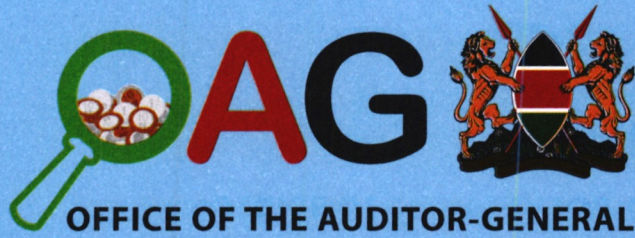


REPUBLIC OF KENYA



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REPORT

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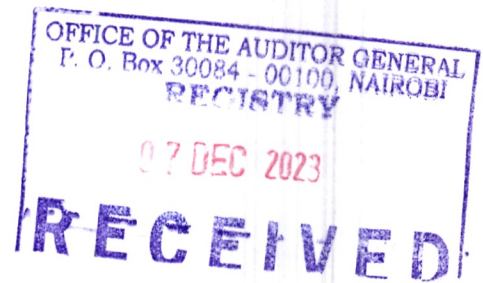
THE AUDITOR-GENERAL

ON

**NATIONAL ASSISTANCE TRUST
FUND FOR VICTIMS OF
TRAFFICKING IN PERSONS**

**FOR THE YEAR ENDED
30 JUNE, 2023**





REPUBLIC OF KENYA



MINISTRY OF LABOUR & SOCIAL PROTECTION

STATE DEPARTMENT FOR SOCIAL PROTECTION & SENIOR CITIZENS AFFAIRS

THE NATIONAL ASSISTANCE TRUST FUND FOR VICTIMS OF TRAFFICKING IN PERSONS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2023**

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1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board

B: Glossary of Terms

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

Comparative Year- Means the prior period.

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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2. Key Entity Information and Management

(a) Background information

National Assistance Trust Fund for Victims of Counter Trafficking in Persons was established by the Counter Trafficking in Persons Act No. 8 of 2010 Part V in September 2010 to assist victims of trafficking in persons. It is a Fund under The Directorate of Children's Services which falls under State Department of Social Protection and Senior Citizen Affairs.

The mandate of the Fund is to assist victims of trafficking in persons through provision of shelter and basic needs, resettlement, reintegration, psychosocial support, appropriate medical assistance and legal assistance and information and any other assistance that the victim may require.

(b) Principal Activities

The Trust Fund activities are executed by the Secretariat upon approval by the Board of Trustees. The main activities of the Trust Fund are:

- i. Payment of expenses arising from assistance to victims of trafficking. These are: -
 - Return to and from Kenya
 - Resettlement
 - Re-integration
 - Appropriate shelter and other basic needs
 - Psychosocial support
 - Appropriate medical assistance
 - Legal assistance and legal information
 - Any other necessary assistance that a victim may require
- ii. Payment of balance of damages awarded to victims by courts
- iii. Any other activity authorised by the Counter Trafficking in Persons Advisory Committee

(c) Key Management

The Trust Fund day-to-day Management is under the following key Organs:

No.	Designation	Name
1.	Board of Trustees	Board
2.	The CEO	Accounting Officer
3.	Management team	Secretariat

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(d). Fiduciary Management

The key Management personnel who held office during the FY ended 30th June 2023 and who had direct Fiduciary responsibility were:

	Designation	Name
1.	The Ag CEO and Board Secretary	Marygorret Mumbua Mogaka
2.	Deputy Director Children Services	Mary Mbuga
3.	Assistant Director Children Services	Ruth Njuguna
4.	Accountant	Hafiz Hussein Abbas
5.	Senior Social Development Officer	Derick Cheburet

(e) Entity Headquarters

Social Security House
Annex (Silo) Building
7th Floor
Bishop Road
P.O. Box 40326- 00100
Nairobi.

(f) Entity Contacts

Telephone :(254)
E-mail: countertraffickingkenya@gmail.com
Website:

(g) Entity Bankers

Kenya Commercial Bank
Branch: Milimani
P.O. Box 48400-00100
Nairobi

(h) Independent Auditors

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






(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112-00200
City Square, Nairobi
Kenya


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3. The Board of Trustees

During the year under review, the term of office of the Second Board expired on 9th December 2021, and there was a delay in appointment of the Third Board thus Fund continued to discharge its mandate mainly through the Secretariat. The term of office of the Third Board was appointed in March 2022 and inaugurated in September 2022.









Sn	Name/ Position	Photo	Qualifications
1	Kellen Thumuni Karanu- The Chairperson -NATF		-Over 35yrs experience dealing with Children in need of care including child trafficking victims. -Holds BA degree in Social Sciences from UoN -Certified Professional Mediator -Skills in Community Social Work Interventions
2	Veronica W. Mwangi- Member & Chair Advisory Committee		-An Advocate of the High Court of Kenya with 14 years' experience in Human Rights, Civil, Criminal & Family law -Holds Masters (MBA) degree in Strategic Management -Holds Post graduate Diploma from KSG- in SLDP -Holds Bachelor's Degree in Law (LLB) -Deputy Director of KNCHR -Current Chairperson of the Counter Trafficking in Persons Advisory Committee.
3	Julius Momata Gichana Treasurer		-B.A (Econ) University of Nairobi. -M.A. (Econ), Vanderbilt University USA. -Wide experience in public financial management at top level. -Well versed in immigration issues and labour issues at national and international levels, Excellent Negotiation skills & fundraising & Wide experience in management of donor funds.
4	Benson Mugo (MBS) Director Admin		-Represents the PS in the Board -Director Administration- State Department for Social Protection and Senior Citizen Affairs. -Hold Masters in Public Administration and BA Degree from UoN. -Has over 28yrs Experience in Public Administration
5	Faith Tabu Pesa		-Represents the PS Treasury in the Board -An Advocate of the High Court of Kenya with over 20 years' experience. -Holds Masters (LL.M.) form University of London -Holds Post graduate Degree from KSG -Holds Bachelor's Degree in Law (LLB) -Certified Public Secretary (CPS) -Current Legal Officer at The National Treasury and Planning

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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6	Marygorret Mumbua Mogaka		<ul style="list-style-type: none"> -The Ag CEO and Board Secretary -Director – Directorate of Children Services -Holds MA in Rural Sociology & Community Devt from the UoN -BA Degree from UoN -Higher Diploma in Psychological counselling from Methodist University/KIPC -Over 31 years’ experience in child protection and social work.
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**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2023**

4. Key Management Team

	Name	Photo	Details
1.	Marygorret M. Mogaka		-The Ag CEO and Board Secretary -Deputy Director – Directorate of Children Services
2.	Mary Mbuga		Deputy Director –Children Services,
3.	Ruth Njuguna		Assistant Director Children Services
4.	Hafiz Hussein Abbas		-Accountant -CPA(K) , B.com Finance & Accounting majors
5.	Pauline Muya		-Senior Children Officer
6.	Derick Cherogony Cheburet		-Senior Development Officer I
7.	Lilian Sellah Barasa		-Senior Development Officer I
8.	Agnes Birgen		-Children Officer I

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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5. Chairperson's Statement

The National Assistance Trust Fund for Victims of Trafficking in Persons is established under the Counter Trafficking in Persons Act, 2010. The Trust Fund was established in 2015 but only became operational in 2017. It is under the State Department for Social Protection and Senior Citizen Affairs, Ministry of Labour and Social Protection. It is managed by a Board of Trustees that comprises of a chairperson, four members and the CEO/Secretary.

The Trust Fund is for assisting victims of trafficking in persons in repatriation to or from Kenya; resettlement; re-integration; appropriate shelter and other basic needs; psychosocial support; appropriate medical assistance; legal assistance or legal information, including information on the relevant judicial and administrative proceedings; or any other necessary assistance that a victim may require. According to the Act, the Trust Fund can also be used to settle balance of damages awarded to a victim by a Court where the property forfeited by the trafficker is insufficient to cover the award.

During the financial year 2022-2023, the Fund continued to discharge its mandate. The Board was inducted on Government procedures and processes in September 2022. The induction provided the Board with knowledge and skills on how to conduct its business.

During the year, the Trust Fund assisted 90 victims. Some of the victims received screening and counselling support while others were returned to and repatriated out of the country. The Trust Fund also supported Thirty-Five (35) survivors of trafficking, in two groups (17 and 18 persons), to start income generating activities in the coast region on a pilot basis. The survivors had returned to the country from the Gulf countries and after screening were found to be suitable for assistance. It is envisaged that these survivors will be used to create awareness in their communities to prevent trafficking in persons.

Fighting trafficking in persons, which has a transnational angle, the Board requires a good understanding of the issue. One way of getting the knowledge is to interact with the key actors. The Board therefore undertook a learning visit to the border points of Namanga (Kajiado), Holili (Taita Taveta) and Lungalunga (Kwale). The Board held meetings with the Border Management Committees, security teams and other stakeholders from 26th March to 1st April 2023. The forums were also used to create awareness on issues of trafficking and to enhance collaboration amongst the actors. The working visit therefore provided useful insights and important links for the Board and Secretariat.

The discharge of the mandate of the Trust Fund has been hampered by lack of Guidelines for disbursement of the assistance. The Board therefore embarked of development of this important document. It my belief that the Guidelines will be finalized next year and go a long way in enabling the Trust Fund to perform its mandate effectively.

It is my hope that the finalization of the National Plan of Action to Combat Trafficking in Persons, spearheaded by the Counter Trafficking in Persons Advisory Committee and the Secretariat, will guide implementation of programmes under the four pillars of Prevention, Protection, Prosecution and Partnerships in the fight against trafficking in persons.

.....*Maranu.*.....

Kellen Karanu, HSC

Board Chairperson

National Assistance Trust Fund for Victims of Trafficking in Persons

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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Victims Assistance	Guidelines for victim assistance	Booklet developed and validated	stakeholders to participate in the Development of Guidelines for victim assistance -Validating the Guidelines	victim assistance developed.
National Commemoration of the World Day against Trafficking in Persons (WDATIP)	To commemorate the WDATIP on 30 th July 2022	The WDATIP Commemorated	-Mobilization of stakeholders to participate in the commemoration of WDATIP	The WDATIP Commemorated

8. Corporate Governance Statement

The Board Members are expected to operate transparently, ensure full disclosure and confine themselves within the rules and procedures set out. Matters deliberated by the board during meetings are always kept confidential. The Board is guided by the Counter Trafficking in Persons Regulations, 2020 in which it draws its mandate on how to conduct and administrate the Trust Fund from section 15 and 22 of the Counter Trafficking in Persons Act, 2010.

During the Financial Year 2022-2023, the Board successfully carried out its mandate and held 5 meeting during the calendar year.

9. Management Discussion and Analysis

The Trust Fund was established in the Financial Year 2015/2016. However, it was not allocated any funds until the Financial Year 2019/2020. The Trust Fund has so far had two Boards of Trustees between 2015 and 2021. The current Board, which is the third, was appointed in March 2022 for a period of three years. Since inception, the Trust Fund has been able to undertake its mandate of repatriation, provision of assistance and reintegration of victims of trafficking in persons, both Kenyan and foreign nationals.

The Chairperson and the Secretary to the National Assistance Trust Fund for Victims of Trafficking in Persons are of the opinion that the Fund's financial statements give a true and fair view of the state of transactions during the financial year ended 30th June 2023. The funds received during the financial year under audit were used for the intended purpose for which they were intended and were properly accounted for.

The Chairperson and the Secretary to the Board of Trustees confirm that the Trust Fund continued to conform to the laws relating to public finance management, operation of Trust Funds and to the Counter Trafficking in Persons Act that establishes the Trust Fund. It is further guided by its regulations passed by the National Assembly in September 2020.

The performance of the Trust Fund has continued to improve over the years despite the rising numbers of victims that require assistance. From December 2019 to 30th June 2022, the Trust Fund directly repatriated forty-seven (47) victims to and from Kenya. Further, it also supported one hundred and forty- six (146) victims with food and non-food items; and thirty-five (35) with income generating activities. Working with partners, the Trust Fund and the Counter Trafficking in Persons Advisory Committee have facilitated the repatriation and reintegration of over 1600 victims of trafficking in persons in the last three years.

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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7. Statement of Performance against Predetermined Objectives for FY 2022/2023

Strategic Pillar/Theme	Target	Key Performance Indicators	Activities	Achievements
National Assistance Trust Fund for Victims of Trafficking in Persons operationalized	Rehabilitation, Re-Integration and Repatriation of trafficked victims (100 pxs)	-No of victims rehabilitated from human-Trafficking -No of victims reintegrated back to their families	Reports of victims rehabilitated, repatriated and reintegrated	90 of the 204 Victims of trafficking in persons were rehabilitated, re-integrated and repatriated
	Victims repatriated from and into Kenya – Target 55	-No. of Victims repatriated from Kenya - No. of victims repatriated into Kenya	- Victims repatriated from and into Kenya	-75 Victims repatriated from Kenya -53 victims repatriated into Kenya
	Train 430 Law enforcement Officers and stakeholders in Counties trained -Train 1000 stakeholders in Counties on the National Referral Mechanism (NRM) Guidelines for assisting victims of trafficking	-No. of police officers & duty bearers trained on Identification, Investigation and Prosecution of Trafficking in person cases. - No. of stakeholders in Counties trained on the National Referral Mechanism (NRM) Guidelines for assisting victims of trafficking	-Booking training venues -Facilitating attendees -Mobilizing and Training the targeted group	- There was no training undertaken Law enforcement officers in the Financial Year -280 Stakeholders in Counties trained on National Referral Mechanisms
Data base for CTIP	Establish and maintain a data base on disbursements for direct assistance to victims assistance	Data base on disbursements and direct assistance.	Establish and maintain a data base on disbursements for direct assistance to victims.	Not yet implemented
Guidelines for	To Develop	Guidelines	-Mobilization of	Guidelines for

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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Secretary statement Continued

The Trust Fund continued to depend on the Government allocation which is insufficient. Assistance to victims is expensive therefore there is need for enhancement of the allocation.


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Marygorret M. Mogaka, HSC
Secretary
National Assistance Trust Fund for Victims of Trafficking in Persons

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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6. Secretary's Statement

The National Assistance Trust Fund for Victims of Trafficking in Persons is established under the Counter Trafficking in Persons Act, 2010. The Trust Fund is administered by a Board of Trustees for the assistance of victims of trafficking for repatriation, resettlement; re-integration; provision of appropriate shelter and other basic needs; psychosocial support; appropriate medical assistance; legal assistance or legal information, including information on the relevant judicial and administrative proceedings; or any other necessary assistance that a victim may require. The day to day operations of the Trust Fund is undertaken by the Counter Trafficking in Persons Secretariat under the State Department for Social Protection and Senior Citizen Affairs.

The current Trust Fund Board of Trustees was appointed in March 2022. It was therefore imperative that members are inducted on their mandate and operation. This was successfully done in September 2022.

The fight against trafficking in persons is based on four pillars -Prevention, Protection, Prosecution and Partnerships. The Trust Fund handles the Protection Pillar which deals with support to victims so that they are rehabilitated to cope with the trauma and become useful members of the society. The Trust Fund also supports the other three pillars for, especially the Prevention pillar, for seamless and effective prevention and response to the vice of trafficking in persons.

During the Financial Year 2022-2023, the Trust Fund through the Secretariat, developed and launched the Trust Fund Guidelines for assisting victims of trafficking in persons. The guidelines provide mechanism of implementing the Trust Fund like how to access the Fund by individual victims and stakeholders in the trafficking in persons' sector. This will provide a systematic way of accessing assistance by victims. The Board through the Secretariat was involved in the development and subsequent launch of the National Plan of Action (NPA) to combat trafficking in persons in Kenya (2022-2027). The NPA sets the strategic framework for the trafficking in persons sector in the country for that period.

During the year, there was 204 (Two hundred and four) requests from Government and Non-Governmental Organisations for support in returning Kenyans trafficked out of the country and repatriation of foreign victims of trafficking to their countries and other forms of support for victims of trafficking. Out of these requests, the Fund was able to return and reintegrate 55 victims of trafficking. The requests far outweigh the resources available to the Fund. In the Financial year 2022/2023, the Trust Fund Board through the Secretariat screened 315(three hundred and fifteen) potential victims of trafficking in persons in Mombasa, Kwale, Kilifi and Taita Taveta Counties. Out of the 315 potential victims, the secretariat identified 87 actual victims of trafficking who qualified for support of economic empowerment through the Trust Fund. In the Financial Year 2022/2023, the Trust Fund was able to support 35 of the identified 87 victims in establishing income generating activities due to limited funds, it was not possible to support all the identified victims. The Secretariat continues to provide screening and referral services to many more suspected victims. Referrals were made to other government agencies and civil society organizations.

The National Referral Mechanism Guidelines to Assist Victims of Trafficking have continued to be disseminated to stakeholders in the counties. This is meant to guide actors in coordination of referral and assistance to guard against re-traumatization of victims and enhance synergies. Other activities undertaken through the Secretariat include capacity building of law enforcement officers on countering trafficking in persons, coordination of actors in the sector and public awareness in vulnerable communities.

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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The Trust Fund has been received an annual allocation of Ksh.20M for the last three consecutive financial years (2019/2020, 2020/2021, 2021/2022). The Fund is therefore underfunded given the huge mandate bestowed on it by the Counter Trafficking in Persons Act and expectations of the public. The Trust Fund is therefore not able to handle all the requests received for assistance and is requesting for enhancement of the allocation.

A key component of protection of victims is ensuring they are not susceptible to further trafficking through detailed reintegration process. This entails providing psychosocial support and income generating activities, which is an expensive venture. To support this component of the Trust Fund work, the Government should consider increasing the allocation. The Trust Fund will also explore the possibility of establishing strategic partnerships to bolster its resources.

Going forward, the Board of Trustees has planned to operationalize a Government shelter for victims. Currently the country depends on a few shelters run by civil society organizations which are for specific categories of victims. This therefore leaves law enforcement officers with no other choice than to hold victims in police cells which is against international protocols.

Awareness creation in vulnerable communities will be strengthened for prevention of trafficking in the coming year. This will be aimed at providing information on what constitutes trafficking in persons, how to keep safe and where to report. This will help to stem the growing number of persons trafficked and therefore in need of assistance.

10. Environmental & Sustainability Reporting

The National Assistance Trust Fund 'Corporate Social Responsibility' refers to efforts to positively change business behaviour and practices as they affect victims of trafficking. This is done in collaboration with a range of stakeholders, including NGOs, government and civil society.

11. Report of the Board of Trustees

During the year under review, the term of office of the Second Board expired on 9th December 2021, and there was a delay in appointment of the Third Board.

i) Principal activities

The principal activities of the entity are: In line with Mwongozo guidelines, the board;

- Exercise their role collectively and not individually.
- Set and oversee the overall strategy and approve significant policies of the organization.
- Ensure that the strategy is aligned with the purpose of the organization and the legitimate interests and expectations of its shareholders and other stakeholders.
- Ensure that the strategy of the organization is aligned to the long-term goals of the organization on sustainability so as not to compromise the ability of future generations to meet their own needs.
- Approve the organizational structure.
- Approve the annual budget of the organization.
- Monitor the organization's performance and ensure sustainability.
- Enhance the corporate image of the organization.
- Ensure availability of adequate resources for the achievement of the organization's objectives.
- Ensure effective communication with stakeholders.

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2023**

ii) Results

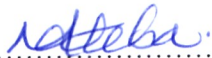
The Financial results/ Statements of National Assistance Trust Fund for the year ended June 30, 2023 are set out on page 1-9

iii) Directors

The members of the Board of Directors who served during the year are shown on page v.

iv) Auditors

The Auditor General is responsible for the statutory audit of the National Assistance Trust Fund for Victims of Trafficking in Persons in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 to carry out the audit for the year/period ended June 30, 2023 in accordance to section 23 of the Public Audit Act, 2015.



.....
Marygorret Mogaka
Secretary to the Board

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2023**

12. Statement of Board's Responsibilities

Section 81 of the Public Finance Management Act, 2012 require the board to prepare financial statements in respect of that the National Assistance Trust Fund, which give a true and fair view of the state of affairs of the Trust Fund at the end of the financial year/period and the operating results of the fund for that year/period. The Board is also required to ensure that the Trust Fund keeps proper accounting records which disclose with reasonable accuracy the financial position of the National Assistance Trust Fund. The Directors are also responsible for safeguarding the Trust Fund assets

Their 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 council; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Trust fund financial statements have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The National Assistance Trust Fund financial statements give a true and fair view of its transactions during the financial year ended June 30, 2023, and of the National Assistance Trust Fund's financial position as at that date.

Nothing has come to our attention to indicate that the Trust Fund 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 Trust Fund's financial statements were approved by the Board on 05/12/ 2023 and signed on its behalf by:

MARYGORRET MIOGAKA

**Name
Secretary of the Board**

5/12/2023

Date

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL ASSISTANCE TRUST FUND FOR VICTIMS OF TRAFFICKING IN PERSONS FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Assistance Trust Fund for Victims of Trafficking in Persons set out on pages 1 to 10, which comprise of the

statement of financial position as at 30 June, 2023 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, the financial statements present fairly, in all material respects, the financial position of National Assistance Trust Fund for Victims of Trafficking in Persons as at 30 June, 2023 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 Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects the total actual expenditure of Kshs.20,439,075 against actual receipts of Kshs.20,000,000 resulting in an over-expenditure of Kshs.439,075. However, the Fund did not prepare an itemized budget contrary to Regulation 32(4) of the Public Finance Management (National Government) Regulations, 2015 which requires that budgeted proposals be submitted in the prescribed formats that support program-based budgeting and classification of expenditure in economic classes. Further, the statement indicates that the Fund incurred under-expenditures of Kshs.1,353,750 and Kshs.560,168 in respect of board expenses and general expenses equivalent to 34% and 28% of the budgeted amount respectively. In addition, the Fund overspent on program items by Kshs.2,352,993 or 17% of the budget. Management did not provide approvals and explanations for the variances between the approved budget and actual amounts for the year under review.

In the circumstances, the effectiveness and efficiency of the budgetary-making process of the Fund could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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 the International Standards for Supreme Audit Institutions (ISSAIs) 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 Governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue 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 Fund to cease to continue 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 Fund 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 controls 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 December, 2023

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2023.**

14. Statement of Financial Performance for the year ended 30 June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Revenues			
Grants From National Government	1	20,000,000	35,000,000
Other Receipts	2	-	336,560
Total Revenue		20,000,000	35,336,560
Expenses			
Board Expenses	3	2,646,250	2,466,000
General Expenses	4	1,439,832	26,496,631
Programs	5	16,352,993	10,475,700
Depreciation	6	238,123	0
Total Expenses		20,677,198	39,438,331
Deficit for the Period		(677,198)	(4,101,771)

The notes set out on pages 1 to 9 form an integral part of these Financial Statements. The Financial Statement set out on page 1 was signed on behalf of the Board of Directors by:

Marygorret Mogaka
.....
Ag CEO-NATF
Marygorret Mogaka

Hafiz Hussein
.....
Accountant
Hafiz Hussein
ICPAK Member No.30081

Kellen Karanu
.....
Board Chairperson
Kellen Karanu

Date... *05/12/2023*

Date... *05/12/2023*

Date... *05/12/2023*


**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2023.**


15. Statement of Financial Position as at 30 June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Assets			
Current assets			
Cash at Bank	6	5,819,657	6,528,782
Non-Current Assents			
Property, plant and equipment	7	687,677	655,750
Total Assets		6,507,334	7,184,532
Liabilities			
Outstanding Debts			
Payables		0	0
Total current liabilities			
Deferred tax liabilities			
Total Liabilities		0	0
Net Assets		6,507,334	7,184,532
Total Net Assets and Liabilities		6,507,334	7,184,532
Financed By			
Cash and Cash Equivalents at beginning of period		7,184,532	11,286,303
Deficit for the year		(677,198)	(4,101,771)
		<u>6,507,334</u>	<u>7,184,532</u>

The Financial Statement set out on page 2 was signed on behalf of the Board of Directors by:


.....
Ag CEO-NATF
Marygorret Mogaka


.....
Accountant
Hafiz Hussein
ICPAK Member No.30081


.....
Board Chairperson
Kellen Karanu

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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For the year ended June 30, 2023.**

Date.....05/12/2023 Date.....05/12/2023 Date.....05/12/2023

16. Statement of Changes in Net Assets for the year ended 30 June 2023

Description	Revenue reserve	TOTAL AMOUNT
	Kshs	Kshs
<u>Bal As at 30th June 2021</u>	<u>11,286,303</u>	<u>11,286,303</u>
Bal As at 1 st July 2022	11,286,303	11,286,303
Surplus/deficit	(4,101,771)	(4,101,771)
<u>Bal As at 30th June 2022</u>	<u>7,184,532</u>	<u>7,184,532</u>
Surplus/deficit	(677,198)	(677,198)
<u>Balance as at 30th June 2023</u>	<u>6,507,334</u>	<u>6,507,334</u>

The Financial Statement set out on page 3 was signed on behalf of the Board of Directors by:

Mogaka
Ag CEO-NATF
Marygorret Mogaka

Hafiz
Accountant
Hafiz Hussein
ICPAK Member No.30081

Karanu
Board Chairperson
Kellen Karanu

Date.....05/12/2023

Date.....05/12/2023

Date.....05/12/2023

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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17. Statement of Cash Flows for the year ended 30 June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Grants from National government	1	20,000,000	35,000,000
Other Receipts	2	-	336,560
Total receipts		20,000,000	35,336,560
Less: Payments			
Employee cost		-	-
Board expenses	3	2,646,250	2,466,000
General expenses	4	1,439,832	26,496,636
Programs	5	16,352,993	10,475,700
Total Payments		20,439,075	39,438,336
Adjusted for:			
Changes in receivables		0	0
Changes in payables		0	0
Net cash flow from operating activities		(439,075)	(4,101,771)
Less: Cash flow from Investing Activities			
Acquisition of Assets		(925,800)	(655,750)
Net cash flows from Investing Activities		0	0
Cash flow from Borrowing Activities			
Proceeds from Domestic Borrowings		0	0
Net cash flow from financing activities		0	0
Net increase in Cash and Cash Equivalent		(1,364,875)	(4,757,521)
Cash and cash equivalent at beginning of the period		7,184,532	11,286,303
Cash and cash equivalent at 30 June	6	5,819,657	6,528,782

The Financial Statement set out on page 4 was signed on behalf of the Board of Directors by:

Marygorret Mogaka
.....
Ag CEO-NATF
Marygorret Mogaka

Hafiz Hussein
.....
Accountant
Hafiz Hussein
ICPAK Member No.30081

Kellen Karanu
.....
Board Chairperson
Kellen Karanu

Date: *05/12/2023*

Date: *05/12/2023*

Date: *05/12/2023*

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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For the year ended June 30, 2023.**

18. Statement of Comparison of Budget and Actual Amounts for the year Ended 30 June 2023

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	C=A+B	D	E=C- D	F=D/C%
Receipts						
Grants: National Government	20,000,000		20,000,000	20,000,000	0	100%
Other Receipts	0	0	0	0	0	100%
Total Receipts	20,000,000	0	20,000,000	20,000,000	0	100%
Payments						
Board Expenses	4,000,000	-	4,000,000	2,646,250	1,353,750	66.2%
Employee Costs	0	-	0	0	0	0
Repairs and Maintenance	0	-	0	0	0	0
Contracted Services	0	-	0	0	0	0
Programs	14,000,000	-	14,000,000	16,352,993	-2,352,993	116.8%
General Expenses	2,000,000	-	2,000,000	1,439,832	560,168	72.0%
Total Payments	20,000,000	-	20,000,000	20,439,075	-439,075	102.2%

Budget Notes

1. *Employees Cost- There was no cost related to the employees since Trust Fund were seconded from the Ministry and their costs are borne by the ministry*
2. *There was an under expenditure in board expenses, this is because the board began its full operations late in the financial year*
3. *Low absorption in General expenses could be explained by late approval of budget*
4. *There was an over expenditure on Programmes due to increased demand for rescue, repatriation and reintegration /return (Considering high cost of Air tickets)*

Matteba.

Ag CEO-NATF
Marygorret Mogaka

Date.....

Hafiz

Accountant
Hafiz Hussein
ICPAK Member No.30081

Date... 05/12/2023

Maram.

Board Chairperson
Kellen Karanu

Date... 05/12/2023

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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19. Notes to the Financial Statements

1. General Information

The National Assistance Trust Fund is established by and derives its authority and accountability from Children's Act. The National Assistance Trust Fund is a fund under the State Department for Social Protection.

2. Statement of Compliance and Basis of Preparation

The National Assistance Trust Fund financial statements have been prepared in accordance with and complies with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the entity. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. Summary of Significant Accounting Policies.

a) Revenue recognition

Revenues are mainly receipts/ exchequers from the state department

b) Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to The National Assistance Trust Fund and can be measured reliably.

c) Budget information

The National Assistance Trust Fund budget is prepared on basis of the work plan, procurement plans translated into the actual income and expenditure. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts,

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

A comparison of budget and actual amounts prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under page 1 of these financial statements

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

On depreciation, depreciation will be on straight line and no depreciation is charged in the year of acquisition while full depreciation will be charged in the year of disposal

1.Revenues

Name of the Entity sending the grant	2022-2023	2021-2022
	Kshs	Kshs
State Department of social protection	20,000,000	35,000,000
Direct Payment by State Department of social protection		
Total	20,000,0000	35,000,000

2.Other Receipts

Name of the Entity sending the grant	2022-2023	2021-2022
	Kshs	Kshs
From courts (proceeds of crime)- case No.1359 of 2018	-	-
Total	-	-

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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Notes to the Financial Statements (Continued)

3. Board Expenses/Remuneration Of Management

Description	2022-2023	2021-2022
	Kshs	Kshs
Induction Costs for the Board	353,000	-
Chairman's Honoraria	593,000	720,000
Board Members' emoluments	1,485,100	1,419,800
Transport during official activities	192,650	
Hospitality during meetings	22,500	
Total Board emoluments	2,646,250	2,139,800

4. General Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Daily Subsistence Allowance	-	2,168,100
Local Travels	-	39,450
Training and Development	-	765,000
General Office Supplies	1,330,300	493,735
Catering, Hospitality & Kitchen supplies	73,250	23,000
Bank Charges	36,282	7,346
Transfer to Treasury	-	23,000,000
	1,439,832	26,496,631

5. Programmes

Description	2022-2023	2021-2022
	Kshs	Kshs
Expenses on Rescue Programmes	16,352,993	10,475,700
Total Cost	16,352,993	10,475,700

6. Cash and Cash Equivalents

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank	5,819,657	6,528,782
Total cash and cash equivalents	5,819,657	6,528,782

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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Notes to the Financial Statements (Continued)

Detailed Analysis Of The Cash And Cash Equivalents				
Name of Bank	A/c Number	Currency	2022-2023	2021-2022
Kenya-Commercial Bank	1265388717	Kshs	Kshs	Kshs
		TOTALS	5,819,657	6,528,782

7. Property, Plant and Equipment

Cost	Furniture & Fittings	Printer & Computers	TOTAL
	Kshs	Kshs	Kshs
As At 1st July 2021	-	-	-
Additions/Purchases during the year	425,850	229,900	655,750
Disposals during the year	-	-	-
As At 30th June 2022	425,850	229,900	655,750
Additions	159,800	766,000	925,800
Disposals	-	-	-
As At 30th June 2023	585,650	995,900	1,581,550
Depreciation			
As At 1st July 2022	-	-	-
Depreciation	-	--	-
As At 30th June 2023	(53,231)	(68,970)	(122,201)
Depreciation	(8,323)	(229,800)	(238,123)
Disposals	-	-	-
As At 30th June 2023	524,096	697,130	1,221,226
Net Book Values			
As At 30th June 2022	425,850	229,900	655,750
As At 30th June 2023	151,477	536,200	687,677

Note: Depreciation is provided on straight line method.

Furniture & Fittings@12.5% p.a 425,850 for 1 yr., 159,800 for 5 months, **Printers & Computers@30% p.a** 995,900 for 1 yr.

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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20. Appendices

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/NATF/2021-2022(22)	Lack of Audit committee	The Board has formed the Audit Committee	Resolved	

Nateba
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AG. C.E.O

Date: *05/12/2023*

Appendix II: Bank Reconciliation Statements.

Appendix III: Bank Certificate.

Appendix IV: Board of Survey Report.