

### KENYA ORCHARDS LIMITED

**FINANCIAL STATEMENTS AND DISCLOSURES FOR THE PERIOD ENDED 30TH JUNE 2024**

1. STATEMENT OF FINANCIAL POSITION		30.06.2024	30.06.2023
		Kshs	Kshs
		Unaudited	Unaudited
<b>A. ASSETS</b>			
1	Property, Plant and Equipment	16,847,482	19,782,286
2	Investment	5,123	5,977
3	Deferred tax assets	5,654,811	6,248,800
4	Current tax	798,342	392,000
5	Inventories	50,861,785	43,891,934
6	Trade and Other receivables	65,260,939	78,754,156
	<b>TOTAL ASSETS</b>	<b>139,226,541</b>	<b>149,075,153</b>
<b>B. LIABILITIES</b>			
7	Borrowings	2,290,890	3,184,922
8	Trade and other payables	52,564,145	62,788,839
	<b>TOTAL LIABILITIES</b>	<b>54,855,035</b>	<b>65,973,761</b>
	<b>NET CURRENT ASSETS (A - B)</b>	<b>84,373,506</b>	<b>83,101,392</b>
<b>C. SHAREHOLDERS' FUNDS</b>			
9	Share capital	57,228,746	57,228,746
10	Revaluation reserve	148,449	157,508
11	Accumulated losses	(29,385,615)	(30,611,798)
12	Proposed dividends	110,000	55,000
	<b>TOTAL SHAREHOLDERS' FUNDS</b>	<b>28,101,580</b>	<b>26,829,466</b>
<b>D. NON CURRENT LIABILITIES</b>			
13	Borrowings	56,271,926	56,271,926
	<b>TOTAL LIABILITIES AND SHAREHOLDERS' FUNDS (C + D)</b>	<b>84,373,506</b>	<b>83,101,392</b>
<b>2. STATEMENT OF COMPREHENSIVE INCOME</b>			
<b>PARTICULARS</b>			
<b>1.0 INCOME</b>			
	Revenue	27,142,480	31,357,151
<b>2.0 COST OF SALES</b>			
2.1	Opening stock	52,592,705	41,718,914
2.2	Purchases	19,971,507	28,147,308
	Direct Cost:		
2.3	Depreciation for plant and equipment	1,004,722	1,148,253
2.4	Closing Stock	(50,661,785)	(43,891,934)
	<b>TOTAL COST OF SALES</b>	<b>22,907,149</b>	<b>27,122,541</b>
	<b>3.0 GROSS PROFIT</b>	<b>4,235,331</b>	<b>4,234,610</b>
	<b>3.0 OTHER INCOME</b>	<b>769,855</b>	<b>-</b>
4.0	(LOSS) ON VALUATION OF SHARES	-	-
5.0	TOTAL ADMINISTRATIVE EXPENSES	(2,981,727)	(1,423,773)
6.0	TOTAL SELLING AND DISTRIBUTION EXPENSES	(621,663)	(585,153)
7.0	TOTAL ESTABLISHMENT EXPENSES	(27,969)	(31,952)
8.0	TOTAL FINANCE COST	(146,498)	(258,751)
9.0	PROFIT BEFORE TAX	1,227,329	1,934,981
10.0	Income tax	(368,199)	(580,494)
11.0	<b>PROFIT AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<b>859,130</b>	<b>1,354,487</b>
<b>3. STATEMENT OF CHANGES IN EQUITY FOR THE YEAR</b>			
	<b>BALANCE AS AT BEGINNING</b>	<b>27,242,450</b>	<b>25,529,979</b>
	Net Profit	859,130	1,354,487
	<b>TOTAL COMPREHENSIVE INCOME</b>	<b>28,101,580</b>	<b>26,884,466</b>
	Preference Dividends Paid	-	(55,000)
	<b>BALANCE AS AT END</b>	<b>28,101,580</b>	<b>26,829,466</b>
<b>4. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
	Profit for the year	1,227,329	1,934,981
	Adjustments for:		
	Depreciation of property, plant and equipment	1,226,930	1,477,547
	Profit on disposal of property, plant and equipment	(769,855)	-
		1,684,404	3,412,528
	Changes in operating assets and liability		
	Decrease/(increase) in inventories	1,930,920	(2,173,020)
	Increase in trade and other receivables	(2,068,258)	(1,670,090)
	Decrease in trade and other payables	(2,203,356)	(292,557)
	Cash generated from operations	(656,290)	(723,139)
	Tax paid	(406,342)	-
	Net cash used in Operations	(1,062,632)	(723,139)
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	Proceeds on disposal of property, plant and equipment	1,000,000	-
	Net cash from Investing Activities	1,000,000	-
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	Dividends paid	-	(55,000)
	Net cash used in Financing Activities	-	(55,000)
	Net decrease in cash and cash equivalents	(62,632)	(778,139)
	At the start of the year	(2,228,258)	(2,406,793)
	<b>CASH AND CASH EQUIVALENT AT THE END OF THE YEAR</b>	<b>(2,290,890)</b>	<b>(3,184,922)</b>

These financial statements are extracts from the unaudited financial statements of the Company for the period ended 30th June 2024. The financial statements were approved by the board of directors on 22nd August 2024 and were signed on its behalf by:

Mr T. K. Patel (Chairman)      Mr. V. T. Patel (Director)

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## REPUBLIC OF KENYA COUNTY GOVERNMENT OF TURKANA COUNTY PUBLIC SERVICE BOARD

### VACANCIES

Turkana County Public Service Board invites applications from competent and qualified persons to fill the following positions:

S/No	Ref	Designation	Job/Group	No. of Posts	Terms of Service
1.	REF:TUR/CPSB/002/2024/2025	County Solicitor	CPSB 02 J/G "S"	1	Contract
2.	REF:TUR/CPSB/003/2024/2025	Director Internal Audit	CPSB 03 J/G "R"	1	Contract
3.	REF:TUR/CPSB/004/2024/2025	Director Natural Resources	CPSB 03 J/G "R"	1	Contract
4.	REF:TUR/CPSB/005/2024/2025	Director Mineral Resources	CPSB 03 J/G "R"	1	Contract
5.	REF:TUR/CPSB/006/2024/2025	Ward Administrator (Kalapata, Lokichoggio.)	CPSB 06 J/G "N"	2	Permanent and Pensionable
6.	REF:TUR/CPSB/007/2024/2025	Village Administrator <b>Kakuma Ward</b> – Lorengo Village Unit, <b>Letea Ward</b> – Kalimapus Village Unit <b>Lobei/Kotaruk Ward</b> Nadapal Village Unit (Kalemunyang) and <b>Lapur Ward</b> - Kokuro Village Unit	CPSB 11 J/G "H"	4	Permanent and Pensionable
7.	REF:TUR/CPSB/008/2024/2025	Director Land Reclamation	CPSB 03 J/G "R"	1	Contract
8.	REF:TUR/CPSB/009/2024/2025	Deputy Director Land Reclamation	CPSB 04 J/G "Q"	1	Contract

**Details of the Job Description and Job requirements are available at [www.turkana.go.ke](http://www.turkana.go.ke) and [www.nea.go.ke](http://www.nea.go.ke).**

#### HOW TO APPLY

Written applications, CV's copies of Certificates, Testimonials and Identity Card should be submitted in a sealed envelope clearly marked on the left side the position being applied for and addressed to:

**The Secretary,  
Turkana County Public Service Board,  
P.O. BOX 05, Lodwar, – 30500.**

**OR**

Delivered by hand at the reception desk at **Turkana County Public Service Board** Offices located along Nawoitrong road opposite Lodwar Club located off Kitale –Lodwar highway so as to reach the undersigned on or before **Tuesday 10<sup>th</sup> September, 2024** by 5.00pm (East African Time).

**Important information to all candidates;**

- v Only shortlisted candidates will be contacted
- v Any form of canvassing or lobbying will lead to automatic disqualification

**N/B Youth, Women and Persons Living with disability (PWDs) are encouraged to apply.**

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## COUNTY GOVERNMENT OF KAKAMEGA

### COUNTY ASSEMBLY OF KAKAMEGA

P. O. BOX 1470 – 50100, KAKAMEGA    TEL: +254715521221  
Website: [www.kakamega-assembly.go.ke](http://www.kakamega-assembly.go.ke)    Email Address: [clerk@kakamega-assembly.go.ke](mailto:clerk@kakamega-assembly.go.ke)

#### ADDENDUM 1 - OPEN TENDER NOTICE

This addendum is hereby issued to correct the Preliminary Requirements(MR), Technical evaluation criteria(TC) and to extend the closing date as below:-  
Kakamega County Assembly invited application from eligible services providers for the tender below:

S/NO	TENDER NO.	TENDER DESCRIPTION	TARGET	CLOSING DATE
1	KCA/OT/MED/04/2024-2025	PROVISION OF MEDICAL INSURANCE COVER FOR THE HONOURABLE SPEAKER, MEMBERS OF COUNTY ASSEMBLY(MCAs), BOARD MEMBERS AND STAFF	Open	2 <sup>ND</sup> SEPTEMBER 2024

Note:

1. Bidders **MUST** attach to the tender document copies of all mandatory required document as stipulated in the tender document.
2. Bidders are requested to make any further inquiries addressed to email address: [clerk@kakamega-assembly.go.ke](mailto:clerk@kakamega-assembly.go.ke) or [kakamegacountyassembly@gmail.com](mailto:kakamegacountyassembly@gmail.com)

The Addendum of this tender with detailed information can be downloaded free of charge from Kakamega County Assembly official website [www.kakamega-assembly.go.ke](http://www.kakamega-assembly.go.ke) or the PPIP portal [www.tenders.go.ke](http://www.tenders.go.ke).

Tender documents should be in plain sealed envelopes clearly marked with relevant category /tender number and description should be addressed to:

**THE CLERK  
KAKAMEGA COUNTY ASSEMBLY  
P.O BOX 1470-50100, KAKAMEGA.**

Or be deposited in the tender box placed at the COUNTY ASSEMBLY BOARDROOM as per the dates stated in respective tender documents. The BID document will be opened publicly in presences of bidders or their representative who is willing to attend at the Kakamega County Assembly boardroom.

**Donald K. Manyala, PhD  
CLERK OF THE COUNTY ASSEMBLY.  
Tuesday, 27<sup>th</sup> August ,2024**