2030 and relates to the WOSM triennial plan.
- x. It impacts in the community by addressing socio-cultural and environmental issues in the community

KEY FOCUS AREAS

FOCUS AREA 1: INNOVATING SCOUTING

For years Scouting has equipped young people with competencies, contributing to sustainable development through its action-oriented approach to education. Our Youth Program should provide a non-formal learning environment that strengthens the capacity of young people to face future challenges. Scouting in Kenya should attract, train and retain quality adult volunteers to design, deliver and implement the Youth Program.

Problem Statement

The Association currently faces challenges that hinder the delivery and implementation of Quality Scouting in the country in areas of the badge system, retention of Scout leaders and Scouts, inadequate number of qualified trainers and Scout leaders, weak Monitoring and Evaluation systems, weak membership management system, inadequate materials and poor accessibility of the programme.

Outcome Statement

By 2023, at least 30 out of the 47 counties are supported through innovative Scouting interventions and equipped with skills in youth programme cycle management. The Association will have enhanced Adult Leader support structures and systems to effectively deliver of quality Scouting.

PRIORITY 1: EDUCATION METHOD**1A: Youth Programme**

Overall Objective: To deliver quality Scouting programme that is attractive, relevant, and progressive to address the needs and aspirations of the young people by 2023 through:

- i. Reviewing the youth programme and disseminating the revised youth programme in at least 30 counties
- ii. Production of youth (scouts) programme materials
- iii. Improving access to youth programme materials in braille and easy to read versions to both scouts and scout leaders
- iv. Supporting scouts to attain the highest badges in all sections
- v. Effectively monitoring and evaluating the delivery of the youth programme.
- vi. Integrating contemporary and emerging issues to enrich the youth programme.

1B: Adults in Scouting and Development

Overall Objective: To strengthen and build the capacity of adults in scouting to effectively design, deliver and implement the scout programme to the Scouts by 2023 through

- i. Identification, Selection, Training, Retention, Re-assigning and Exiting of adults in Scouting.
- ii. Undertaking capacity building on governance of the County executives in at least 30 Counties
- iii. Producing and making accessible training manuals and tools for all levels of training.
- iv. Ensuring 60 more Scout leaders attain 4 beads
- v. Effectively monitoring and evaluating the delivery of youth programme by adults in Scouting.
 - i. Training at least 15,000 additional Scout leaders at PTC level.
 - ii. Training 900 Scout leaders at Wood badge camp phase level
 - iii. Ensuring the KSA E-learning

system and materials are reviewed and sustained as a mode of training

- iv. Integrating emerging issues in the training curriculum

PRIORITY 2: EVENTS

Overall Objective: To increase participation and improve the quality of our events at all levels by 2023 through

- i. Ensuring all KSA events are conducted in a safe and secure environment
- ii. Ensuring that the Association is represented in at least 15 local and 15 international events
- iii. Holding a National Jamboree
- iv. Improving communication on security and safety
- v. To ensure effective coordination of special programmes events
- vi. Increased visibility of events on various platforms

PRIORITY 3: YOUTH ENGAGEMENT

Overall Objective: To promote youth empowerment by 2023 through

- ii. Reviewing and disseminate the youth engagement policy
- iii. Life skills, entrepreneurship and leadership training for at least 300 Rover Scouts.
- iv. At least 1 job fair is conducted annually attracting at least 30 different employers and investors targeting the Rovers
- v. Project management, financial literacy and business management training offered to at least 300 Rover Scouts and youth
- vi. Career guidance and counselling sessions targeting 5,000 Scouts
- vii. Establishing a mentoring system and conduct a placement programme for at least 200 Rover Scouts

PRIORITY 4: MEMBERSHIP GROWTH

Overall Objective: To grow Scout membership from approximately 2.1 million to 4 million and adults in scouting from 40,000 to 80, 000 by 2023 through

- i. Creating effective and efficient database for both scouts and adults in scouting
- ii. Undertaking a recruitment drive for scouts from current 2.1 to 4 million Scouts
- iii. Strengthen partnership with Faith Based Organizations (FBOs) e.g Compassion Intl, Partners/donors and Government Agencies to recruit more scouts
- iv. Undertaking a recruitment drive for scout leaders from 40,000 to 80,000
- v. Conducting a Scout census
- vi. Raise the number of scout leaders from 40,000 to 80,000

FOCUS AREA 2: SOCIAL AND ENVIRONMENTAL IMPACT

Scouts are engaged in community service and share their experiences to inspire others. These activities within their communities are geared towards contributing to the positive transformation of the Scouts and their communities. Through Action Steps and projects, Scouts contribute to their communities and become leaders of positive change.

Problem Statement

The Association has a weak system of measuring its social impact.

Outcome Statement

By 2023, at least 30 out of the 47 counties supported through capacity strengthening programmes and equipped with skills to roll out evidence-based socio-economic community interventions and initiatives towards positive social impact, growth and youth empowerment.

PRIORITY 1: COMMUNITY INVOLVEMENT

Overall Objective: To Engage Scout leaders and Scouts to be actively involved in community development and youth empowerment by 2023 through

- i. Undertaking community service

activities and peace building initiatives in their communities by at least 3,000 Scouts

- ii. Forging at least 5 strategic partnerships with other stakeholders on emerging issues targeting the youth
- iii. Enhancing Interactive Dialogue among Children, Adolescents and Youth and Amplifying the Voices of Children, Adolescents and Youth through U reporting

PRIORITY 2: REACHING OUT TO CELEBRATE DIVERSITY

Overall Objective: To extend Scouting to young people with special needs, encourage and welcome Scouts of all cultural and religious backgrounds to participate in and deliver our programs at all levels by 2023 through

- i. Providing programme and material support to at least 20 special needs Units
- ii. Conducting PLC training for at least 300 young people with special needs
- iii. Supporting ITC/PTC/Wood badge and Special Needs Based training for 60 Scout leaders from special units

PRIORITY 3: ENVIRONMENTAL CONSERVATION

Overall Objective: To contribute towards environmental conservation through tree growing to at least 30 million trees and engaging in other environmental conservation and climate change campaigns with various stakeholders by 2023 through

- i. Undertaking tree seedlings growing in at least 40 counties to achieve a target of at least 30 million trees by 2023
- ii. Actively participating in environmental conservation activities being undertaken by other stakeholders especially KFS, WWF, County governments and the Ministry of environment and Natural resources

PRIORITY 4: COMMUNITY HEALTH

Overall Objective: To increase knowledge, skills and attitudes on healthy living and food security amongst Scouts and their Communities by 2023

- i. Actively collaborating with partners in imparting knowledge and skills on healthy living by adopting healthy life styles
- ii. Engaging at least 300 youth in agri business and other innovative IGAs.
- iii. Setting up of at least 5 model gardens in 5 different Scout Centres to act as community learning centres to promote food for life scouting initiative.
- iv. Undertaking advocacy and awareness activities on but not limited to MNCH, ASRH, GBV and drug demand reduction amongst Scouts to be community champions on health issues in collaboration with other stakeholders.

FOCUS AREA 3: COMMUNICATIONS AND RELATIONS

The 2021-2023 KSA Strategy is grounded in the Associations fundamental conviction of enabling over 4 million young people in Kenya to achieve their full potentials as responsible citizens and as members of their local, national and international communities through the Scout Method. In this regards this strategy aims at promoting coordinated and consistent communication and relations to further the Associations mission.

Problem Statement

There is need to deploy impactful methods of communication and engage strategically with partners to accurately portray what we do and why we do it while reflecting our shared values.

Outcome Statement

By 2023, the Scout profile in Kenya will be enhanced through relevant and timely messaging, participation in projects that impact the community, improved reporting

of Scouts initiatives, enhanced visibility of the Scout brand and the establishment of networks and relations with relevant partners.

PRIORITY 1: INTERNAL COMMUNICATIONS

Overall Objective: To enhance internal communication systems to promote clear, concise, concrete, correct, coherent, complete and courteous messaging by 2023 through

- i. Provision of effective communication platforms for sharing information
- ii. Development of accurate and consistent messages delivered in “one clear voice.”
- iii. Facilitation of communication trainings
- iv. Provision of KSA E-learning platforms
- v. Registration of KSA logo as a trade mark
- vi. Clarification the KSA Brand
- vii. Establish a KSA owned media e.g a TV or Radio Channel or YouTube.

PRIORITY 2: STAKEHOLDERS RELATIONS

Overall Objective: To portray the Scouting profile in Kenya accurately through what we do and why we do it, while reflecting on our shared values by 2023

- i. Through increased media presence to enhance the value of Scouting and increased support by positively and accurately conversing about the impact of Scouting in the country.
- ii. By providing training to KSA media contact persons, spokespersons and correspondents to ensure they are aware of agreed messages and are able to use them in their roles and contexts.

PRIORITY 3: STRATEGIC ENGAGEMENTS

Overall Objective: To identify, develop and maintain mutually beneficial partnerships and relationships with key organizations to attract support for Scouting and/or create

positive change through advocacy by 2023 through

- i. Establishment of assertive, mutually beneficial partnerships with selected organizations support the KSA mission
- ii. Offering training opportunities in the field of Strategic engagements to County Scouts executives

FOCUS AREA 4: GOVERNANCE

Governance of KSA should be responsible, transparent, accountable, efficient and clearly linked to its overall strategy, clearly focused on achieving the mission and vision of the Movement. The roles and responsibilities of the different levels of Governance of the organization should be clearly defined and understood, ensuring a customer-focused approach. In doing so we ensure high synergy across all levels of the Association with a high “return on investment”.

Problem Statement

Currently, our policies are not effectively disseminated which gives room for conflict of interest, organizational politics and lack of transparency and accountability. There also exist insufficient human resource base in relation to numbers and quality, inequitable allocation of resources. Furthermore, our governance structures, systems and processes do not adequately inculcate a customer focused approach.

Outcome Statement

By 2023, the KSA will have put in place sustainable and effective good governance and best management systems, structures and processes as per the WOSM Standard towards Quality Scouting and at least in 20 Counties. The Adults management of the Kenya Scouts Association will be based on the reviewed Adults in Scouting policy. KSA will have achieved sufficient human resource base with a strengthened human resource function and equitable allocation of resources.

PRIORITY 1: NATIONAL STRUCTURES AND SYSTEMS

Overall Objective: To enhance sustainable and effective good governance and best management systems, structures in KSA by 2023 by

- i. Mapping out KSA strategy for the period 2021 -2023
- ii. Equitably allocating and managing of resources
- iii. Ensuring regular review of GSAT in readiness for the next assessment and for continuous improvement.
- iv. Devolving GSAT to at least 10 counties by implementing the WOSM standard
- v. Conducting a mid-term review of the KSA strategy 2021-2023
- vi. Strengthening risk management process in KSA
- vii. Undertaking an ISO audit for continuous improvement

PRIORITY 2: HUMAN RESOURCES MANAGEMENT

Overall Objective: To be an Association that attracts, develops and retains staff who are highly dedicated, professional and self-driven by 2023 through

- i. Developing and documenting KSA staff establishment
- ii. Mapping and rolling out staff capacity development programmes
- iii. Developing and implementing staff performance management system to enhance staff productivity & accountability.
- iv. Designing reward and compensation scheme
- v. Review of the KSA Human resource policy

FOCUS AREA 5: INSTITUTIONAL SUSTAINABILITY

Institutional stability is essential for the Association to enable it deliver on its mandate of nurturing young people into

responsible members of their communities. The Association must have reliable revenue and transparent financial systems and streams to achieve this.

Problem Statement

Currently the Association is reliant on external funding to run its programmes, its budget tracking systems and internal financial control systems are weak, some of its assets and property have not been secured and some of its camps and centers are not fully operational and self-sustaining

Outcome Statement

By 2023, KSA should be able to contribute to its sustainability by increasing its revenue by an additional 20% annually with at least 5 Counties supported through resource mobilization and financial management initiatives to increase their annual revenues by at least 20% annually to enhance their local programmes.

PRIORITY 1: RESOURCE MOBILIZATION

Overall Objective: To ensure institutional sustainability of KSA by 2023 through

- i. Establishing Kenya Scout Foundation for resource mobilization
- ii. Increasing KSA's annual income by 10% p.a. by diversifying the revenue streams
- iii. Making Rowallan, Embu, Kilifi, Siaya & Nyeri scout centers financially self-sustaining
- iv. Establishing the Kenya Scout shops as a semi-autonomous entities for resource mobilization
- v. Increasing scout shop sales by 25% p.a.
- vi. Increasing the revenue of at least five (5) camps and centers by 10%
- vii. Increased number of business, foundations and government entities effectively partnering with KSA

PRIORITY 2: FINANCIAL MANAGEMENT

Overall Objective: To promote financial accountability and transparency in KSA by

2023 through

- i. Strengthening financial systems by ensuring quality and timely financial reporting
- ii. Strengthening financial management in counties by conducting annual internal financial audits in at least 20 counties

PRIORITY 3: INFRASTRUCTURE/ASSET MANAGEMENT

Overall Objective: To improve KSA assets and infrastructure management system by 2023 through

- i. Developing and implementing a robust asset management policy
- ii. Securing title deeds for at least 10% of KSA land parcels
- iii. Developing and implementing infrastructure development and maintenance plans

MONITORING, EVALUATION AND REPORTING

Overview

Monitoring, Evaluation and Reporting is a critical management tool that will be used by the Association to ensure that implementation of this Strategic Plan is on course. Monitoring, Evaluation and Reporting (ME&R) will be used to measure accomplishments and detect any deviation, identify where there is a need for adjustment, provide appropriate remedial as well as timely measures in order to address the anomaly. The exercise will take into account emerging issues and changes in the environment that affect the implementation of this Plan. Monitoring and Evaluation (M&E) indicators will be developed to measure implementation.

The following will form the monitoring evaluation and reporting levels:

1. Monitoring and Evaluation at the Board Level

The National Scout Board (NSB) will undertake periodic high-level monitoring,

evaluation and control systems to ensure that performance is reviewed and analysed regularly. Recommendations from quarterly meetings by the Executive Committee (Ex-Co) will form the agenda for the Board of Directors. During these meetings, the Board will receive and review reports by the Executive Committee indicating overall progress. The nature and scope of the reporting may include but not limited to:

- i. Progress and any deviations reported;
- ii. Causes of deviation, if any;
- iii. Challenges that may adversely affect implementation; and
- iv. Suggested solutions to these challenges.

2. Monitoring and Evaluation at Management Level

At the management level, Monitoring, Evaluation and Reporting will be carried out by the Executive Committee (EX-Co). The Committee shall meet quarterly and report

on progress made in the implementation of the KSA Strategic Plan as presented by the National Executive Commissioner (NEC). Results from routine monitoring will be used to inform decision making including taking corrective actions.

3. Monitoring and Evaluation at Functional Level

At this level Monitoring and Evaluation will generally involve routine data collection and analysis on progress of the Strategic Plan implementation. The Departmental Heads will monitor programmes and projects administered within their respective jurisdictions and submit quarterly M&E reports to the Executive Committee for analysis. These reports will be reviewed regularly against the set targets to measure progress and may inform the exercise of the Executive Committee on selected projects and programmes.













THE KENYA SCOUTS ASSOCIATION
#KSCOUTS1996



THE KENYA SCOUTS ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2020

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

TABLE OF CONTENTS

Key Entity Information and Management	62
Treasurer's Report	66
Report of the National Executive Commissioner	69
Corporate Social Responsibility Statement	70
Management Discussion and Analysis	71
Statement of Financial Performance	71
Report of the Directors	72
Statement of Directors' Responsibilities	73
Report of the Auditor General	74
Statement of Financial Performance	80
Statement of Financial Position	81
Statement of Changes in Net Assets	82
Statement of Cash Flows	83
Statement of Comparison of Budget and Actual Amounts	84
Notes to the Financial Statements	87
Appendix 1: Progress on Follow Up of Auditor Recommendations	104
Appendix 11: Inter-Entity Transfers	105

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Kenya Scouts Association is an educational, voluntary, and non-political movement for young people open to all without distinction of origin, race, creed, tribe and gender. It is an Education for peace, national and international cohesion and development through young people.

Kenya Scouts Association was established by an Act of Parliament Cap 219 of the Laws of Kenya and is the largest youth organization in Kenya catering for young people between the ages 6-26 years with a membership of over 1000,000 scouts and 40,000 adult leaders in 2015. It is a registered member of the World Organization of Scout Movement (WOSM) whose headquarters is based in Malaysia and Geneva.

The Kenya Scouts Association, since its inception in 1910 has grown to a dynamic Youth Movement in Kenya today and continues to mould and impact the lives of the young people in Kenya. It has maintained, improved and upgraded relevant structures and infrastructure so as to facilitate quality scouting.

The Association aims at developing the youth at their formative ages so that they become responsible citizens through physical, social, intellectual and spiritual development.

Kenya Scouts Association is the only National Scout Organisation in Kenya with its membership of (over 1000,000 boys and girls and 40,000 Adult Leaders) being part of the global youth movement with over 40 million members worldwide.

(b) Principal Activities

The principal activity of the Association is to contribute to the educational development of young people by promoting their intellectual, physical, social, emotional and spiritual wellbeing, equipping them with knowledge, positive attitudes and skills useful to themselves and their communities through a value based on the scout law and promise. The Association also sells uniforms to scouts countrywide.

Vision

Creating a Better World.

Mission

Educating young people to play a constructive role in society.

Purpose

To contribute to the development of young people in achieving their full physical, intellectual, emotional, spiritual and social potentials, and character formation; equipping them with knowledge skills and positive attitudes useful to themselves and their local, national and international communities.

Core Values of the Organization

Our Strength lies in the fundamental Principles of Scouting found in the Scout promise and law:

(c) Key Management

The Association's day to day management is under the following key organs;

- i. The Kenya Scouts Council
- ii. The National Scouts Board
- iii. The National Secretariat

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	National Executive Commissioner	Moses Ochieng Danda
3.	In charge of Training	Peter Mwema
4.	In charge of Communications & IT	Risper Pamela Omala
5.	In charge of Programmes	Daisy Achieng
6.	In charge of Projects & Partnerships	Patrick Wambua
7.	In charge of Finance	Joyce Auma
8.	In charge of Scouts Shop	Fred Mosaisi
9.	In charge of Human Resource	Irene Musyoka
10.	In charge of Internal Audit	Gladys Njigo
11.	In charge of Camps and Sites	Doris Muchiri
12.	In charge of Procurement	Brian Koech

(e) Appointment of Board Committees

Article XVIII of the KSA Constitution (2016) states:

The National Scout Board may establish, on permanent or ad hoc basis Sub-committees, task forces and working groups as it deems necessary for the performance of its functions.

The Chief Commissioner, in consultation with the National Scout Board sitting on 14th December 2019 appointed the following to the following Board committees:

Board Finance Committee (BFC)

1. Anne Musalia - Chairman
2. Maurice Odindo
3. Desmond Chepkwony
4. CPA Lennox Jalango
5. Carol Muema - Secretary

Board Technical Committee (BTC)

1. Antony Gitonga - Chairman
2. George Wagaya
3. David Olenayuki
4. Youth Program team nominee
5. Peter Mwema/Daisy Achieng - Joint Secretaries.

Board Risk and Audit Committee (BRAC)

1. Wilson Rading - Chairman
2. Ruth Mutisya
3. Caleb Musa
4. CPA Samuel Oyombra

5. Gladys Njigo - Secretary

Board Camps and Centres Committee (BCCC)

1. Maurice Odindo - Chairman
2. George Wagaya
3. Joyce Kwamboka
4. Desmond Chepkwony
5. Youth Program team nominee
6. Doris Muchiri - Secretary

The Board Executive Committee

1. Lydiah Kiburu - Chairperson
2. Agnes Gatere - Member
3. Antony Gitonga - Member
4. David Ole Nanyokie - Member
5. Moses O. Danda - Secretary

(f) Entity Headquarters

Rowallan Scouts Camp,
P.O Box 41422,
Jamhuri Park, Kibera Drive,
Nairobi, Kenya

(g) Entity Contacts

Telephone: (254) 2020819
Email: info@kenyascouts.org
Website: <http://kenyascouts.org/>

(h) Entity Bankers

- 1) Equity Bank Ltd.
P. O. Box 75104 – 00200
NAIROBI

- 2) Kenya Commercial Bank Ltd
P. O. Box 46950
NAIROBI
- 3) I&M Bank
P. O. Box 30238
NAIROBI
- 4) Barclays Bank
P. O. Box 30120 - 00100
NAIROBI

- (i) **Independent Auditors**
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya
- (j) **Principal Legal Adviser**
Wilson Rading Outa
P.O Box 389-00200
Nairobi

NATIONAL SCOUT BOARD

Members of the National Scout Board who held office during the period under review were:



Victor Radido
Chief Commissioner
Chairperson, National Scout
Board



Lydiah Kiburu
Deputy Chief Commissioner
Vice Chairperson, National Scout
Board



Moses Ochieng Danda
National Executive
Commissioner
Secretary, National Scout Board



Anthony Gitonga
Ag. Treasurer
International Commissioner



Agnes Gatere
Member, National Scout Board
Rep. Teachers Service Commission



Anne Musalia
Member, National Scout Board
Rep. Ministry of Education



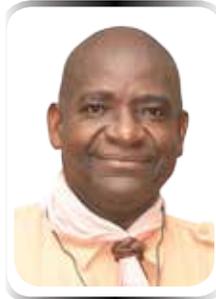
Col. Joyce Sitienei
Member, National Scout Board
Rep. Kenya Defence Forces



David Olenanyokie
Member, National Scout
Board



Wilson Outa
Commissioner, Legal
Affairs



Caleb Musa
Member, National Scout
Board



Desmond Chepkwony
Member, National Scout
Board



Joyce Kwamboka
Member, National Scout
Board



Maurice Odindo
Member, National Scout
Board



Major George Wagaya
Member, National Scout
Board

THE BOARD EXECUTIVE COMMITTEE

Members of the Board Executive Committee who held office during the period under review were:



Lydia Kiburu
Deputy Chief Commissioner
Chairperson



Moses Ochieng Danda
National Executive
Commissioner
Secretary



Anthony Gitonga
Ag. Treasurer
International Commissioner



Agnes Gatere
Member,
Rep. Teachers Service
Commission



David Olenanyokie
Member, National Scout
Board

TREASURER'S REPORT
**Financial Performance Highlights
Revenue and Expenses**

Revenues for the year 2020 were Kshs 124,093,950 compared to Kshs. 128,227,524 in year 2019 representing 3% decline. The expenditure rose to Kshs. 150,909,445 compare to Kshs. 125,324,870 for the previous year representing 17% increase.

Revenue

Government grant still remains the main source of revenue for the association as shown below. That said, it is important to note that over reliance on a single income source is a risk to the Association and as such the National Scouts Board, working closely with the Secretariat, needs work on ways to diversify the Association's income streams to ensure sustainability.

There was a general decline in revenue due to closure of learning institutions in February 2020 whom are our major clients. This was orchestrated by the outbreak of Covid-19 pandemic that hit the country. Shops, camps and centres were greatly affected since there were forced to close for the better part of quarter 3 and 4.

Expenditure

The decrease in programme expenditure from Kshs. 20,327,673 to Kshs. 18,950,855 to was due to scaling down of programme activities due to the outbreak of the COVID-19 pandemic. Staff cost went up due to introduction of pension scheme costing to Kshs. 4,033,795. Security and special programmes expenditure went up to Kshs. 9,981,394 from Kshs. 4,380,017 because of outsourcing of security guards at Rowallan camp, scout shops, Embu and Nyeri centres amounting to Kshs 5,308,714 from previous year's Kshs. 1,897,327. There was also monthly stipend for police officers manning Rowallan. National Awards and patron's day celebrations as well as National day celebrations also took place during the year at a cost of Kshs 4,666,180 compared to last year's Kshs. 434,600.

Three Years Net Assets Trend
Current Assets.

The current assets stood at Kshs. 113,451,962. in the current year compared to Kshs. 133,306,004 in the previous year.

Property ownership & valuation

Below is a bar graph showing asset base for the last three years

The Association is working very closely with the Ministry of Lands to acquire the title deeds. One more title deed for Busia has been acquired in the financial year under review.

The other details of the performance are contained in the audited financial statements.

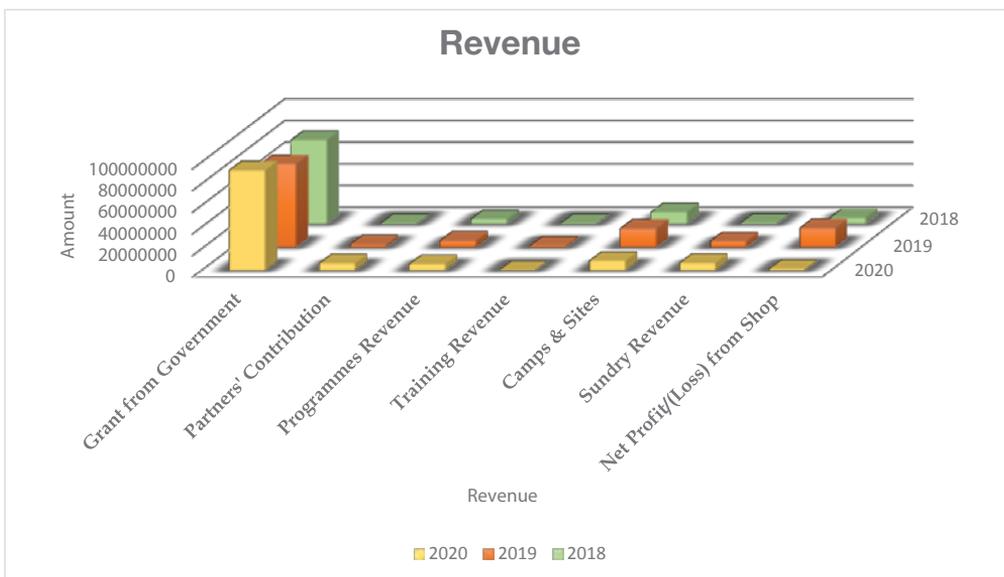
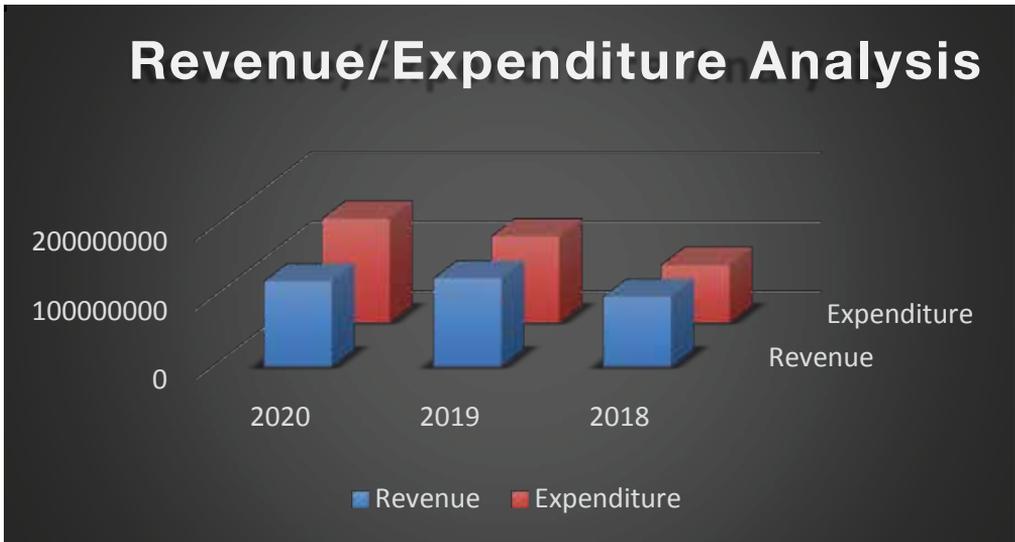
Future Plans

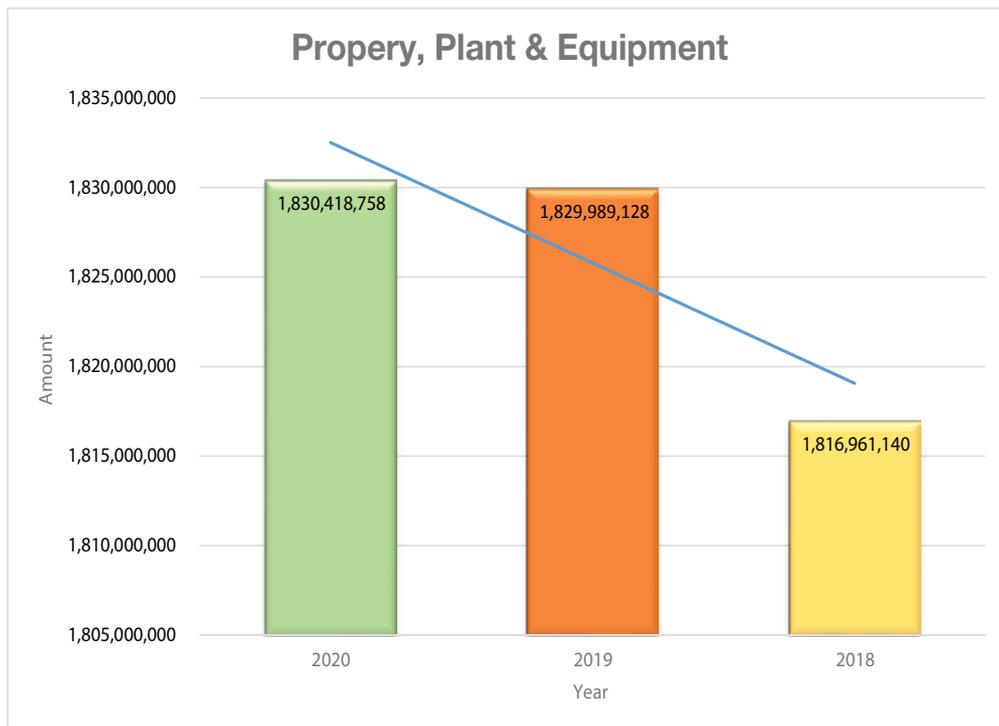
The Association is expected to perform well although the COVID-19 Pandemic has and might continue to slow down the operations. Our clients who are majorly institutions have been facing quite some challenges as they try to adopt to the new normal. Global economies are struggling and given this situation is unprecedented,

no one can say with certainty what the future holds.

The Association has put in place various mitigation factors to address challenges by:

1. Introduction of annual membership registration by all scouts, leaders and units.
2. Development and improvement of camp and centres to make them self-reliant.
3. Opening of new shop branches especially in areas where there are higher scout populations.
4. Engagement of more partners who are willing to support scouting programmes.





REPORT OF THE NATIONAL EXECUTIVE COMMISSIONER



2019/2020 was a challenging year for the Association due to the prevailing COVID-19 situation in the world. This affected all areas of our operations in different ways. However, we innovated various ways to deliver on our strategic plan as highlighted in the Chief Commissioner's report.

CORPORATE GOVERNANCE STATEMENT

The Association is committed to implementing good corporate governance principles and adheres to integrity, high ethical values and professionalism in all its activities. As at 30th June 2020, the National Scout Board (hereafter referred to as the Board) was made of 15 members comprising the Chief Commissioner as the Chairman, the Deputy Chief Commissioner, the Acting National Treasurer, the Legal Affairs Commissioner, the National Executive Commissioner (Chief Executive) as the Secretary and eleven (10) other members:

three (3) of whom are elected by the teams (Training, Administration, and County Youth Leaders), four (4) appointed for their special professional skills. And three (3) co-opted from Ministry of Education, Teachers' Service Commission, and Kenya Defence Forces.

The board operated with five committees that had delegated responsibilities:

1. *The Board Executive Committee*
2. *The Board Technical Committee*
3. *The Camps and Sites Committee*
4. *The Board Audit and Risk Committee*
5. *The Board Finance Committee*

The National Scout Board skills and collective experience engenders healthy oversight over Management. The division of responsibilities between the Chairman (Chief Commissioner) and the Chief Executive (National Executive Commissioner) is clearly established and adhered to.

The Board members are provided with necessary resources to undertake their duties. Appropriate induction is offered to all Board members on appointment and on an on-going basis. The terms of reference for each of the Board committees are available.

Board and Committee papers are supplied to members on time, in appropriate form and quality to facilitate effective deliberations and all the Board members have access to relevant information through the office of the National Executive Commissioner.

CORPORATE SOCIAL RESPONSIBILITY

KSA continues to take account of its economic, social and environmental impact in the way it operates as a Movement. By demonstrating our commitment to community social development we aim to align our activities, purpose, and strategy with the needs of our members, whilst embedding such responsible and ethical

principles into everything we do.

In the previous year we executed various strategies and approaches as highlighted in this report when dealing with our members and the local community principles in an effort to support reducing our energy, transport, water use and other business usage to reduce our carbon footprint and environmental impact.

Environment

Protection on the environment in which we live and operate is part of Kenya Scouts Association's values and principles and we consider it to be sound business practice. Care for the environment is one of our key responsibilities and an important part of the way we work.

During 2019/20 FY, the Association was committed to:

- a. Complying with all relevant environmental legislation, regulations and approved codes of practice.
- b. Continued to work with the Government in its reforestation effort by planting over 1 million tree seedlings and giving the same to the members of the community to replant in their respective properties.
- c. Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air and water.
- d. Managing and disposing of all waste in a responsible manner.
- e. Providing training for staff so that we all work in accordance within an environmentally aware culture.
- f. Regularly communicating our environmental performance to our employees and other significant stakeholders.
- g. Developing our management processes to ensure that environmental factors are considered during planning and implementation.

The National Secretariat also ensured that the Association reduced the environmental impact on the Association by:

- a. Sourcing and buying locally to save fuel costs wherever possible.
- b. Ensuring all lights and equipment are switched off when not required.
- c. Ensuring that water is used efficiently.
- d. Using scrap paper for drafts and notes
- e. Printing in mono and double sided wherever possible.
- f. Sourcing recycled materials wherever possible.

Local Community

The National Scout Board also ensured that our work with the local community involved:

- a. Working with and supporting local charities
- b. Encouraging volunteer work in community activities
- c. Supporting communities with initiatives to reduce spread of COVID 19.

During year 2019/20, a number of initiatives were undertaken within the local community including support in community projects within Kibra Slums, and allowing the use of the Rowallan Scout playing fields to be used as training grounds by two soccer teams from the same slums. The Association also installed 10 water reservoirs (tanks) within the Kibra slums to support the hand washing as a way of fighting corona virus.

Responsibility to Stakeholders

The National Scout Board also ensured that we dealt responsibly, openly and fairly with members and potential members by:

- a. Being open and honest about our activities
- b. We listen to our members to help us improve the Scouting activities.

The operational and ultimate responsibility for the commitment to our community social development lies with the National Scout Board. Every employee of the Association is expected to give their full co-operation to the above principles in their activities at work.

MANAGEMENT DISCUSSION AND ANALYSIS

In the year under review, the Liquidity risk was well managed as the Association was able to meet all its obligations when they fell due.

Like any other entity the Association is exposed to credit risk which is a risk associated with creditors not being able to pay the full amount of debts when they fall due. In this regard we have well-established credit control procedures that monitor activities on customer accounts and allow for remedial action should the customer fail to comply with the payment terms.

These procedures include follow up of the customers by telephone or in-person, negotiation for mutually accepted payment arrangements terms, withdrawal of credit facilities, writing of debt demand letters to debtors and taking legal action for those who fail to pay.

As an entity we are also exposed to operational risks from direct or indirect

loss arising from a wide variety of causes associated with our processes, personnel, technology and infrastructure and from external factors other than credit, market and liquidity risks such as legal and regulatory requirements and generally acceptable standards of corporate behavior.

The sustainability of the Association in the event the grant in aid is withdrawn and the encroachment of organizations land of 25.55 hectares valued at Kshs. 78,956,800 by squatters and land grabbers are the major operational risks identified at the Association in the year under review.

During the year under review the Association did not have any material arrears, in statutory, loan defaults, pending bills, tax default, and pension obligations.



Moses Ochieng Danda
National Executive Commissioner

REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2020 which show the state of the entity's affairs.

Principal activities

The principal activities of the entity continue to be to contribute to the educational development of young people by promoting their intellectual, physical, social, emotional and spiritual wellbeing, equipping them with knowledge, positive attitudes and skills useful to themselves and their communities through a value based on the scout law and promise. The Association also sells uniforms to scouts countrywide.

Results

The results of the entity for the year ended June 30, 2020 are set out on page 81 to 106

Directors

The members of the Board of Directors who served during the year are shown on page vi to vii.

Dividends/Surplus remission

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 entity did not make any surplus during the year as the surplus was not as a result of funds received from the government but generated from its various income generating activities and hence no remittance to the Consolidated Fund.

Auditors

The Auditor General is responsible for the statutory audit of the Association in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board



Moses Ochieng Danda
National Executive Commissioner

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and (*section 14 of the State Corporations Act*, - require the Directors to prepare financial statements in respect of that association, which give a true and fair view of the state of affairs of the association at the end of the financial year/period and the operating results of the association for that year/period. The Directors are also required to ensure that the association keeps proper accounting records which disclose with reasonable accuracy the financial position of the association. The Directors are also responsible for safeguarding the assets of the association.

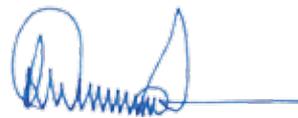
The Directors are responsible for the preparation and presentation of the Association's financial statements, which give a true and fair view of the state of affairs of the Association for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining 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 entity; (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 association (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the association'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 and (the State Corporations Act). The Directors are of the opinion that the association's financial statements give a true and fair view of the state of association's transactions during the financial year ended June 30, 2020, and of the association's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the association, which have been relied upon in the preparation of the association's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the association 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 Association's financial statements were approved by the Board on 25th August 2020 and signed on its behalf by:



Chief Commissioner



National Executive Commissioner

REPUBLIC OF KENYA

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 E-mail: info@oagkenya.go.ke
 Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON KENYA SCOUTS ASSOCIATION FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenya Scouts Association set out on pages 1 to 25, which comprise the statement of the financial position as at 30 June, 2020, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kenya Scouts Association as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Kenya Scouts Act, 2008 (Revised) and Public Finance Management Act, 2012..

Basis for Qualified Opinion

1.0 Property, Plant and Equipment

1.1 Parcels of Land Without Title Deeds

As reported in the previous year, property, plant and equipment balance of Kshs.1,829,966,091 as at 30 June, 2020, includes land valued at Kshs.1,665,824,709 as disclosed in Note 28 to the financial statements. Included in the figure of Kshs.1,665,824,709 are 14 parcels of land with book values totaling Kshs.78,956,800 located in Nyeri, Muranga, Kiambu, Machakos, Uasin Gishu, Bungoma, Busia, Siaya, Mombasa and Kilifi counties which do not have title deeds. Due to the above, the ownership status of the parcels of land is not known and the parcels of land are at a risk of encroachment by informal settlers and private developers.

Report of the Auditor-General on Kenya Scouts Association for the year ended 30 June, 2020

1.2 Parcels of Land Omitted from the Financial Statements

Further, as previously reported, the property, plant and equipment balance of Kshs.1,829,966,091 excludes undetermined value of 12 parcels of land owned by the Association located in Bungoma, Kericho, Homa Bay, Kisumu, Kwale, Laikipia, Machakos, Meru, Nakuru and Nyeri counties. The acreage for some of the parcels is yet to be established. Although Management is aware of the above conditions, there is no evidence of the steps being taken to value these parcels of land and subsequently recognize them in the books of accounts.

In the circumstances, it has not been possible to confirm the accuracy, validity and completeness of property, plant and equipment balance of Kshs.1,829,966,091 as at 30 June, 2020.

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

Emphasis of Matter

Financial Performance

During the year under review, the statements of financial performance indicates that the Association registered a deficit of Kshs.26,815,495 thereby reducing the general fund from Kshs.950,532,433 in 2019 to Kshs.923,716,937. The Association is therefore, likely to face financial challenges in the near future if strategies are not put in place to reverse this trend.

My opinion is not modified on this matter

Key Audit Matters

Key audit matters are those matters, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

During the year under review, the Association had a total revenue budget of Kshs.141,449,000 on comparable basis against an actual amount earned of Kshs.124,093,950 resulting in an under collection of revenue of Kshs.17,355,050.

Report of the Auditor-General on Kenya Scouts Association for the year ended 30 June, 2020

Similarly, the Association recorded an actual expenditure of Kshs.150,909,445 against an approved budget of Kshs.141,449,000 resulting to an over-expenditure of Kshs.9,460,445. Management has explained that the under collection of revenue was due to the closure of camps and centers in the last quarter of the year.

The overspending of the budget has a negative impact on implementation of future planned activities and service delivery to stakeholders. There is need for the Association to adhere to the provisions as per their approved budget while the under collection of revenue and over expenditure of the approved budget is an indication that some activities were not implemented by the Management leading to non-provision of services to the stakeholders.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Association'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 terminate the Association or cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may

cause the Association to cease to continue as a going concern or to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Association to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

19 April, 2021

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2020

	Notes	2020 KSHS	2019 KSHS
Revenue from Non - Exchange transactions			
Grant from Government	2	92,812,500	76,962,500
Partners' Contribution	3	6,832,823	2,685,319
Programmes Revenue	4	6,091,888	6,278,824
Training Revenue	5	533,280	1,690,630
		106,270,491	87,617,273
Revenue from exchange transactions			
Camps & Sites	6	9,126,415	17,291,260
Sundry Revenue	7	6,986,990	5,649,027
Net Profit/(Loss) from Shop	8	1,710,053	17,669,963
		17,823,458	40,610,251
Total Revenue		124,093,950	128,227,524
Expenses			
Programmes Expenses	9	18,950,855	20,327,673
Training Expenses	10	7,591,970	4,302,720
Committees & Meetings	11	8,142,781	14,329,798
County Scouts Support	12	2,716,660	5,682,467
International events	13	10,679,547	3,136,657
Salaries and Staff Benefits	14	43,179,622	32,012,968
Administrative Costs	15	27,998,081	12,615,216
Communication & Corp Affairs	16	7,268,557	1,091,073
Headquarters expenses for camps & sites	17	2,920,012	1,242,748
Messengers of Peace-WOSM	18	-	1,672,886
Security & Special Programmes Expenses	19	9,981,394	4,380,017
Projects & Partnerships Expenses	20	4,421,399	2,820,169
Camps & Sites Expenses	21	-	15,221,344
Depreciation and Amortisation	28	7,058,567	6,489,135
Total Expenses		150,909,445	125,324,870
Surplus/(Deficit) for the period		(26,815,495)	2,902,654

The notes presented form an integral part of the Financial Statements

STATEMENT OF FINANCIAL POSITION AS AT 30, JUNE 2020

ASSETS	Notes	2020	2019
Current Assets		KSH	KSH
Cash & cash equivalents	22	56,968,333	117,387,967
Receivables from Exchange Transaction	23	14,855,852	3,914,913
Receivables from Non-Exchange Transaction	24	3,681,524	1,768,516
Inventories	25	38,729,429	10,234,609
		114,235,139	133,306,004
Non - Current Assets			
Property, plant & equipment	28	1,829,966,091	1,829,989,128
Intangible Assets	28	767,340	1,096,200
TOTAL ASSETS		1,944,968,570	1,964,391,332
LIABILITIES			
Current Liabilities			
Payables and Accruals	27	11,577,069	2,488,199
		11,577,069	2,488,199
NET ASSETS		1,933,391,501	1,961,903,133
FUNDS			
General Fund		923,716,937	950,532,433
Revaluation Reserve		1,006,753,186	1,006,753,186
Restricted Fund		2,921,378	4,617,514
		1,933,391,501	1,961,903,133

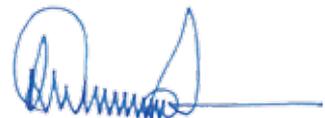
The notes set out on pages 85 to 101 form an integral part of the Financial Statements



Moses Ochieng Jonathan
NATIONAL EXECUTIVE
COMMISSIONER



Antony Gitonga Maina
AG. TREASURER



Victor Owuor Radido
CHIEF COMMISSIONER

STATEMENT OF CHANGES IN NET ASSETS AS AT 30 JUNE 2020

	General Fund	Restricted Fund	Revaluation Reserve	Total
	KSHS	KSHS	KSHS	KSHS
Balance as at 01.07.2017	909,734,623	1,270,358	1,006,753,186	1,917,758,167
Surplus for the period	17,503,092			17,503,092
Net movement during the period		874,557		874,557
Transfers to/from accumulated surplus	(1,829,583)			
Prior year adjustment				
Balance as at 30.06.2018	925,408,132	2,144,915	1,006,753,186	1,934,306,233
Balance as at 01.07.2018	925,408,132	2,144,915	1,006,753,186	1,934,306,233
Surplus for the period	2,902,654	-	-	2,902,654
Net Movement during the year		2,472,599	-	2,472,599
Prior year adjustment	22,221,647	-	-	22,221,647
Balance as at 30.06.2019	950,532,433	4,617,514	1,006,753,186	1,961,903,133
Balance as at 30.06.2019	950,532,433	4,617,514	1,006,753,186	1,961,903,133
Surplus for the period	(26,815,495)	-	-	(26,815,495)
Net Movement during the year	-	(1,696,136)	-	(1,696,136)
Prior year adjustment				
Balance as at 30.06.2020	923,716,938	2,921,378	1,006,753,186	1,933,391,502

CASH FLOW STATEMENT FOR THE YEAR 30 JUNE 2020

Cash Flows from Operating Activities	Notes	2020 Kshs	2019 Kshs
Net Surplus/(Deficit)		(26,815,495)	2,902,654
Adjustment on non-cash income and expenditure			
Depreciation on plant and equipment	28	7,058,567	6,489,135
Changes in working capital			
Account Receivables from Exchange Transaction (Increase)/Decrease	23	(10,940,939)	6,499,960
Account Receivables from Non- Exchange Transaction	24	(1,913,009)	-
Inventory (Increase)/Decrease	25	(28,494,820)	701,738
Account Payables Increase/(Decrease)	27	9,088,869	(14,266,229)
County Support		-	2,893,836
Net Cash From Operating Activities		(52,016,827)	5,221,093
Cash Flows From Investing Activities			
Purchase of Property, Plant & Equipment	28	(12,528,607)	(18,179,155)
Net Cash From Investing Activities		(12,528,607)	(18,179,155)
Cash Flows from financing activities			
Increase in Restricted funds	26	4,125,801	(667,198)
Net cash used in financing activities		4,125,801	(667,198)
Net Increase in cash and cash equivalents	22	(60,419,634)	(13,625,260)
Cash & cash equivalents at beginning of the period		117,387,966	131,013,226
Cash & cash equivalents at end of the period		56,968,333	117,387,966

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	ORIGINAL BUDGET	ADJUSTMENTS	REVISED BUDGET	ACTUAL ON COMPARABLE BASIS	PERFORMANCE DIFFERENCE	Explanation of Difference
Revenue from Non - Exchange transactions						
Grant from Government	155,000,000	(62,500,000)	92,500,000	92,812,500	312,500	0%
Programmes Revenue	48,775,000	(39,700,000)	9,075,000	6,091,888	(2,983,112)	The reduction was a result of closure of schools and learning institutions
Training Revenue	3,040,000	-	3,040,000	533,280	(2,506,720)	Most activist were sponsored by partners.
	206,815,000	(102,200,000)	104,615,000	99,437,668	(5,177,332)	
Revenue from exchange transactions						
Camps & Sites	19,810,000	(2,810,000)	17,000,000	9,126,415	(7,873,585)	Camps and centers were closed in quarter 4 due to the outbreak of Covid-19
Sundry Revenue	1,284,000	1,000,000	2,284,000	5,576,000	(3,292,000)	This went up since PB House which was under renovation in the previous year generated rental income.
Projects & Partnerships	4,950,000	(2,500,000)	2,450,000	6,832,823	(4,382,823)	Vi Agroforestry project kicked off thus the increase.
County Activities Support	500,000	(400,000)	100,000	1,410,990	(1,310,990)	Monies generated by counties to support county scouts activities.

	ORIGINAL BUDGET	ADJUSTMENTS	REVISED BUDGET	ACTUAL ON COMPARABLE BASIS	PERFORMANCE DIFFERENCE	Explanation of Difference
Scouts Shop Gross Profit	20,000,000	(5,000,000)	15,000,000	1,710,053	(13,289,947)	89%
Total Revenue	46,544,000	(9,710,000)	36,834,000	24,656,282	(12,177,718)	
Expenses	253,359,000	(111,910,000)	141,449,000	124,093,950	(17,355,050)	
Programmes Expenses	33,382,375	(6,771,875)	26,610,500	18,950,855	7,659,645	29%
Training Expenses	15,418,000	(8,450,000)	6,968,000	7,591,970	(623,970)	-9%
Committees & Meetings	11,470,000	(5,460,000)	6,010,000	8,142,781	(2,132,781)	-35%
County Scouts Support	20,000,000	(19,000,000)	1,000,000	2,716,660	(1,716,660)	-172%
International events	5,800,000	-	5,800,000	10,679,547	(4,879,547)	-84%
Salaries and Staff Benefits	35,259,000	2,640,000	37,899,000	43,179,622	(5,280,622)	-14%
Administrative Costs	29,342,750	(15,600,000)	13,742,750	27,998,081	(14,255,331)	-103%
Communication & Corp Affairs	7,438,000	(1,250,000)	6,188,000	7,268,557	(1,080,557)	-17%
Adult in Scouting	5,590,000	(500,000)	5,090,000	-	-	0%
Headquarters expenses for camps & sites	5,000,000	(2,000,000)	3,000,000	2,920,012	79,988	3%

	ORIGINAL BUDGET	ADJUSTMENTS	REVISED BUDGET	ACTUAL ON COMPARABLE BASIS	PERFORMANCE DIFFERENCE	Explanation of Difference
Security & Special Programmes Expenses	10,908,000	(6,158,000)	4,750,000	9,981,394	(5,231,394)	This went up since there was patrons day celebration, engagement of security firm and police officers at the camp
Projects & Partnerships Expenses	2,070,000	(1,320,000)	750,000	4,421,399	(3,671,399)	Include donor funded projects
Camps & Sites Expenses	55,497,000	(40,950,000)	14,547,000	-	14,547,000	Cost moved to specific cost items
Depreciation: Property, Plant & Equipment's				7,058,567	(7,058,567)	Non-Cash item
BP Shop Expenses	6,352,820	(2,702,000)	3,650,820			
Contingency	9,831,054		5,442,929	-	5,442,929	
Total Expenses	253,359,000	(107,521,875)	141,449,000	150,909,445	(18,201,266)	
Surplus / (Deficit) for the period					(35,556,316)	

The notes set out on pages 7 to 25 form an integral part of the Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

1. 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 association's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 7

(a) The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the association

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue Recognition

The Association recognizes income and revenue when earned. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

b) Receivables

Receivables are stated at nominal value, less provision for any amounts to be irrecoverable.

c) Sales of Goods

Revenue from 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's probable that the economic benefits or service potential associated with the transaction will flow to the Association.

d) 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 the revenue.

e) Budget information

The annual budget is prepared on the accrual basis, that is, all planned costs and incomes are presented in a single statement to determine the needs of the Association.

The annual budget is prepared on the accrual basis, that is, all planned costs and incomes are presented in a single statement to determine the needs of the Association.

f) Investment Property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement costs of the components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the cost of day-to-day maintenance of investment property.

g) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment loss. The 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 entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly.

Depreciation

Property, plant and equipment are initially recorded at cost/valuation. Depreciation is calculated on reducing balance basis to write down the cost of each asset to its residual value over its predetermined useful life. The annual depreciation rates in use are as shown below:

Land	Nil
Building	2.5%
Motor vehicle	25%
Computers	30%
Furniture & Fittings	12.5%
Equipment & Machinery	12.5%
Amortization	30%
Work in Progress	Nil

h) Leases

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.

i) Inventories

Inventories are measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is measured at the lower cost and current replacement value.

j) Provisions

Provisions are recognized when the Association 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 obligation.

k) Contingent Liabilities

The Association 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 can be made of the amount of the obligation.

l) Contingent Assets

The Association does not recognize a contingent asset, but discloses details of 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 Association. Expenditure on acquired ERP software programs is capitalized and amortized on the straight-line basis over their expected useful lives, normally not exceeding three years.

m) Intangible assets

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.

n) Reserves

The Association creates and maintains reserves in terms of specific requirements

o) Employee Benefits

The Association operates a staff retirement benefit scheme for its employees. The scheme which was established in 1st January, 2019 operates in accordance with the provisions of the Retirement Benefits Act, 1997.

p) Related Parties

The Association 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 Association or vice versa.

q) Bad Debts

Bad debts are written off when all reasonable steps to recover them have been taken without success in the year in which they are identified as irrecoverable.

r) Trade Payables

Payables are stated at nominal values less amounts not expected to be payable.

s) Tax Status

The Association is exempted from payment of Income Tax under Section 13 (2) of the Income Tax Act (Cap 470)

t) Liquidity risk management

Liquidity risk is the risk that the association will not be able to meet its financial obligations as they fall due. The Association's approach to managing liquidity risk is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Association's reputation. The Association manages liquidity risk by maintaining adequate reserves and banking facilities by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

u) Financial risk management

The Kenya Scouts Association seeks to minimise its exposure to financial risk by investing only in secure government bills and bonds. There are no financial liabilities like loan overdraft other than suppliers' liabilities.

✓ Currency Risk

The Kenya Scouts Association bank accounts are denominated in Kenya Shillings as shown in Note 25, except for Equity Dollar Account which is domiciled at Equity Kibera Branch and KCB Dollar account domiciled at KICC Brank. Income and expenses are settled in Kenya Shillings hence there is minimal or no exposure to currency risk.

✓ Interest rate risk

Interest rate risk arises from possible impact of changes in interest rates on the value of financial instruments. By investing only in government treasury bills, The Kenya Scouts Association has minimal exposure to interest rate risk.

✓ Interest rate risk

Interest rate risk arises from possible impact of changes in interest rates on the value of financial instruments. By investing only in government treasury bills, The Kenya Scouts Association has minimal exposure to interest rate risk.

✓ Credit risk

Credit risk is a risk that a party to financial instrument transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The association is exposed to minimum credit risk on the debtors account. The risk is minimised since most payment are made in advance for instance sale of uniform and camping fees.

v) 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 various commercial banks

and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to members of staff which were not surrendered or accounted for at the end of the financial year.

w) Comparative figures

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

x) Significant judgments and sources of estimation uncertainty

The preparation of the Association'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 Association 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 association. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

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

- The condition of the asset based on the assessment of experts employed by the association
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

NOTES TO THE FINANCIAL STATEMENTS (continued)

	2020	2019
	KSHS	KSHS
2 Government grant		
Transfer during the year	92,812,500	76,962,500
	92,812,500	76,962,500
3 Partners' Contribution		
WOSM	1,365,681	1,635,089
WWF-K	450,500	643,230
Vi Agroforestry	3,756,000	-
Others	1,260,643	-
WEB Rangers	-	407,000
	6,832,823	2,685,319
4 Programmes Revenue		
Youth Programmes Certificates	6,091,888	2,699,425
Competition Fees	-	592,255
Founderee & Centenary	-	868,647
Registration	-	1,949,473
Sundry Others	-	89,824
Jamboree	-	79,200
	6,091,888	6,278,824
5 Training Revenue		
Woodbage Receipts & ALT Fees	533,280	1,690,630
	533,280	1,690,630
6 Camps & Sites Revenue		
Embu	4,960,465	9,101,818
Kilifi Camp	7,900	-
Rowallan Camp	3,244,555	7,772,462
Machakos	94,100	35,600
Nyeri	615,280	261,760
Siaya Camp	204,115	119,620
	9,126,415	17,291,260
7 Sundry Revenue		
Rental Income	5,192,275	1,284,000
Staff Loan Interest	183,725	142,360
County Support	1,410,990	-
Other Sundries	200,000	4,222,667
	6,986,990	5,649,027

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Gross Revenue from Shop	2020	2019
	KSHS	KSHS
Sales of Scouts Uniforms & Camping gears	53,273,314	77,158,127
Cost of Sales		
Opening Stock	10,234,609	10,936,347
Add : Purchases	74,048,726	57,429,421
Less: Closing Stock	(38,738,305)	(10,234,609)
Cost of goods	45,545,030	58,131,159
Gross Profit	7,728,284	19,026,968
Less Operating Expenses	6,018,231	1,357,005
Net Profit/(Loss) from Shop Operations	1,710,053	17,669,963
9 Youth Programmes Expenses		
Certificates	1,667,600	2,723,400
Competition	5,905,800	5,117,134
Founderee	1,541,050	3,205,740
Jamboree	128,410	1,140,780
National Youth Forum	995,398	535,290
Africa Scouts Day	-	2,610,040
Jota Joti	52,500	-
Data Entry	107,180	200,000
RRI	2,776,200	-
Humanitarian Programme	5,602,817	-
Rover Centenary	-	4,451,789
Zonals Planning	173,900	343,500
	18,950,855	20,327,673
10 Training Expenses		
Woodbadge	1,775,870	1,607,420
Training of Trainers	90,500	-
County Coordinators	870,000	-
Elections and Induction	3,955,000	-
ALT Training	900,600	1,109,400
Capacity Building	-	1,585,900
	7,591,970	4,302,720

NOTES TO THE FINANCIAL STATEMENTS (continued)

	2020	2019
	KSHS	KSHS
11 Committees & Meetings' Expenses		
Annual general Meeting	-	3,679,066
National Scouts Board	2,925,850	2,398,700
Programme Committee	3,000	237,250
Task Force and Adhoc Meetings	2,013,942	847,700
Shops, Camps and Sites Meetings	665,889	23,600
National Youth Committee	-	1,616,200
Training committee	90,150	198,180
National Admin	769,900	3,740,100
Audit & Risk Committee	-	97,400
Executive Committee	687,950	388,531
Finance Committee Meeting	71,000	215,882
Technical Committee Meeting	54,050	647,300
Disciplinary Meeting	-	58,189
Adults in Scouting Meeting	861,050	181,700
	8,142,781	14,329,798
12 County Scouts Support		
	2,716,660	5,682,467
	2,716,660	5,682,467
13 International events	10,679,547	3,136,657
	10,679,547	3,136,657
14 Salaries and Staff Benefits		
Salaries & Wages	32,818,401	25,588,402
Medical Expenses	3,293,171	4,518,810
Staff Welfare	2,341,343	1,529,691
Group Life Insurance	475,436	159,665
Benovelent Fund	156,100	164,000
Pension	4,033,795	-
Staff Other Expenses	61,376	52,400
	43,179,622	32,012,968

NOTES TO THE FINANCIAL STATEMENTS (continued)

	2020	2019
	KSHS	KSHS
15 Administrative Costs		
Communication Cost	883,000	731,500
Postage & Courier	1,049,366	793,168
Office Stationery	351,924	378,830
Printing and Production	1,106,672	658,166
Subscription Fees	2,306,701	2,424,602
Utilities	1,649,886	1,364,684
Office Expenses	-	767,474
Bank and Mpesa Charges	336,304	229,342
Audit Cost	425,000	580,000
Professional Fees	3,353,731	358,800
Repairs and Maintenance	6,714,624	266,884
Vehicle Expenses	3,223,558	2,868,861
Cleaning & sanitation	190,660	168,749
Restaurant Expenses	3,271,668	-
Chief Scout/Commissioner	50,000	440,350
Land Documentation	59,500	29,000
Asset Tagging	-	83,076
Legal Fees	1,075,587	-
Local Travel	1,518,238	168,500
Recruitment	114,840	-
Centres Visits	316,822	303,230
	27,998,081	12,615,216
16 Communication & Corp Affairs		
Advertisement	946,126	300,480
Internet	1,111,231	519,093
Office Telephone	402,050	-
Website Maintenance	763,000	241,500
Newspapers and Magazines	27,380	-
Event Coverage	369,000	-
Documentary	1,240,750	-
Publications	970,930	-
ERP Support	1,289,040	-
IT Maintenance	149,050	-
Communications Intern	-	30,000
	7,268,557	1,091,073

NOTES TO THE FINANCIAL STATEMENTS (continued)

	2020	2019
	KSHS	KSHS
17 Headquarters expenses: For Camps & Sites		
Siaya Scouts Centre	869,318	662,201
Kilifi Support	358,335	24,626
Machakos scouts centre	477,179	174,278
Busia Centre	162,050	-
Kayaba Scouts Camp	435,913	-
Murang'a Camp	28,517	61,050
Nyamira	-	44,100
BP Shop	-	180,593
Other Costs	588,700	-
Rowallan Camp	-	95,900
	2,920,012	1,242,748
18 Messengers of Peace-WOSM	-	1,672,886
19 Security & Special Programmes		
Safety and Security	5,308,714	1,897,327
Investiture	6,500	245,350
KSA Events and National Days Celebrations	4,666,180	434,600
Nacada Kisumu Event	-	40,000
Patron's Day	-	1,372,740
Capacity Building	-	338,000
Souvenirs	-	52,000
	9,981,394	4,380,017
20 Projects & Partnerships Expenses		
Projects	3,641,063	-
Tailoring	780,336	2,820,169
	4,421,399	2,820,169
21 Camps & Sites Expenses		
Embu	-	8,820,736
Rowallan	-	5,876,049
Nyeri	-	524,559
	-	15,221,344

NOTES TO THE FINANCIAL STATEMENTS (continued)

	2020 KSHS	2019 KSHS
22 Cash and Cash Equivalents		
Barclays Bank - A/C No. 0821086574	(36,432)	(3,900)
Barclays Bank - A/C No. 0821086558	478,989	496,083
Equity Bank Operations - A/C No. 1170299559323	3,044,168	1,459,428
Equity Bank Main - A/C No.1510260829573	19,672,817	61,961,291
I & M Bank - A/C No. 00200081541201	4,747,208	3,226,680
KCB US Dollar - A/C No. 1112620192	259,626	249,383
KCB Moot 1 - A/C No. 1108788971	2,922,896	2,182,595
Equity Bank Vi Agroforestry	545,434	-
Pay bill - 963350	17,500,023	27,262,981
Centre & Camps Accounts		
Embu Centre, Equity Bank - A/C No. 1510262146188	552,981	2,066,489
Kilifi Centre, Equity Bank - A/C No. 1510262196329	76,714	3,814
Machakos Centre, Equity Bank - A/C No. 1510262146295	96,978	2,878
Rowallan Camp, Equity Bank - A/C No. 1510262213835	4,196,270	6,519,636
Siaya Centre, Equity Bank - A/C No. 1510262146312	334,095	134,080
Nyeri Centre, Equity Bank - A/C No. 1510262146255	450,432	93,369
Miritini Centre, Equity Bank - A/C No. 1510263534201	1,730,642	1,680,642
USD Account Equity-A/C No. 1510263534342	60,813	60,813
Shop Accounts		
Barclays Bank - A/C No, 0821086582	1,012,206	1,012,594
Equity Bank - A/C No. 1510260829601	(1,361,923)	7,187,639
Equity Agency - 0240260966845	4,496	5,496
Equity Agency 0242260966777	111,010	111,010
County Scouts Accounts		
Equity Bank -KSA Nairobi	992	12,312
Equity Bank - KSA Mombasa	740	980
Equity Bank- KSA Kwale	8,915	9,035
Equity Bank Kilifi	448	6,468
Equity Bank - KSA Tana River	274	94
Equity Bank Taita Taveta	42,662	34,012
Equity Bank Marsabit	143	486

NOTES TO THE FINANCIAL STATEMENTS (continued)

	2020	2019
	KSHS	KSHS
County Scouts Accounts		
Equity Bank Meru	22,985	105
Equity Bank Embu	8,529	195,449
Equity Bank Mwingi	61,508	83,963
Equity Bank Machakos	2,722	3,322
Equity Bank Makueni	401	132,261
Equity Bank Nyeri	496	44,146
Equity Bank Kirinyaga	1,285	1,405
Equity Bank - KSA Muranga	1,310	173,210
Equity Bank Kiambu	13,355	54,635
Equity Bank Tharaka Nithi	186	486
Equity Bank - KSA Turkana	115,165	65,165
Equity Bank - KSA Trans Nzoia	9,048	96,008
Equity Bank - KSA Uasin Gishu	938	10,768
Equity Bank Elgeyo Marakwet	40,535	77,135
Equity Bank Nandi	54	174
Equity Bank Laikipia	35,798	1,118
Equity Bank -KSA Nakuru	70,941	71,841
Equity Bank - KSA Narok	646	65,086
Equity Bank Kajiado	3,753	4,353
Equity Bank Kericho	745	865
Equity Bank Bomet	1,283	1,883
Equity Bank Kakamega	4,902	5,022
Equity Bank Bungoma	17	117
Equity Bank Busia	1,723	963
Equity Bank Siaya	555	675
Equity Bank Kisumu	51,205	71,100
Equity Bank Homa Bay	156	130,696
Equity Bank Migori	386	154,866
Equity Bank Kisii	1	241
Equity Bank Nyamira	2,064	21,184
Equity Bank Nyandarua	381	110,981
Equity Bank - KSA West Pokot	6,188	168
Equity Bank Baringo	49,644	356
Equity Bank Vihiga	555	1,155
Equity Bank Wajir	3,845	16,085
Equity Bank Garissa	966	86
Equity Bank Samburu	440	560
Equity Bank Isiolo	11	13,951
	56,968,333	117,387,967

NOTES TO THE FINANCIAL STATEMENTS (continued)

	2020 KSHS	2019 KSHS
23 Receivables from Exchange Transaction		
BP Shop Debtors	7,937,892	-
Receivable from Bosco Sombe	190,000	190,000
Prepaid Insurance-APA Insurance	3,053,515	2,761,609
Embu Debtors	159,000	-
BP House Rent	3,515,445	963,304
	14,855,852	3,914,913
24 Receivables from Non- Exchange Transaction		
Staff Salary Advances	3,681,524	1,768,516
	3,681,524	1,768,516
25 Inventories		
Rowallan	597,817	6,157,318
Tailoring	168,000	195,500
Kakamega	815,895	-
Embu	1,485,392	-
Nakuru	1,126,724	-
Main store	26,707,216	-
Nyeri	1,644,405	-
Kisumu	1,087,183	-
Certificates	565,232	-
BP Shop	4,531,566	3,881,790
Total	38,729,429	10,234,609

26 Restricted Funds

Details	As at 01.07.2019	Transfers	Payments	As at 30.06.2020
	KSHS	KSHS	KSHS	KSHS
Barclays ESP A/C No - 0821086558	493,563	-	12,300	481,263
I & M CRS - A/C No - 00200081541201	3,226,679	5,394,628	-	8,621,307
KCB Dollar A/C No - 1112620192	250,366			250,366
KCB MOYA A/C No. 1112039279	(1,904)			(1,904)
KCB MOOT 1 A/C No - 1108788971	682,040		1,256,527	(574,487)
	4,650,744	5,394,628	1,268,827	8,776,545

27 Payables and Accruals

	2020 KSHS	2019 KSHS
Details of Creditors		
HQ Creditors	11,577,069	2,488,199
Total Payables	11,577,069	

NOTES TO THE FINANCIAL STATEMENTS (continued)

28 Fixed Assets	Land	Buildings	Motor vehicles	Computers	Furniture, Fixtures & Fittings	Equipment	Work in Progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		Kshs
29 Cost/Valuation								
As at 30/06/2017	1,663,800,000	158,200,000	10,736,500	2,264,885	4,018,080	906,310	11,350,420	1,851,276,195
Additions	-	-	-	224,415	618,000	1,702,412	-	2,544,827
As at 30/06/2018	1,663,800,000	158,200,000	10,736,500	2,489,300	4,636,080	2,608,722	11,350,420	1,853,821,022
Additions	2,024,709	13,272,204	669,120	394,849	568,840	1,249,433	-	18,179,155
As at 30/06/2019	1,665,824,709	171,472,204	11,405,620	2,884,149	5,204,920	3,858,155	11,350,420	1,872,000,177
Additions	-	2,516,938	-	2,451,592	852,624	6,707,453	-	12,528,607
As at 30/06/2020	1,665,824,709	173,989,142	11,405,620	5,335,741	6,057,544	10,565,608	11,350,420	1,884,528,784
Depreciation and Impairment								
As at 30/06/2017	-	25,513,110	6,241,499	1,737,065	2,461,898	906,310	-	36,859,882
Disposals	-	-	-	-	-	-	-	-
Charge for the year	-	3,317,172	1,123,750	225,671	271,773	212,801	-	5,151,167
As at 30/06/2018	-	28,830,282	7,365,249	1,962,735	2,733,671	1,119,112	-	42,011,049
Disposals	-	-	-	-	-	-	-	-
Charge for the year	-	3,566,048	1,010,093	115,177	308,906	821,713	-	5,821,937
As at 30/06/2019	-	32,396,330	8,375,342	2,077,912	3,042,577	1,940,825	-	47,832,986
Disposals	-	-	-	-	-	-	-	-
Charge for the year	-	3,539,820	757,570	977,349	376,871	1,078,098	-	6,729,707
As at 30/06/2020	-	35,936,151	9,132,911	3,055,261	3,419,448	3,018,923	-	54,562,693
29. Fixed Assets	Land	Buildings	Motor vehicles	Computers	Furniture, Fixtures & Fittings	Equipment	Work in Progress	Total

	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Net Book Value							
As at 30/06/2020	1,665,824,709	138,052,991	2,272,709	2,280,480	2,638,096	7,546,685	11,350,420
As at 30/06/2019	1,665,824,709	142,641,922	4,040,371	921,414	2,471,249	2,739,043	11,350,420
As at 30/06/2018	1,663,800,000	132,686,890	4,495,001	752,235	2,174,182	1,702,412	11,350,420
							1,829,966,091
							1,829,989,128
							1,816,961,140

NOTES TO THE FINANCIAL STATEMENTS (continued)

30 INTANGIBLE ASSETS-ERP System

	2019/2020	2018/2019	2017/2018	2016/2017
	KSHS	KSHS	KSHS	KSHS
Cost	4,385,973	2,819,973	2,819,973	2,819,973
30th June 2018	4,385,973		2,819,973	2,819,973
Additions	-	1,566,000	1,566,000	-
Cost As at 30/06/2018	4,385,973	4,385,973	4,385,973	2,819,973
Amortization				
Accumulated Amortization	3,289,773	2,622,575	2,537,976	1,691,984
Charge for the year	328,860	667,198	84,599	845,992
30th June	3,618,633	3,289,773	2,622,575	2,537,976
Net Book Value	767,340	1,096,200	1,763,398	281,997
Total				

31. General Fund

Balance as at 01.07.2019	950,532,433
Surplus /(Deficit) for the period	(26,779,064)
Net Movement during the year	
Balance as at 30.06.2020	923,753,369

32. FINANCIAL RISK MANAGEMENT

i) Capital Risk Management

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

	2019-2020	2018-2019
	Kshs.	Kshs.
General Fund	923,753,369	950,414,848
Revaluation Reserve	1,006,753,186	1,006,753,186
Restricted Fund	2,921,378	4,617,514
Total funds	1,933,427,933	1,961,785,548
Total borrowings	-	-
Less: cash and bank balances	(57,004,765)	(117,387,967)
Net debt/(excess cash and cash equivalents)	1,876,423,168	1,844,397,581
Gearing	0.97%	0.9%

NOTES TO THE FINANCIAL STATEMENTS (continued)

33. RELATED PARTY BALANCES

Nature of related party relationships

Entities and other parties related to the entity 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

The Government of Kenya is the principal shareholder of the association, holding 100% of the association's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external. Other related parties include:

- i) The National Government;
- ii) The Parent Ministry;
- iii) Key management;
- iv) Board of directors;

Transactions with related parties

	2020	2019
	Kshs	Kshs
a) Sales to related parties		
Sales of goods to xxx	-	-
Sales of services xxx	-	-
Total	-	-
b) Grants from the Government		
Grants from National Govt	92,812,500	76,962,500
Grants from County Government	-	-
Donations in kind	-	-
Total	92,812,500	76,962,500
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 the CEO	-	-
Compensation to key management	-	-
Total	92,812,500	76,962,500

NOTES TO THE FINANCIAL STATEMENTS (continued)**35. SEGMENT INFORMATION**

The Association has the following camps and centres

- a. Rowallan Camp
- b. Embu Scouts Centre
- c. Siaya Camp
- d. Machakos Camp
- e. Kilifi Camp
- f. Kayaba Camp
- g. Busia Camp
- h. Nyeri Camp

The revenues and expenses from this centres have been included in the report.

36. EVENTS AFTER THE REPORTING PERIOD

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

37. ULTIMATE AND HOLDING ENTITY

The entity is a Semi- Autonomous Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya.

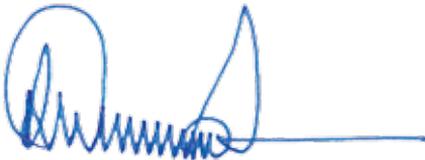
38. CURRENCY

The financial statements are presented in Kenya Shillings (Kshs).

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Parcels of land without title Deeds	Have a taskforce constituted to pursue land documentation	Moses Danda NEC	Not Resolved	In 3 Years
1.2	Parcels of land omitted from financial statements	The Taskforce in collaboration with county scouts commissioners to pursue land documentation	Moses Danda NEC	Not Resolved	In 2 Years



**(Chief Commissioner)
Chairman of the Board**

Date: 12.09.2020

APPENDIX II: INTER-ENTITY TRANSFERS**ENTITY NAME:** The Kenya Scouts Association**Break down of Transfers from the State Department of Ministry of Education****FY 19/20**

a. Recurrent Grants			
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
	Total	-	
b. Development Grants			
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
	Total	-	
c. Direct Payments			
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
Quarter 1	15/08/2019	23,125,000	2019/2020
Quarter 2	31/10/2019	23,437,000	2019/2020
Quarter 3	28/01/2020	23,125,000	2019/2020
Quarter 4	23/04/2020	23,125,000	2019/2020
	Total	92,812,500	
d. Donor Receipts			
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
		-	
	Total	-	

The above amounts have been communicated to and reconciled with the parent Ministry

Finance Officer
The Kenya Scouts Association



Sign _____





THE KENYA SCOUTS ASSOCIATION

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