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REPORT

THE NATIONAL ASSEMBLY
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TABLED BY: Hon. Kimani Kinyanjui
Leader of the Opposition

CLERK AT THE TABLE: Anne Shitike

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THE AUDITOR-GENERAL

ON

**NATIONAL COUNCIL FOR CHILDREN'S
SERVICES**

**FOR THE YEAR ENDED
30 JUNE, 2022**





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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NATIONAL COUNCIL FOR CHILDREN'S SERVICES

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022**

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

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

National Council for Children's Services (NCCS) is established under section 30 of the Children Act, 2001 to exercise general supervision and control over planning, financing and coordination of children rights and welfare. The Council was inaugurated on 27th September, 2002.

NCCS was transformed to a State Corporation through the Miscellaneous Amendment Act, April 2017. NCCS was categorized as a State Corporation by the State Corporations Advisory Committee (SCAC) on the 22nd of January, 2020. The Council has the mandate of regulatory, supervisory, advisory, general oversight in planning, financing and coordination of all programs, plans and actions designed to facilitate the realization of the rights of the child guaranteed under the Constitution and other statutes.

(b) Principal Activities

To ensure that NCCS operations are run effectively and efficiently and to fulfil its strategic objectives, mandate and realize customer satisfaction, the Council is organized into three (3) Technical Departments as follows: -

The Departments are: -

- (i) Standards and Compliance;
- (ii) Advocacy, Public Education and Awareness;
- (iii) Strategy, Planning and Resource Mobilization.

(c) Key Management

National Council for Children Services day to day management is run under the following key organs;

- i) The Board of Directors
- ii) Chief Executive Officer
- iii) Section Head-Policy, Development and legal issues.
 - Advocacy, Media and communication.
 - Planning, research, Monitoring and evaluation.
 - Resource Mobilization.

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag. Chief Executive Officer	Abdinoor Sheikh Mohamed
2.	Deputy Director, Children's Services /Section head	Benson Bakala Wambani
3.	Assistant Director Children's Services / Section head	Truphena Chemining'wa
4.	Principal Accountant	Moses Muga
5.	Assistant Director Children's Services / Section head	Judy Wachira
6.	Assistant Director Children's Services / Section head	Mary Thiong'ó

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(e) Fiduciary Oversight Arrangements

Audit Committee.

The committee is a subcommittee of the board of directors and support the council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, internal and external audit functions and ethical accountability.

Finance committee.

The Finance Committee provides financial analysis, advice, and oversight of the organizations budget and ensuring that the organization is operating with the financial resources it needs to provide programs and services as per the councils' mandate.

(f) Entity Headquarters

National Social Security House (NSSF)
Block C 4th floor
Bishop road
P.O. Box 6446-00100
Nairobi.

(g) Entity Contacts

Telephone : (254) 020-2691023
E-mail: nccssecretariat@nccs.go.ke
Website: www.nccs.go.ke

(h) Entity Bankers

Kenya Commercial Bank
Account: 1132458803
Branch: Moi Avenue
P.O. Box 48400-00100
Nairobi

(i) Independent Auditors

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

(j) Principal Legal Adviser

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

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2. THE BOARD OF DIRECTORS

1. JOYCE NGUGI-CHAIRPERSON



Date of birth:1973

Key Qualifications:

Master's degree in Counselling Psychology and a post graduate diploma in substance abuse counselling and management and a Bachelor's degree in Education and currently undertaking a PHD in Leadership and Governance

Work Experience:

She has experience in public service delivery in several sectors including the education sector, women empowerment, youth drug addiction prevention/ rehabilitation and children rights. I am serving on my 2nd(second) term as the chairperson of the Kenya National Council for Children where I have initiated, steered and completed several projects and programs focused on improving the welfare of children in different parts of the country.

2. NURIA GOLLO HALAKE HSC



Date of Birth: 1965

Work Experience

Executive Director Marsabit Women Advocacy and Development Organization and Network treasurer of Mionet (Marsabit Indigenous Organization Network.) Organizations working with and on children matters.

Member of CUC (Court Users Committee) Representing the interest of Children

Member of CEB (County Education Board) Cso representing children.

Currently, Madam Nuria is a Chair of the audit committee of the council.

3. HENRY MUTWIRI RIUNGU



Date of birth:1971,

Key Qualifications:

Master's in Business Administration
Bachelor of Commerce (Business Admin)

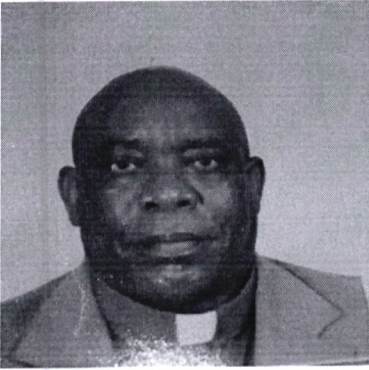
Work Experience:

As Finance –trained Professional and also having studied Business Administration I am able to drive business and organizational success by using financial and managerial knowledge and skills to influence strategic decisions and manage performance. I am able to analyze issues and events in global business environment and decide whether proposed long-term projects are financially viable. I have also been involved in preparing national budgets forecasts and used techniques for analyzing and improving credit management and disbursements for donor-financed projects and parastatals and other

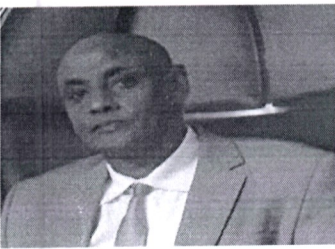
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	Government Investments in Public Entities. I am also able to analyze competitive environment and evaluate strategic options and also implement strategic plans and manage change.
4. MR. SETH NYAMWEYA MASESE 	Date of birth:1973 Key Qualifications: Bachelor of Social Laws Work Experience: Seth is a Lawyer with a Bachelor's Degree in Law. He is an Advocate of the High Court of Kenya and has over eighteen years of experience in commercial law, civil society and governance work with particular strengths in vetting and negotiating International and Local Treaties and Agreements, negotiations skills, legal research and rendering general legal advice particularly to the Government of the Republic of Kenya. Currently he is a Deputy Head - Senior Principal State Counsel, Attorney General's Chambers and Department of Justice in the Legal Advisory and Research Division.
5. MR. NOAH MOKAYA OMAMBIA SANGANYI, HSC 	Date of birth:1962 Key Qualifications: Bachelor of Social Laws Work Experience: Sangany is a Child Protection Specialist, Director Children's Services at the Department of Children Services under the Ministry of Labour and Social Protection. He specializes in Child Protection including Psychosocial Support to Orphans and Vulnerable Children, Development of work plans, Development of National Programme Guidelines on Orphans and other Children made Vulnerable by HIV/AIDS (OVC), Development of National Policy on Orphans and Vulnerable Children (OVC), Development of National Plan of Action on Orphans and Vulnerable Children (OVC). He has 6 years management of ILO/IPEC – child labour funded programme in Kisii soapstone industry, 6 years Government of Kenya(GOK)Expert on Treatment of Juvenile Delinquent System with technical co-operation programmes of Japan International Cooperation Agency (JICA), 6 years as a GOK Expert on Promotion of Street Children and Youth at Risk with German Technical Co-operation (GTZ) and lastly 3 years

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	GOK Expert in management of National Cash Transfer Programme for Orphans and Vulnerable Children (OVC – CT).
6. DR. LAURA BONARERI ANGWENYI OYIENGO 	Date of birth:1976 Key Qualifications: Masters of medicine, Paediatric and child health Work Experience: Consultant Paediatrician, Child and Adolescent health specialist currently serving as the Head of Neonatal and Child health services at the Ministry of Health, Kenya working with partners and stakeholders, in ensuring delivery of quality health services to infants and children amidst the COVID-19 pandemic. Previously worked at the National AIDS STI Control Program (NASCOP), Kenya where I led the Paediatric and Adolescent HIV care and treatment program wide experience in clinical patient management and public health including in-depth knowledge of the public and private sectors in Kenya. spearheaded as well as collaborated on multiple high impact projects which have brought about positive impacts for children and adolescents living with HIV and reforms in health service delivery for the young population
7. BISHOP BERNARD KARIUKI 	Date of birth:1950 Key Qualifications: Masters of Theology Bachelor of Theology Bachelor of Law Work Experience Mr Kariuki ministering in the church ACK for 25 years in the church & PISCOPOL Church for a period of 15 years. He was a commissioner CKRC for 5 years (NGAI commission). He has been a director at Rural Electrification Authority for years. Kariuki has a legal firm to Tobiko and Njoroge Advocates, a medium law. Kariuki is now a member of board of directors at The National Council for Children Services.

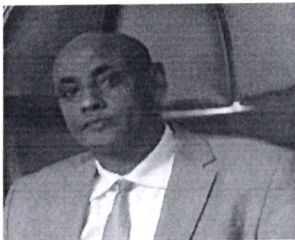
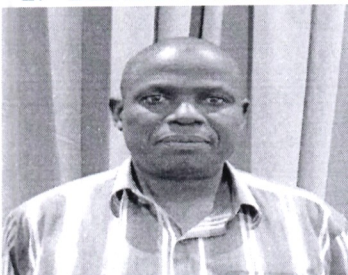
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8. NEREAH OLICK 	Date of birth:1980 Key Qualifications: Master's degree in Community Development and Social Work. Bachelor's degree in Education Work Experience: Mrs Olick is head of social worker at KNH and is was responsible for managing multiple clients and their individual needs. which include meeting with clients and their loved ones to discuss recent successes or setbacks to their situations, developing treatment plans for clients with mental illnesses or clients recovering from traumatic events and frequently communicating with clients to ensure their physical and mental health.
9. NGEI MUTINDA 	Date of birth:1974 Key Qualifications: Master's Degree in International Relations Bachelor's Degree in Leadership and Management. Work Experience: Mr Ngei is a public administrator at Department of Social Protection, previously Mr Ngei as under-secretary where he was tasked with several duties; Communicating diary commitments to all relevant stakeholders, making proposals for longer-term diary commitments in support of the Principal Secretary, Organise internal governance meetings. Mr. Ngei was also a social development officer.
10. ABDINOOR SHEIKH 	Date of birth:1968 Key Qualifications: Master's in Education Bachelor of Education Work Experience: Mr. Mohamed is the current acting Chief Executive Officer at the National Council for Children Services. Previously he worked as Children's County Coordinator in Wajir County. Mr. Mohamed also worked as a trained teacher.

Note: During the end of financial year 2021/2022 the Presidential appointee chairperson of the Council Mrs Joyce Ngugi had resigned until His Excellency the President appoints a new chair.

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3. MANAGEMENT TEAM

1. ABDINOOR SHEIKH 	Ag. C.E.O, NCCS Key Qualifications • Master's in Education • Bachelor of Education
2. BENSON WAMBANI 	ASS. DIRECTOR CHILDREN'S SERVICES Key Qualifications • Bachelor of Social Work
3. CPA MOSES MUGA 	HEAD OF FINANCE, NCCS Key Qualification • MSc. Commerce (Finance and Investments) • BSc. International Business Administration (Finance) • Dip in Applied Statistics • CPA(K)
4. TRUPHENA CHEMININGWA 	ASS. DIRECTOR CHILDREN'S SERVICES Key Qualifications • Bachelor of Arts - Anthropology
5. JUDY WACHIRA. 	ASS. DIRECTOR CHILDREN'S SERVICES Key Qualifications • Masters in Counselling Psychology • Bachelor of Arts – Social Work

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6. MARY THIONG'O



**ASS. DIRECTOR CHILDREN'S
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Key Qualifications

- Bachelor of Arts – Sociology

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4. CHAIRMAN'S STATEMENT

It's my pleasure to present to you the annual financial report for the National Council for Children's Services for the period 2021/2022 financial year.

In releasing this report, I wish to acknowledge and appreciate the immense contributions of members of the board and the secretariat that made the Council reach this milestone. This combined effort has seen the Council categorized as a state corporation.

The vast experience and rich knowledge of my board members on governance for State Corporation has enabled us to entrench values and principles of public service and best practices in the council's corporate governance. The myriad experience and commitment of the secretariat under the able leadership of the Ag. CEO has made the council to make vital milestone towards achieving its mission of having empowered and protect children in Kenya.

The council would not have achieved its targets without the valuable inputs and support from our partners who have offered both technical and financial support. It is through this concerted effort that the council has realized the finalization of Children Act 2022 which is currently at the National Assembly.

The council has successfully defended the second and third state party periodic report on the level of implementation on the African charter on the right and welfare of the child.

During the financial year 2021/2022 the council amidst the challenges of Post-Covid 19 was able to steer the launch and the celebration of the day of the African child (DAC). The council also coordinated the development of a number of policies, strategies and guidelines aimed towards ensuring that Children are protected, empowered and their rights enhanced.

**Chairperson,
National Council For Children Services.**

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5. REPORT OF THE CHIEF EXECUTIVE OFFICER**



The National Council for Children's services has made great strides in the execution of its mandate in the period of 2021/2022 under review.

The council has ensured that there was a legislation that is aligned to the constitution and policies to guide in the implementation of child rights and

welfare.

Further the council has ensured that there's adherence to the state obligations to the UNCRC and the ACRWC by coordinating the consolidation and submission of the periodic state party reports.

To achieve its objectives, the council has developed a five years' strategic plan in line with its mission, mandate, and its vision 2030, SDGs. The work plan and performance contract for the year 2021/2022 financial year was in line with this strategic plan.

It is within the council's mandate to ensure that child rights and welfare is advocated for and that child participation is emphasized in order to give children a voice. This was achieved during National celebrations of the Day of the African Child 2022 where among other things, the children had an engagement with key service providers on how best their rights and welfare can be enhanced.

The council undertook a number of measures to regulate and supervise actors in children sector to ensure that there is adherence/compliance to the legislation and policies put in place to govern the sector to ensure that children are well cared for and protected to have a holistic growth and development.

Charitable Children Institutions are registered through the council and thus there is need for the council to monitor compliance by the said institutions to the set regulations and standards. More often than not, children suffer in the hands of their care givers/guardians, there's need therefore for them to be protected.

The council has realized successes during financial year 2021/2022. Some of the key highlights are and not limited to;

- Coordinated the completion, submission and sanitization of the children Bill 2021, to the Parliamentary Committee on Labour and Social Protection and National Assembly.
- Undertook mapping exercise of stakeholders and services in the Care Reform Program.

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- Developed Information, Education and Communication (IEC) materials on transition of care including Frequently Asked Questions and online advocacy animation tool.
- Research of Funding Streams for Children Institutions to inform the advocacy on the redirection of resources to promote family and community-based care.
- Online training on transitioning of care for Headquarters staff and County Coordinators for the state department of social protection and Area Advisory Committee members from Kiambu and Kajiado Counties.
- Finalizing National Plan of Action (NPA) on Commercial Sexual exploitation of Children (CSEC).
- Successfully defending of the 2nd and 3rd State Party Report on the level of implementation of the African Charter on the Rights and Welfare of the Child (ACRWC).
- Initiated and coordinated stakeholders' engagements in the development of the combined 6th and 7th State Party periodic report and a Zero Draft report on the level of implementation of the United Nations Convention on the Rights of the Child in place.
- Initiated and coordinated stakeholders' engagements in the development of responses to issues raised by the African Committee of Experts on the Rights and Welfare of the Child regarding the level of implementation of the ACRWC.
- Coordinated planning and successful National launch and Celebration for the Day of African Child 2022.
- Coordinated the development and validation of The National Care Reform Strategy for Children in Kenya through inclusive stakeholder's participation engagements facilitated by an international consultant.
- Advocacy for the protection and promotion on the rights and welfare of children through media partnership engagements.
- Coordination of stakeholder where issues affecting children are discussed.
- Draft strategic plan in place and mobilization of resources through partners.

The above achievements were made despite a number of challenges. Most notably are the inadequate resources both human and financial. The funds from the exchequer are very little and there's a lean staffing of the council thus affecting the operations of the council adversely.

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However, it's our hope and trust that soon the council will be fully operationalized to achieve its mandate. Once this is achieved the council will fully embark on its mandate as the coordinator, regulator, overseer and advisor on matters of children.


**Abdinoor Sheikh Mohamed,
Ag, C.E.O,
National Council for Children Services.**

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6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

1. Number of Charitable Children Institutions (CCIs) inspected
The council inspected 24 CCIs against a target of 24.

2. Number of compliant CCIs certified
The council certified 200 compliant CCIs against a target of 151. The over achievement was due to concentration of CCIs in Kiambu and Nairobi that had a low cost implication.

3. Number of Area Advisory Councils (AACs) operationalized
NCCS operationalized 10 Area Advisory Councils (AACs) against a target of 20. The underachievement was due to reduced funding.

4. Number of Area Advisory Councils (AACs) monitored
NCCS monitored 15 Area Advisory Councils (AACs) against a target of 40. The underachievement was due to reduced funding.

7. CORPORATE GOVERNANCE STATEMENT.

The Board of Directors appointed members to committees based on their professional competencies and skills.

The committee are expected to operate transparently, ensure full disclosure to the board and confine themselves within the rules and procedures set out by the board. Matters deliberated by the committees are presented to the board by the respective chairmen during the Full board meetings. The committees are: Audit and Risk, Finance and Administration and Strategy and Implementation Committees.

The responsibility and members of the committees are summarized below;

1. Audit Committee.

The committee assists the board to monitor, evaluate, make decisions and propose to the board with respect to all auditing, risk management and internal control functions relating to the council.

The main responsibilities of the council are;

- a) Evaluate the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended
- b) Performing an independent review of the financial statements to ensure the integrity and transparency of the financial reporting process.
- c) Monitoring the effectiveness of the Council's performance information and compliance with the performance management framework and performance reporting requirements,
- d) Review the effectiveness of how the Council monitors compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour
- e) Ensure that external audit recommendations are fully addressed, that the quality of internal audit is of an appropriate standard and that line management has full regard to internal audit recommendations

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f) Advise the Council on financial reporting

The Members of the committee are as follow;

S/No.	Name	Organization	Telephone	Email address
1	Nuria Golo Halakhe (Chairperson)	MWANDO (FBO)	0725401221	nuriagollo@yahoo.com
2	Henry Mutwiri	National Treasury	0720091044	mutwirihr@gmail.com
3	Noah M.O. Sanganyi	Director Children Services	0722813560	sanganyinoah@yahoo.com
4	Seth Masese	Office of the Attorney General	0721910995	nyamweyaseth@gmail.com
5	Nereah Olick	Director of Education	0725871877	anyangoolick@gmail.com

2. Finance and Administration Committee.

The finance and administration committee assist the board in fulfilling its oversight on management of funds, allocations of funds, preparation and reviewing of budget and financial reporting.

The main responsibilities of the committee are;

- Establish financial management system through the development of appropriate guidelines;
- Determine the criteria for disbursement of funds and resources to needy and deserving cases,
- Conduct training and other capacity building activities to strengthen management and organizational development for the Council and its partners.
- Ensure proper utilization of the resources in adherence to the financial regulations.
- Facilitate timely development and implementation of the Council's strategic plan and
- Observe proper assets management and disposals mechanisms.

The Members of the committee are as follow;

S/No.	Name	Organization	Telephone	Email address
1	Laura Bonareri (Chairperson)	Director of Health	0724097033	bonarerimk@gmail.com
2	Henry Mutwiri	National Treasury	0720091044	mutwirihr@gmail.com
3	Bishop Bernard Kariuki	Faith Based Org. (FBO)	0722754425	bpnjoroge@gmail.com
4	Mary Owino	PS Representative Social Protection	0722330377	owino@yahoo.com
5	Nereah Olick	Director of Education	0725871877	anyangoolick@gmail.com

3. Strategy and Implementation Committee.

The Strategy and Implementation committee main objective is to assist the board in establishing, coordinate and operationalize mechanisms on service delivery to children matters.

The main responsibilities of the committee are;

- Identify, design and implement resource mobilization initiatives directed at various internal and external stakeholders.

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- b) Advocate child rights welfare i.e., Develop advocacy, media participation and partnership strategies towards safeguarding children's welfare and rights.
- c) To Develop and review legislation, policies and programmes for care and protection of children,
- d) To enhance research, monitoring and evaluation on children issues i.e., Collaborate with research institutions on children welfare matters and disseminate the findings to relevant stakeholder

The Members of the committee are as follow;

S/No.	Name	Organization	Telephone	Email address
1	Bishop Bernard Kariuki (Chairperson)	Faith Based Org. (FBO)	0722754425	bpnjoroge@gmail.com
2	Noah M.O. Sanganyi	Director Children Services	0722813560	sanganyinoah@yahoo.com
3	Seth Masese	Office of the Attorney General	0721910995	nyamweyaseth@gmail.com
4	Laura Bonareri	Director of Health	0724097033	owarfa@yahoo.com
5	Nuria Golo Halakhe	MWANDO (FBO)	0725401221	nuriagollo@yahoo.com

4. Full Board Members.

S/No.	Name	Organization	Telephone	Email address
1	Joyce Wanjiku Ngugi	Chairperson	0722514125	joycejossy@yahoo.com
2	Nuria Golo Halakhe	MWANDO (FBO)	0725401221	nuriagollo@yahoo.com
3	Henry Mutwiri	National Treasury	0720091044	mutwirihr@gmail.com
4	Bishop Bernard Kariuki	Faith Based Org. (FBO)	0722754425	bpnjoroge@gmail.com
5	Seth Masese	Office of the Attorney General	0721910995	nyamweyaseth@gmail.com
6	Noah M.O. Sanganyi	Director Children Services	0722813560	sanganyinoah@yahoo.com
7	Mutinda Ngei	PS-Representative Social Protection.	0719566211	ngeimutinda@yahoo.com
8	Dr. Laura Bonareri	Director of Health	0724097033	bonarerimk@gmail.com
9	Nerrea Olick	Ministry of Education	0735624522	anyangoolick@gmail.com

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8. MANAGEMENT DISCUSSION AND ANALYSIS

In the last three years, the Council continued to deliver on its mandate as provided for in the Children Act, 2001 through various programmes and services offered to exercise general supervision and control over planning, financing & coordination of children rights and welfare. In this regard, the following are the highlights of some of the achievements made by the Council during the period under review.

9. ENVIROMENTAL AND SUSTAINABILITY REPORTING

Environmental and sustainability refers to efforts to positively change business behaviour and practices as they affect children. This is done in collaboration with a range of stakeholders, including NGOs, government, civil society, children and young people.

Businesses have significant impacts, both positive and negative, on children's rights. They make important contributions to the well-being of children by creating jobs and livelihoods for families, as well as in the form of philanthropic initiatives. At the same time, violations of children's rights by companies can threaten children's protection, survival and development.

We do this through four interrelated work areas:

1. Policy development and legal issues
2. Advocacy, Media and communication
3. Planning, research, monitoring and evaluation and
4. Resources mobilization.

The Council's work on CSR is grounded in delivering results for the most disadvantaged children. It represents a unique opportunity to work together with the private sector – through addressing core social and economic practices and leveraging corporate knowledge, skills and networks – to address the challenges facing disadvantaged children.

We believe that our CSR can make a valuable contribution to children's rights because:

- Companies interact with children on a daily basis. Children are workers in factories and fields, consumers of products, family members of employees, and live-in neighborhoods where businesses operate.
- Business impacts a wide range of children's rights. In the past, corporate responsibility towards children has often focused on preventing and eliminating child labor, or on

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philanthropic investments. But companies also affect children through products and services, marketing methods, relationships with local and national governments, and investments in local communities.

- Companies have a responsibility to comply with national law and respect international standards on children's rights. While governments have a duty to protect children against violations, companies have a responsibility to respect children's rights throughout their activities and relationships.
- Business can act as a champion for children's rights through core business activities, strategic social investments and philanthropy, advocacy and public policy engagement. Companies can work in partnership with, and exercise influence over, governments, peers, suppliers and other business relationships as part of promoting children's rights.

The Council has an important role in raising awareness of children rights, and in working with private sectors to promote the responsibility to protect, respect and support children's rights in the workplace, marketplace and community.

Our CSR work is part of the efforts to develop and maintain innovative partnerships and collaborative relationships, with the goal of promoting equity, reducing disparities and expanding services for the most vulnerable and marginalized children.

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ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
10. REPORT OF THE DIRECTORS**

The Directors submit their report together with the audited financial statements for the year ended June 30, 2022 which show the state of the council's affairs.

Principal activities

The principal activities of the board of directors are:

In line with Mwongozo guidelines, the board;

- (a) Exercise their role collectively and not individually.
- (b) Determine the organization's mission, vision, purpose and core values.
- (c) Set and oversee the overall strategy and approve significant policies of the organization.
- (d) Ensure that the strategy is aligned with the purpose of the organization and the legitimate interests and expectations of its shareholders and other stakeholders.
- (e) 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.
- (f) Approve the organizational structure.
- (g) Approve the annual budget of the organization.
- (h) Monitor the organization's performance and ensure sustainability.
- (i) Enhance the corporate image of the organization.
- (j) Ensure availability of adequate resources for the achievement of the organization's objectives.
- (k) Hire the CEO, on such terms and conditions of service as may be approved by the relevant government organ(s) and approve the appointment of senior management staff.
- (l) Ensure effective communication with stakeholders.

Results

The results of the council for the year ended June 30, 2022 are set out on page 1-13

Directors

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

Surplus remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) 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. However, the

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

council did not make any surplus during the Financial Year 2021/2022 and hence no remittance to consolidated Fund.

Auditors

The Office of Auditor General is responsible for the statutory audit of the Council in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015. Certified Public Auditors were nominated by the Auditor General to carry out the audit of National Council for Children Services for the year/period ended June 30, 2022.

By Order of the Board;

Name

Signature

Date

Board secretary

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

11. STATEMENT OF DIRECTORS' RESPONSIBILITIES.

Section 81 of the Public Finance Management Act, 2012 and Section 30(1) of the Children Act 2001 require the Directors to prepare financial statements in respect of that the council, which give a true and fair view of the state of affairs of the council at the end of the financial year/period and the operating results of the council for that year/period. The Directors are also required to ensure that the council keeps proper accounting records which disclose with reasonable accuracy the financial position of the council. The Directors are also responsible for safeguarding the assets of the council

The Directors are responsible for the preparation and presentation of the council's financial statements, which give a true and fair view of the state of affairs of the council for and as at the end of the financial year (period) ended on June 30, 2022. 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 council; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the council 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) – Section 30(1) of the Children Act 2001. The Directors are of the opinion that the Council's financial statements give a true and fair view of the state of Council's transactions during the financial year ended June 30, 2022, and of the Council's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the Council's, which have been relied upon in the preparation of the Council'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 Council's will not remain a going concern for at least the next twelve months from the date of these statements.

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

11. STATEMENT OF DIRECTORS' RESPONSIBILITIES.

Section 81 of the Public Finance Management Act, 2012 and Section 30(1) of the Children Act 2001 require the Directors to prepare financial statements in respect of that the council, which give a true and fair view of the state of affairs of the council at the end of the financial year/period and the operating results of the council for that year/period. The Directors are also required to ensure that the council keeps proper accounting records which disclose with reasonable accuracy the financial position of the council. The Directors are also responsible for safeguarding the assets of the council

The Directors are responsible for the preparation and presentation of the council's financial statements, which give a true and fair view of the state of affairs of the council for and as at the end of the financial year (period) ended on June 30, 2022. 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 council; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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Nothing has come to the attention of the Directors to indicate that the Council's will not remain a going concern for at least the next twelve months from the date of these statements.

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Approval of the financial statements.

The council's financial statements were approved on behalf of the Board by:

CHAIRMAN OF THE BOARD

30TH JUNE 2022

Sheela

AG. CHIEF EXECUTIVE OFFICER

30TH JUNE 2022

REPUBLIC OF KENYA

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Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR CHILDREN'S SERVICES FOR THE YEAR ENDED 30 JUNE, 2022

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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the 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

Qualified Opinion

I have audited the accompanying financial statements of National Council for Children's Services set out on pages 1 to 13, which comprise the statement of financial position as at 30 June, 2022, 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

Report of the Auditor-General on National Council for Children's Services for the Year Ended 30 June, 2022

other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Council for Children's Services as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis), the Public Finance Management Act, 2012 and the Children Act, 2001.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements presented for audit for the year under review had the following inaccuracies:

- i. The statement of comparison of budget and actual amounts reflects total payments under original budget, actual on comparable basis and budget utilization difference of Kshs.89,500,000, Kshs.79,715,377 and Kshs.37,947,336 instead of Kshs.89,199,533, Kshs.80,528,720 and Kshs.37,133,993 respectively. Further, Board expenses utilization difference is reflected as under expenditure of Kshs.110,000 instead of over expenditure of Kshs.110,000 and corresponding percentage on utilization reflected as 100% instead of 103%.
- ii. Note 10 on property, plant and equipment reflects cost as at 30 June, 2021 for motor vehicles, furniture and fittings, computers and office equipment as Kshs.3,690,914, Kshs.1,436,312, Kshs.2,729,074, and Kshs.7,430,543, instead of Kshs.4,218,188, Kshs.1,641,500, Kshs.4,942,245 and Kshs.8,492,050 respectively.

In the circumstances, the accuracy and fair statement of the respective financial statements balances could not be confirmed.

2. Unsupported Property, Plant and Equipment Balance

The statement of financial position and Note 10 to the financial statements reflects property, plant and equipment balance of Kshs.11,577,719, being net book value of assets donated by the State Department for Social Protection. The assets register however, reflects net book value balance of Kshs.8,031,547 resulting to unreconciled variance of Kshs.3,546,172. Further, ownership documents and memorandum of understanding on the transfer of the assets were not provided for audit review.

In the circumstances, the accuracy, ownership and fair statement of the property, plant and equipment balance of Kshs.11,577,719 as at 30 June, 2022 could not be confirmed.

3. Unsupported Trade and Other Payables

The statement of financial position and Note 11 to the financial statements reflect payables balance of Kshs.2,340,000 indicative of an increase of Kshs.1,660,000 from the prior year amount of Kshs.680,000. However, the aging analysis for the accrued expenses in support of the payables balance was not provided for audit review.

In the circumstances, the accuracy and validity of trade and other payable balance of Kshs.2,340,000 as at 30 June, 2022 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Council for Children's Services 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.

Key Audit Matters

Key audit matters are those matters that, 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

The statement of comparison of budget and actual amounts reflects final expenditure budget and actual on comparable basis of Kshs.117,662,713 and Kshs.80,528,720 respectively resulting to under absorption of Kshs.37,133,993 or 32% of the budget.

The under absorption affected the planned activities and programs and negatively impacted on service delivery to the citizens.

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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Reporting Template

A review of the annual report and financial statements as presented for audit revealed errors in presentation and disclosures as outlined below:

- i. The statement of performance against predetermined objectives does not include regulations and does not have discussions on the pillars of the organization.
- ii. The Management Discussion and Analysis does not contain discussions on operations and financial performance and presentations on diagrams, including pie charts, tables and graphs.

- iii. The Chairperson's statement is not signed by the chairperson.
- iv. The Report of the Directors has not been signed by the Secretary to the Board
- v. Order of the Board has not been signed by the Secretary to the Board and is not dated.
- vi. Notes to the financial statements do not include Adoption of New and Revised Standards, and Significant Judgements and Sources of Estimated Uncertainty.
- vii. The statement of financial performance and Note 2 to the financial statements reflects a Nil staff cost amount while the Council had eighteen (18) employees seconded from the Ministry of State Department for Labour and Social Protection Thus, the remuneration should have been recorded as staff cost and grant to the entity.
- viii. The financial statements do not include the related party disclosures yet there were grants from the Ministry.
- ix. Notes to the financial statements have been numbered from (a) instead of 1 onwards.

In the circumstances, the annual report and financial statements have not been prepared as prescribed by the Public Sector Accounting Standards Board.

2. Non-Revaluation Plant, Property and Equipment

The statement of financial position and Note 10 to the financial statements reflects property, plant and equipment net book value of Kshs.11,577,719. The assets donated by the State Department for Social Protection at net book value have however, not been revalued contrary to paragraph 27 of IPSAS 17 on property, plant and equipment which requires assets acquired through non exchange transactions be measured at fair value as at the date of acquisition.

In the circumstances, the Management was in breach of the requirements of the accounting standards.

3. Imbalanced Budget

The approved budget for the period under review reflects receipts and expenditure budget of Kshs.117,963,180 and Kshs.117,662,713 respectively resulting to a surplus in the budget. This is contrary to Section 33 (c) of the Public Finance Management (National Government) Regulations, 2015 which, requires budget to be balanced.

In the circumstances, the budget has not been prepared as stipulated by Section 33 (c) of the Public Finance Management (National Government) Regulations, 2015, which requires budget to be balanced.

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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Poor Controls and Accounting for Assets

Note 10 to the financial statement reflects property, plant and equipment net book value of Kshs.11,577,719. The Council has, however, not developed or disclosed the depreciation policy on the non-current assets, and the asset register does not disclose the date of purchase for some of the assets, costs of the assets and status of the assets. Some of the assets have not been tagged for ease of tracking and verification.

The internal controls for the assets are therefore weak and asset could be lost without trace.

2. Unestablished Internal Audit Function

The Council operated without an internal audit unit during the year under review contrary to Section 73 (1) (a) of the Public Finance Management Act, 2012 which requires every national government entity to ensure compliance with the Act and have appropriate arrangements for conducting internal audit according to the guidelines of the Accounting Standards Board. The Council relied on services of an external auditor from State Department for Social Protection but the audit reports were not provided for audit verification.

In the circumstances, lack of internal audit function exposes the entity to weak internal control and possible poor performance.

3. Failure to Appoint Board Chairperson

A review of the financial statements revealed that the Chairman's statement and financial statements were not signed by the Chairperson of the Board of Directors. Further, it was established that former Chairperson to the Board was appointed on 3 May, 2019 for a period of 3 years which was to expire on 3 May, 2022. The Chairperson however, resigned on 7 January, 2022 and the Council did not have a Board Chairperson as at 30 June, 2022. In addition, as at the time of audit in February, 2023, the Board Chairperson had not been appointed.

In the circumstances, the Council has not complied with Section 1.1.1(9) and Section 3.1.1(b) of Mwongozo on appointment of the Chairperson to the Board.

4. Lack of Substantive Office Holders and Policy Documents

Review of the staff records revealed that the Council had eighteen (18) staff including the Chief Executive Officer who is on acting capacity since 7 March, 2019. The other staff are on secondment from the parent Ministry of Labour and Social Protection. In addition, the

Council lacks an approved Human Resources Policy and Procedure Manuals, staff grading, and establishment and career guidelines as required by the Human Resource Policies and Procedure Manual of Public Service, 2016

In the circumstances, the effectiveness of the Council's operations and internal controls systems could not be ascertained.

5. Lack of Risk Management Policy and Disaster Recovery Plan

A review of the Council's records, processes and systems revealed that it operated without a Risk Management Policy and thus had no framework for management of risks. In addition, the Council did not have a disaster recovery or business continuity plan. In the absence of a disaster recovery or business continuity plan, the Council lacks a blueprint for identifying, preventing and mitigating disasters and ensuring that its operations are not interrupted. Further, there are no mechanisms in place to recover lost data in case of a disaster.

Lack of Risk Management Policy means that the Council does not have a framework for management of risk and hence it is not possible to identify, assess and control risks.

6. Lack of Board Charter

A review of the Board documents revealed that the Board has not developed and adopted a Board Charter since inception in 2017. Further, the Board has four (4) Committees established to run the affairs of the Council but none of the Committees has a Charter that outlines its roles and responsibilities. This is contravention of the Mwongozo Code of Governance for state corporations.

In the circumstances, lack of Charter means the Board does not have defined responsibilities.

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 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 Management and those Charged with Governance

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 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 controls, risk management and overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 Council's financial reporting process, reviewing the effectiveness of how the Council 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 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 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 Council's 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 Council'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 Council to cease 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 Council 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 May, 2023

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

**13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH
JUNE 2022.**

	Notes	2021-2022	2020-2021
REVENUE FROM NON-EXCHANGE TRANSACTIONS.		Kshs.	Kshs.
Grants from National Government		89,500,000	36,500,000
Grants from Non-Governmental Organization		27,716,613	-
Other Receipts		746,567	324,497
Total revenue	1	117,963,180	36,824,497
Expenses			
Employee costs	2	-	-
Remuneration of Board Expenses	3	4,478,555	5,069,549
Repairs and maintenance	4	459,700	902,010
Contracted services		-	-
Programs	5	58,370,160	15,946,400
General expenses	6	16,872,305	14,124,775
Depreciation and amortization expense	8	2,169,040	2,757,085
Total expenses		82,349,760	38,799,820
Surplus for the period		35,613,420	(1,975,323)

The financial statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:

.....

Ag C.E.O
Abdinoor Sheikh
Date: 30th June 2022

.....

HEAD FINANCE:
Moses O. Muga
ICPAK Member No. 14266
Date: 30th June 2022

.....
CHAIRMAN OF THE BOARD
Date: 30th June 2022

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

14. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2022.

Assets	Notes	2021-2022	2020-2021
Current assets			
Cash and cash equivalents	9	39,329,967	235,507
		39,329,967	235,507
Non-current assets			
Property, plant and equipment	10	11,577,719	13,398,759
Total assets		50,907,686	13,634,266
Liabilities			
Current liabilities			
Trade and other payables	11	2,340,000	680,000
Total liabilities		2,340,000	680,000
Net assets		48,567,686	12,954,266
Capital Fund		15,638,578	14,929,590
Accumulated surplus		32,929,108	(1,975,324)
Total net assets and liabilities		48,567,686	12,954,266

The financial statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:


.....
Ag C.E.O
Abdinoor Sheikh
Date: 30th June 2022


.....
HEAD FINANCE:
Moses O. Muga
CPAK Member No. 14266
Date: 30th June 2022

.....
CHAIRMAN OF THE BOARD
Date: 30th June 2022

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30TH JUNE 2022

	Attributable to the owners of the controlling entity			
	Capital Funds	Retained Earnings	Reevaluation reserve	Accumulated surplus
Balance as at 30 June 2020	15,638,578	-708,989	-	14,929,589
Balance as at 1 st July 2020	15,638,578	-708,989	-	14,929,589
Capitalized government grants	-	-	-	-
Total comprehensive income for the year	-	-1,975,323	-	-1,975,323
Balance as at 30 June 2021	15,638,578	-2,684,312	-	12,954,266
Balance as at 1 st July 2022	15,638,578	-2,684,312	-	12,954,266
Capitalized grants				
Total comprehensive income for the year	-	35,613,420	-	35,613,420
Balance as at 30 JUNE 2022	15,638,578	32,929,108	-	48,567,686

The financial statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:


.....
Ag C.E.O
Abdinoor Sheikh
Date: 30th June 2022


.....
HEAD FINANCE:
Moses O. Muga
ICPAK Member No. 14266
Date: 30th June 2022

.....
CHAIRMAN OF THE BOARD
Date: 30th June 2022

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

RECEIPTS	Notes	2021-2022	2020-2021
Grants from National government	1	89,500,000	36,500,000
Donor funding		27,716,613	-
Other receipts		746,567	324,497
Total receipts		117,963,180	36,824,497
PAYMENTS			
Employee cost	2	-	
Board expenses	3	4,478,555	5,069,549
Repairs and maintenance	4	459,700	902,010
General expenses	7	16,872,305	14,124,775
Contracted services	5	-	-
Programs	6	58,370,160	15,946,400
Total Payments		80,180,720	36,042,734
Adjusted for:			
Changes in receivables		-	0
Changes in payables		1,660,000	37,800
Net cash flow from operating activities		39,442,460	819,563
Cash flow from Investing Activities			
Acquisition of Assets		348,000	869,000
Net cash flows from Investing Activities		(348,000)	- 869,000
Cash flow from Borrowing Activities			
Proceeds from Domestic Borrowings			0
Net cash flow from financing activities			0
Net increase in Cash and Cash Equivalent		39,094,459	- 49,439
Cash and cash equivalent at beginning of the period	8	235,508	284,947
Cash and cash equivalent at END of the year	9	39,329,974	235,508

The financial statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:

.....
Ag C.E.O
Abdinoor Sheikh
Date: 30th June 2022

.....
HEAD FINANCE:
Moses O. Muga
ICPAK Member No. 14266
Date: 30th June 2022

.....
CHAIRMAN OF THE BOARD
Date: 30th June 2022

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
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17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS.

Receipts/ Payments Item	Original Budget	Adjustment s	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	89,500,000	-	89,500,000	89,500,000.0 0	-	100%
Other Receipts		28,463,180	28,463,180	28,463,180	-	100%
Total Receipts	89,500,000	28,463,180	117,963,180	117,963,180	-	
Payments						
Board Expenses	4,368,555		4,368,555	4,478,555	110,000	100%
Employee Costs	43,000,000		43,000,000	0	43,000,000	-100%
Repairs and Maintenance	459,700		459,700	459,700	0	100%
Contracted Services	-		-	-	-	
Programs	24,442,000	27,716,613	52,158,613	58,370,160	(6,211,547)	112%
General Expenses	16,581,278	746,567	17,327,845	16,872,305	455,540	97%
Acquisition of Assets	348,000		348,000	348,000	0	100%
Total Payments	89,500,000	28,463,180	117,662,713	79,715,377	37,947,336	68%

The financial statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:


.....
Ag C.E.O
Abdinoor Sheikh
Date: 30th June 2022


.....
HEAD FINANCE:
Moses O. Muga
ICPAK Member No. 14266
Date: 30th June 2022

.....
CHAIRMAN OF THE BOARD
Date: 30th June 2022

**NATIONAL COUNCIL FOR CHILDREN'S SERVICES
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18. NOTES TO THE FINANCIAL STATEMENTS

a. General Information

The National Council is established by and derives its authority and accountability from Children's Act. The National Council for Children Services is a Semi-Autonomous Government Agency under the State Department for Social Protection. The National Council for Children's Services principal activity is Oversight of Children issues in the country

b. Statement of Compliance and Basis of Preparation

The National Council for Children's Services 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.

c. Summary of Significant Accounting Policies.

a) Revenue recognition

i) Revenue from non-exchange transactions

a) 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 Council for Children's Services and can be measured reliably.

ii) Revenue from Exchange Transactions

a) Rendering of services

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

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b) Budget information

The original budget for FY 2021-2022 was approved by the National Assembly, Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by The National Council for Children's Services upon receiving the respective approvals in order to conclude the final budget. Accordingly, The National Council for Children's Services recorded appropriations of eighty-nine million, five hundred thousand shillings budgets following the governing body's approval.

The National Council for Children's Services 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, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

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 section of these financial statements.

b) Property, plant and equipment

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

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1. TRANSFERS FROM MINISTRIES, DEPARTMENT AND AGENCIES.

Name of the Entity sending the grant	2021-2022	2020-2021
	Ksh	Ksh
State Department of social protection	89,500,000	36,500,000
NGO Funding	27,716,613	-
Other receipts	746,567	324,497
Total	117,963,180	36,824,497

2. EMPLOYEE COSTS

Description	2021-2022	2020-2021
	KShs	KShs
Transport allowance	-	-
Travelling allowance	-	-
Total employee cost	-	-

3. BOARD EXPENSES/REMUNERATION OF MANAGEMENT

Description	2021-2022	2020-2021
	Kshs	Kshs
Chairman's Honoraria	640,000	980,000
Statutory Deductions	1,171,740	-
Directors' emoluments	2,666,815	4,089,549
Total director emoluments	4,478,555	5,069,549

4. REPAIRS AND MAINTENANCE

Description	2021-2022	2020-2021
	Kshs	Kshs
Repairs and Maintenance- Others	416,900	341,360
Repairs and Maintenance-Vehicles	42,800	560,650
Total Repairs and Maintenance	459,700	902,010

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5. CONTRACTED SERVICES

Description	2021-2022	2020-2021
	Kshs	Kshs
Consultancy on child-to-child abuse	-	-
Payment of Rent	-	-
Totals	-	-

6. PROGRAMS

	2021-2022	2020-2021
	Kshs	Kshs
Programmes-NCCS	32,806,440	15,946,400
Programmes-LUMOS	525,000	-
Programmes-UNICEF	25,038,720	-
Total Cost	58,370,160	15,946,400

7. GENERAL EXPENSES

Description	2021-2022	2020-2021
	Kshs	Kshs
Domestic travel	6,043,706	4,423,597
Air Tickets	884,880	
Catering Services	741,100	1,217,700
Fuel and Oil	425,452	794,000
Office and general supplies	1,798,800	2,418,000
Bank Charges	137,574	
Audit Fee	100,000	
Purchase of Computers and Accessories	786,990	1,398,000
Printing stationeries	-	-
Postal & Courier	45,000	-
Conferences and delegation & Training	2,730,149	2,769,528
Training & Development	1,240,835	-
Insurance	765,809	1,018,500
Telecommunications	1,172,000	-
Total General Expenses	16,872,305	14,124,775

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8. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR.

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank	235,508	284,947
Total cash and cash equivalents	235,508	284,947

9. CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR.

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank	39,329,967	235,508
Total cash and cash equivalents	39,329,967.	235,508

10. PROPERTY PLANT AND EQUIPMENT.

2. Depreciation and amortization of Non - current assets Movement Schedule						
	Land and Buildings	Motor vehicles	Furniture and fittings	Computers	Office Equipment's	Total
Cost	KShs	KShs	KShs	KShs	KShs	KShs
As at 1st July 2020		4,218,188.00	1,641,500.00	4,073,245.00	8,492,050.00	18,424,983.00
Additions		-	-	-	-	-
disposals		-	-	-	-	-
Transfers/adjustments		-	-	-	-	-
As At 30th June 2021		3,690,914.50	1,436,312.50	2,729,074.15	7,430,543.75	15,286,844.90
As At 30th June 2021						
Additions		0	348,000.00	-	-	348,000.00
disposals		-	-	-	-	-
Transfers/adjustments		-	-	-	-	-
As At 30th June 2022		-	-	-	-	-
		3,690,914.50	1,784,312.50	2,729,074.15	7,430,543.75	15,634,844.90
Depreciation and impairment						
As at 1st July 2020		4,218,188.00	1,641,500.00	4,073,245.00	8,492,050.00	18,424,983.00
Depreciation		527,273.50	205,187.50	1,344,170.85	1,061,506.25	3,138,138.10
impairment		-	-	-	-	-
Transfers/adjustments		-	-	-	-	-
As At 30th June 2021		3,690,914.50	1,436,312.50	2,729,074.15	7,430,543.75	15,286,844.90
Depreciation		403,693.77	157,096.68	795,534.19	812,715.72	2,169,040.36
Disposals		-	-	-	-	-
impairment		-	-	-	-	-
Transfers/adjustments		-	-	-	-	-
As At 30th June 2022		- 403,693.77	- 157,096.68	- 795,534.19	- 812,715.72	- 2,169,040.36
Net book Value						
As At 30th June 2022		2,825,856.42	1,447,676.76	1,615,175.49	5,689,010.06	11,577,718.73
As At 30th June 2021		3,690,914.50	1,436,312.50	2,729,074.15	7,430,543.75	15,286,844.90

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11. PAYABLES

S/No	Particulars	2021-2022	2020/2021
1	DAC Banners (Assorted)	-	680,000
	Air tickets	222,000	-
2	Airtime	345,000	-
3	Spread Banners	100,000	-
4	Tear Drops	250,000	-
5	Staff Uniform	378,000	-
6	DAC T-Shirt (Kids)	675,000	-
7	DAC T-Shirt Adults	270,000	-
8	KENAO	100,000	-
		2,340,000	680,000

12. CASH GENERATED FROM OPERATIONS

Surplus for the year before tax	2021-2022	2020-2021
	Kshs	Kshs
Surplus for the year before tax	35,613,420.00	- 1,975,323.00
Adjusted for:		
Depreciation	2,169,040.00	2,757,085.00
Working capital adjustments		
Increase in inventory	0	0
Increase in receivables	0	0
Increase in payables	1,660,000.00	37,800.00
Net cash flow from operating activities	39,442,460.00	819,562.00

12. FINANCIAL RISK ANALYSIS

a) Capital Risk Management

	2021-2022	2020-2021
	Kshs	Kshs
Revaluation Reserve	-	
Retained Earnings	32,929,108	-2,684,312
Capital Reserve	15,638,578	15,638,578
Total Funds	48,567,686	12,954,266
Total Borrowing	-	
Less: Cash and Bank balances	39,329,967	235,507
Net Debt/Excess cash and cash equivalents	39,329,967	235,507
Gearing	81%	2%

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b) Credit Risk

	Total Amounts	Fully Performing	Past Due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2022				
Receivables	-	-	-	-
Bank Balances	39,329,967	-	-	-
Totals	39,329,967	-	-	-
As at 30th June 2021	-	-	-	-
Receivables		-	-	-
Bank Balances	235,507	-	-	-
Totals	235,507	-	-	-

c) Liquidity Risk

	Less than 1 month	Less than 1-3 months	Over 5 Months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2022				
Payables	-	2,340,000	-	2,340,000
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Totals		2,340,000		2,340,000
As at 30th June 2021				
Payables	-	680,000	-	680,000
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Totals		680,000	-	680,000

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19. APPENDICES

i) 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)
1.0	Inaccuracies' of the financial statement	Updated financial statement	Moses Muga Principal accountant	resolved	-
1.2	Non-compliance in reporting template	Updated reporting template	Moses Muga Principal accountant	resolved	-
2.0	Unsupported property plant and equipment	Is in the process of evaluating the assets	Moses Muga Principal accountant	Not Resolved	30 th June 2023
3.3	Unsupported internet data bundles	Statement for supporting documents	Moses Muga Principal accountant	resolved	-

Ag, Chief Executive Officer

Date.....

Chairman of the Board

Date.....