

MAMBRUI SECONDARY SCHOOL
Annual report and financial statements
FOR THE YEAR ENDED 31ST DECEMBER 2018

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The following does not form an integral part of these financial statements:

Schedule of operating Income and Expenditure	Appendix I
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MAMBRUI SECONDARY SCHOOL
Annual report and financial statements
FOR THE YEAR ENDED 31ST DECEMBER 2018

SCHOOL INFORMATION

Board of Governors

Chairman	Mr. Jamal Hashim
Vice chairman	Mr. Omar Duhmy
Treasurer	Mr. Suleiman Batheif
Member	Ms. Halima Omar
Member	Mr. Ali Kidiku
Member	Mr. Aziz Mohamed Swaleh
Member	Mr. Mansor Naji
Member	Mr. Attas Sharrif Ali
Member	Mr. Ali Omar
Member	Prof. Abdallah Naji
Member	Mr. Warda Abdillah
Member	Ms. Fatma Mohamed
Member	Mr. Ali Athuman

Board of Trustees

Mansor Naji Said.
Sheikh Ali Kidiku
Omar A. Duhmy
Ali Athman
Attas Shariff
Jamall Hashim

Auditors

Said Abeid Said & Co
Certified Public Accountants
Amamd Bhuvan Building
Moi Avenue
P.O. Box , 82667 - 80100
Mombasa,
Kenya.

Principal Bankers

First Community Bank
P.O. Box 2012 - 80200
Lamu Road
Malindi Complex

Kenya Commercial Bank
P.O.Box 822 - 80200
Malindi

MAMBRUI SECONDARY SCHOOL
Report of the Trustees
FOR THE YEAR ENDED 31ST DECEMBER 2018

The board of Trustees submitted their report together with the audited financial statements for the year ended 31st December 2018, which disclose the state of affairs of the operations.

Incorporation

The school is registered in Kenya, and is domiciled in Kenya. The address of the registered office is as set out on page 1.

Principal activities

The principal activity of the school is to operate a mixed day and boarding school

Results and dividends

The net loss for the year is Shs. 2,886,722 (2017: loss Shs 513,996) and has been added to accumulated losses.

Auditors

Said Abeid Said & Co. continues in office in accordance with the company's Articles of Association and Section 719 of the Companies Act, 2015. The directors monitor the effectiveness, objectivity and independence of the auditor. The directors also approve the annual audit engagement contract which sets out the terms of the auditor's appointment and the related fees. The agreed auditor's remuneration of Shs 50,000 has been charged to profit and loss in the year.

By order of the board

Jamal Hashim
Chairman

Hashim 18/05/2019


Suleiman Batheif
Treasurer

MAMBRUI SECONDARY SCHOOL
Statement of Trustees' responsibilities
FOR THE YEAR ENDED 31ST DECEMBER 2018

The Trust Act Cap 164 requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the trust as at the end of the financial year and of its operating results for that year. It also requires the trustees to ensure that the trust maintains proper accounting records which disclose, with reasonable accuracy, the financial position of the trust. The trustees are also responsible for safeguarding the assets of the trust.

The Trustees accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards for SME's and the requirements of the Kenyan Trust Act Cap 164. The Trustees are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the trust as at 31 December 2018 and of its operating results for the year then ended. The Trustees further accept responsibility for the maintenance of accounting records which have been relied upon in the preparation of the financial statements, as well as on the adequacy of the systems of internal financial controls.

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

Approved by the board of Trustees on 18/05/2019 and signed on its behalf by:

Jamal Hisham
Chairman



Suleiman Batheif
Treasurer

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS MAMBRUI SECONDARY SCHOOL

Report on the Financial Statements

We have audited the annual financial statements of Mambui Secondary School set out on pages 6 to 13, which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in trust funds and statement of cash flows for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of Mambui Secondary School as at 31 December 2018, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Kenya, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The directors are responsible for the other information. Other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Trustees' Responsibility for the Annual Financial Statements

The trustees are responsible for the preparation and fair presentation of these annual financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of Kenyan Trustees act 2015, and for such internal control as the trustees determine is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company'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 the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- i) 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 our 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.
- ii) obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii) evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) conclude on the appropriateness of 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 company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- v) 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Opinion

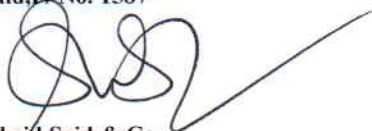
In our opinion, the accompanying financial statements give a true and fair view of the state of financial affairs of the Society as at 31st December 2017 and of its financial performance and cash flows for the year then ended.

Report on Other Legal Requirements

As required by law we report to you, based on our audit, that:

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- ii) In our opinion, proper books of account have been kept by the Society, so far as appears from our examination of those books; and
- iii) The Society's financial position and income and statement account are in agreement with the books of account.

The engagement partner responsible for the audit resulting in this independent auditors report was FCPA Said Abeid Said, P/ No. 1587



20/05/2019

Said Abeid Said & Co
Certified Public Accountants
Mombasa

MAMBRUI SECONDARY SCHOOL

Financial statements

FOR THE YEAR ENDED 31ST DECEMBER 2018

COMPREHENSIVE INCOME STATEMENTS

	Appendix	2018 Shs	2017 Shs
Income	I	15,461,668	18,438,333
Employment Expenses	I	(8,537,726)	(9,128,315)
Administrative expenses	I	(9,810,664)	(9,824,014)
Net deficit for the year		<u><u>(2,886,722)</u></u>	<u><u>(513,996)</u></u>

MAMBRUI SECONDARY SCHOOL
Financial statements
FOR THE YEAR ENDED 31ST DECEMBER 2018

FINANCIAL POSITION

	Note	2018 Shs	2017 Shs
CAPITAL EMPLOYED			
Capital fund		58,842,323	58,842,323
Accumulated (deficit)		(8,028,393)	(5,141,671)
Total accumulated funds		<u>50,813,930</u>	<u>53,700,652</u>
Non-current liabilities			
Borrowings	8	-	817,744
		<u>50,813,930</u>	<u>54,518,395</u>
REPRESENTED BY			
Non current assets			
Property plant & equipment	12	43,357,273	45,391,370
		<u>43,357,273</u>	<u>45,391,370</u>
Current assets			
Inventory	9	6,657,978	6,657,978
Trade & other receivables	5	14,083	1,655,685
Cash in hand and bank	6	1,092,662	1,189,588
Advance tax	10	110,160	-
		<u>7,874,883</u>	<u>9,503,251</u>
Current liabilities			
Trade and other payable	7	418,226	376,226
		<u>418,226</u>	<u>376,226</u>
Net current assets		<u>7,456,657</u>	<u>9,127,025</u>
Total assets		<u>50,813,930</u>	<u>54,518,395</u>

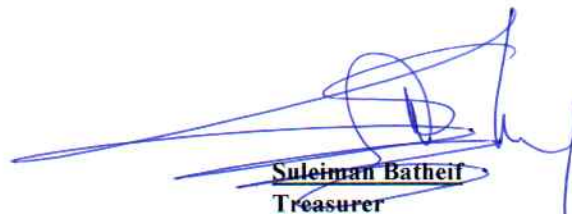
The financial statements on pages 6 to 13 were approved for issue by the board of Trustees on
were signed on its behalf by:

and



Mr. Jamal Hashim
Chairman

18/05/2019



Suleiman Batheif
Treasurer

MAMBRUI SECONDARY SCHOOL
Financial statements
FOR THE YEAR ENDED 31ST DECEMBER 2018

STATEMENT OF CHANGES IN EQUITY

	Capital Fund Shs	Accumulated losses Shs	Total Shs
At 1st January 2017	58,842,323	(4,627,675)	54,214,648
Net (Deficit) for the year	-	(513,996)	(513,996)
At 31st December 2017	<u>58,842,323</u>	<u>(5,141,671)</u>	<u>53,700,652</u>
	Capital Fund Shs	Accumulated losses Shs	Total Shs
At 1st January 2018	58,842,323	(5,141,671)	53,700,652
Net (Deficit) for the year	-	(2,886,722)	(2,886,722)
Prior year adjustment	-	73,440	73,440
At 31st December 2018	<u>58,842,323</u>	<u>(8,028,393)</u>	<u>50,813,930</u>

MAMBRUI SECONDARY SCHOOL
Financial statements
FOR THE YEAR ENDED 31ST DECEMBER 2018

CASH FLOW STATEMENT

	Note	2018 Shs	2017 Shs
Cash flows from operating activities			
Deficit before income tax		(2,886,722)	(513,996)
Depreciation on property plant & equipment	2	2,092,097	2,460,539
Prior year adjustments		-	(1,096,746)
Operating surplus before working capital changes		<u>(794,624)</u>	<u>849,797</u>
Decrease/ (increase)			
Trade and other receivables	5	1,641,603	(1,594,811)
Inventory	9	-	1,232,610
Increase / (decrease) in:			
Trade and other payables	7	42,000	(40,990)
Net cash generated from operating activities		<u>888,978</u>	<u>446,606</u>
Tax paid		<u>(110,160)</u>	<u>-</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	12	(58,000)	(423,050)
Net cash (used in) investing activities		<u>(168,160)</u>	<u>(423,050)</u>
Cash flows from financing activities			
Borrowings	8	(817,744)	(164,864)
Net cash generated from financing activities		<u>(817,744)</u>	<u>(164,864)</u>
Net (decrease) in cash and cash equivalents		(96,926)	(141,308)
Cash and cash equivalents at start of the year		1,189,588	1,330,896
Cash and cash equivalents at end of the year	6	<u>1,092,662</u>	<u>1,189,588</u>

1. Accounting policies

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

a) Basis of preparation

The financial statements are prepared in compliance with International Financial Reporting Standards for SME's under the historical cost convention, and are presented in the functional currency, Kenya Shillings (Shs).

The preparation of financial statements in conformity with International Financial Reporting Standards for SME's requires the use of estimates and assumptions. It also requires management to exercise its judgment in the process of applying the accounting policies adopted by the school. Although such estimates and assumptions are based on the trustees' best knowledge of the information available, actual results may differ from those estimates .

b) Revenue recognition

Income represents trust fees and other related trust activities that generate income. It is recognised in the period which the trust undertakes its operations to serve the students.

Apart from the trust's income, the trust also receives annual grant (donation) from Sheikh Khalifa foundation in the Abu Dhabi and the amount vary from year to year and is determined by the foundation.

c) Provision for liabilities and charges

Provisions are recognised when the trust has a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made.

d) Retirement benefit obligations

The trust and the employees contribute to the National Social Security Fund (NSSF), a national defined contribution scheme, a registered pension scheme and also gratuity scheme for three staff members. Contributions are determined by local statute and the trust's contributions are charged to the profit and loss account in the year to which they relate.

The trust's obligations, both vested and unvested, to pay terminal gratuities to employees are recognised based on employees' service up to the reporting date and their salaries at that date. The net change in the obligation is recognised in profit or loss.

e) Taxation

The trust is exempted from income tax in accordance with the First Schedule Paragraph 10 of Income Tax Act. The tax exemption has been renewed for five years commencing from 2nd September 2014 to 2nd September 2019.

f) Financial instruments

Financial liabilities

All financial liabilities including borrowings are recognised initially at fair value plus the transaction costs and subsequently carried at amortised cost using the effective interest method.

g) Receivables

Receivables are recognised initially at fair value and are subsequently measured at amortised cost using the effective interest method.

A provision for impairment is recognised in the profit and loss account in the year when recovery of the amount due as per the original terms is considered doubtful. The provision is based on the difference between the carrying amount and the present value of the expected cash flows, discounted at the effective interest rate.

Receivables not collectable are written off against the related provisions. Subsequent recoveries of amounts previously written off are credited to the profit and loss account in the year of recovery.

h) Livestock and milk

Livestock are measured at cost. The fair value of livestock could not be determined. Milk is initially, measured at its fair value less estimated point-of-sale costs at the time of milking. The fair value of milk is determined based on the market price in the local area

MAMBRUI SECONDARY SCHOOL

Financial statements

FOR THE YEAR ENDED 31ST DECEMBER 2018

NOTES (CONTINUED)

i) Cash and cash equivalents

Cash and cash equivalents include cash in hand, term and fixed deposits with banking institutions and other short-term highly liquid investments in money market instruments with maturities of three months or less from the date of acquisition net of bank overdrafts. In the balance sheet, bank overdrafts are included as borrowings under current liabilities.

2 Critical accounting estimates and judgments

The trust makes estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial period. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including experience of future events that are believed to be reasonable under the circumstances.

i) Comparatives

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.

ii) Property, plant and equipment

Critical estimates are required in determining the depreciation rates for property, plant and equipment. The management determines these rates of depreciation based on their assessment of the useful lives of the various items of property, plant and equipment.

All categories of property, plant and equipment are initially recognised at cost. Cost includes expenditure directly attributable to the acquisition of the assets. Computer software, including the operating system, that is an integral part of the related hardware is capitalised as part of the computer equipment. All other items of property, plant and equipment are subsequently carried at cost less accumulated depreciation.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the school and the cost of the item can be measured reliably. Repairs and maintenance expenses are charged to the profit and loss account in the year in which they are incurred.

Increases in the carrying amount arising on revaluation are recognised in other comprehensive income and accumulated in equity under the heading of revaluation surplus. Decreases that offset previous increases of the same asset are recognised in other comprehensive income. All other decreases are charged to the profit and loss account. Annually, the difference between depreciation charge based on the revalued carrying amount of the asset charged to the profit and loss account and depreciation based on the asset's original cost is transferred from the revaluation surplus reserve to retained earnings.

Depreciation is calculated using the straight line method to write down the cost or the revalued amount of each asset to its residual value over its estimated useful life using the following annual rates:

	<u>Rate - %</u>
Bulding	2.0%
Fixtures & fittings	12.5%
Machinary & equipment	12.5%
Computers	30%
Motor vehicle	25.0%

As no parts of items of property, plant and equipment have a cost that is significant in relation to the total cost of the item, the same rate of depreciation is applied to the whole item.

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining operating profit. On disposal of revalued assets, amounts in the revaluation surplus reserve relating to that asset are transferred to retained earnings.

MAMBRUI SECONDARY SCHOOL

Financial statements

FOR THE YEAR ENDED 31ST DECEMBER 2018

	2018 Shs	2017 Shs			
3 Revenue					
Income	15,461,668	18,438,333			
	<u>15,461,668</u>	<u>18,438,333</u>			
4 Operating loss					
The following items have been charged in arriving at operating loss:					
Depreciation	2,092,097	2,460,539			
Auditors Fees	50,000	50,000			
	<u>2,142,100</u>	<u>2,510,539</u>			
5 Accounts receivable	14,083	1,655,685			
	<u>14,083</u>	<u>1,655,685</u>			
6 Cash and cash equivalents					
For the purpose of the cash flow statement, cash and cash equivalents comprise the following:					
Cash in hand	-	27,020			
Cash at bank	1,092,662	1,162,568			
	<u>1,092,662</u>	<u>1,189,588</u>			
7 Accounts payables	418,226	376,226			
	<u>418,226</u>	<u>376,226</u>			
8 Borrowings					
First community bank	-	817,744			
	<u>-</u>	<u>817,744</u>			
9 Inventory					
Stock	6,657,978	6,657,978			
	<u>6,657,978</u>	<u>6,657,978</u>			
10 Tax recoverable					
Previous tax bought forward		73,440			
Advance tax					
Date	Payment Registration Number	Vehicle Registration Number	Type of Vehicle	Vehicle / Ton Load Capacity	Amount
14/09/2018	2020180001821311	KCA 890N	Passenger carrying vehicles	51	36,720
					<u>36,720</u>
					<u>110,160</u>

11 Currency

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

MAMBRUI SECONDARY SCHOOL

Financial statements

FOR THE YEAR ENDED 31ST DECEMBER 2018

NOTES

2018
Shs **2017**
Shs

12 Property, plant and equipment

	Buildings Shs	Furniture Shs	Machinery & equipments Shs	Computers Shs	Motor vehicles Shs	Total Shs
At Cost						
At 01.01.2018	41,418,000	4,847,300	2,562,835	1,811,746	6,001,000	56,640,881
Addition	-	-	58,000	-	-	58,000
At 31.12.2018	<u>41,418,000</u>	<u>4,847,300</u>	<u>2,620,835</u>	<u>1,811,746</u>	<u>6,001,000</u>	<u>56,698,881</u>
Accumulated depreciation						
At 01.01.2018	3,410,267	1,994,638	870,007	872,352	4,102,246	11,249,511
Charge for the year	760,155	356,583	218,853	281,818	474,688	2,092,097
At 31.12.2018	<u>4,170,422</u>	<u>2,351,221</u>	<u>1,088,861</u>	<u>1,154,170</u>	<u>4,576,935</u>	<u>13,341,608</u>
Net Book Value						
At 31.12.2018	<u>37,247,578</u>	<u>2,496,079</u>	<u>1,531,974</u>	<u>657,576</u>	<u>1,424,065</u>	<u>43,357,273</u>
At 01.01.2018	<u>38,007,733</u>	<u>2,852,662</u>	<u>1,692,828</u>	<u>939,394</u>	<u>1,898,754</u>	<u>45,391,370</u>

MAMBRUI SECONDARY SCHOOL
Schedule of operating income & expenditure
FOR THE YEAR ENDED 31ST DECEMBER 2018

SCHEDULE OF OPERATING INCOME AND EXPENDITURE

	2018	2017
	Shs	Shs
1 INCOME		
Tuition	10,417,046	11,962,564
Admission fees	96,000	121,000
Boarding fees	4,276,542	5,592,269
T-Shirts	54,100	75,600
Educational Trips	295,480	225,800
School badge	8,200	13,700
Books	156,900	177,600
School I.D card	2,900	47,300
Computer fees	154,500	-
Interest received	-	222,500
	<u>15,461,668</u>	<u>18,438,333</u>
2 EMPLOYMENT EXPENSES		
Salaries	8,537,726	9,128,315
Total	<u>8,537,726</u>	<u>9,128,315</u>
3 ADMINISTRATIVE EXPENSES		
Donations	184,611	502,546
Bank charges	14,476	15,218
Audit fees	50,000	50,000
Boarding expenses	4,576,030	3,175,948
Utilities	536,408	681,550
Stationeries	515,039	410,756
Examination	34,957	3,750
Laboratory supplies	233,960	275,620
Medical expense	27,940	52,142
Telephone	24,100	20,300
Office expenses	141,130	205,815
Motor vehicles expenses	415,960	322,265
Advertisement & publicity	18,320	488,507
Repairs & maintenance	634,466	14,040
Travelling & entertainment	211,170	897,432
Insurance	100,000	233,587
Depreciation	2,092,097	2,460,539
Professional fees	-	6,000
	<u>9,810,664</u>	<u>9,824,014</u>

**MAMBRUI SECONDARY SCHOOL
TAX COMPUTATION**

FOR THE YEAR ENDED 31ST DECEMBER 2018

PIN

P051213989L

**WEAR AND TEAR SCHEDULE
FOR 12 MONTHS TO 31ST DECEMBER 2018**

RATE	Shs.	Shs.	Shs.	TOTAL
	30%	25%	12.5%	
	IV	II	IV	
WRITTEN DOWN VALUE	171,672	1,898,754	4,545,490	6,615,915
Addition	-	-	58,000	58,000
QUALIFYING COST:	171,672	1,898,754	4,603,490	6,673,915
Allowance	51,501	474,689	575,436	1,101,626
WRITTEN DOWN VALUE	120,170	1,424,066	4,028,053	5,572,289

TAX COMPUTATION

REPORTED (DEFICIT)	(2,886,722)
Add back	
Donation	184,611
Depreciation	2,092,097
	(610,014)
Less	
Wear & Tear Allowance	(1,101,626)
Adjusted profit	(1,711,640)
Less	
Loss brought forward	(1,182,811)
Prior year adjustment	73,440
Loss carried forward	(2,821,010)
Tax recoverable	
Previous tax bought forward	73,440

Advance tax

Date	Payment Registration Number	Vehicle Registrati Number	Type of Vehicle	Vehicle / Ton Load Capacity	Amount
14/09/2018	2020180001821311	KCA 890N	Passenger carrying vehicles	51	36,720
Tax recoverable					110,160