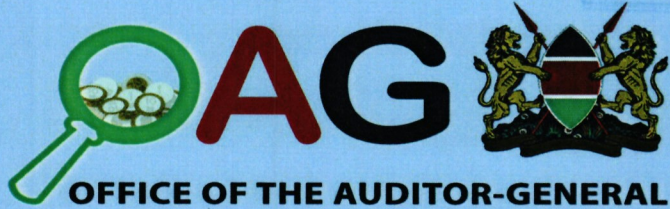


REPUBLIC OF KENYA

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*Enhancing Accountability*

THE NATIONAL ASSEMBLY	
DATE: 31 MAY 2022	
TUESDAY	
TABLED BY:	Majority Whip, Hon. E. Wangwe, MP
CLERK-AT THE TABLE:	Gertrude Chebet

**THE AUDITOR-GENERAL**

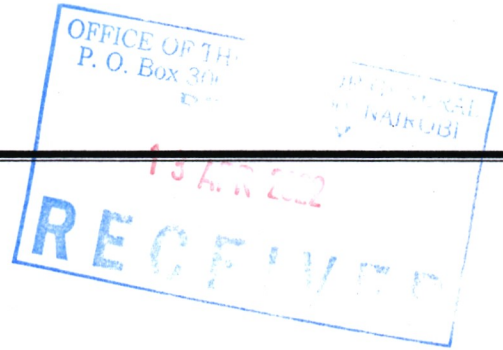
**ON**

**STREET FAMILIES REHABILITATION  
TRUST FUND**

**FOR THE YEAR ENDED  
30 JUNE, 2021**

**STATE DEPARTMENT FOR SOCIAL  
PROTECTION**

*Street Families Rehabilitation Trust Fund  
Reports and Financial Statements  
For the Financial year ended June 30, 2021*



**REPUBLIC OF KENYA**



**MINISTRY OF LABOUR AND SOCIAL PROTECTION  
STATE DEPARTMENT FOR SOCIAL PROTECTION**

**STREET FAMILIES REHABILITATION TRUST FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2021**

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

*Street Families Rehabilitation Trust Fund  
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## KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background Information

The Street Families Rehabilitation Trust Fund (SFRTF) is a body corporate established on 11th March, 2003 through a Gazette Notice No. 1558. The key objective of the fund is to spearhead national Government response to restore dignity to street families.

### (b) Principal Activities

The strategic goals of the Trust Fund are to safeguard and promote the rights of street families and to address the concerns of all homeless, destitute and vulnerable people in urban areas.

The mandate of the Trust Fund is: Coordinate rehabilitation programmes for street families, Conduct public education on street families issues, Mobilize resources, fundraise and receive donations and fund street families rehabilitation programmes, Managing donations for the rehabilitation of street families through a trust fund, Monitoring disbursement and expenditure of funds, Advise the government and other relevant agencies on matters relating to the rehabilitation of street families.

**Vision:** A country free of street families.

**Mission:** To coordinate, develop capacity and mobilize resources to facilitate and monitor rescue, rehabilitation, reintegration and resocialization programmes for street families.

### Strategic Objectives

1. Build knowledge base on the plight of street families
2. Develop and implement policies on rehabilitation of street families
3. Establish and manage a fund for rescue, rehabilitation, re-integration and resocialization programmes for street families.
4. Design systems and structures for effective implementation rescue, rehabilitation, re-integration and resocialization programmes
5. Lobbying and advocacy.

***Street Families Rehabilitation Trust Fund  
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6. Institutional strengthening of Street families Rehabilitation Trust Fund and implementing partners for effective programming.
7. Enact relevant legislation on issues of street families
8. Strategic planning, monitoring and evaluation
9. Develop and manage database on street families

**(c) Key Management**

The Secretary/Chief Executive Officer provides leadership to a Secretariat that manages the operations of the Trust Fund.

**(d) Fiduciary Management**

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

<b>S/No</b>	<b>Names</b>	<b>Title designation</b>	<b>Responsibilities</b>
1.	Nelson Marwa	Principal Secretary	Accounting Officer
2.	Caroline Towett	Ag. CEO	Ag.CEO/Secretary to the board
3.	Alice Mwaniki	Assistant Accountant General	Head Accounting Unit
4.	Kennedy Okeyo	Chief Finance Officer	Head Finance Unit
5.	Willis Olwalo	Procurement Officer	Head Supply Chain Management Unit

**Fiduciary Oversight Arrangements**

The Board of Trustees of Street Families Rehabilitation Trust Fund plays an oversight role on the management of Trust Fund's resources. With the help of ministerial Audit, Finance and Budget committee

**(e) Trust Fund Headquarters**

The Fund headquarters offices are at Tourism Fund Building Nairobi County, Kenya.

P.O Box 40326-00100

Tourism Fund Building,

Bishops Road

Nairobi.

**(f) Trust Fund Contacts**

Telephone: 0722-257486

E-mail: ceo.sfrtf@gmail.com

Website:

**(g) Bankers**

**1. Central Bank of Kenya**

Street Families Rehabilitation Trust Fund

1000398598

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

***Street Families Rehabilitation Trust Fund  
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**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**THE BOARD OF TRUSTEES**

1. Hon. Mary W. Munene – Chairman
2. Ms Caroline Towett – Ag.CEO/Secretary to the Board
3. Mr. Alex Masibo – Trustee
4. Ms. Grace Mwangi – Trustee
5. Mr. Joseph Waiganjo – Trustee
6. Mr. Pius Wario Yatani – Trustee
7. Mr. George Maara - Trustee
8. Mrs. Fatma Ahmed - Alternate Principal Secretary, State Department for Social Protection
9. Richard Chepkawai Limo (OGW) - Alternate to Principal Secretary, State Department for Early Learning and Basic Education





Hon. Mary Wambui Munene is an experienced, dedicated and passionate leader and entrepreneur, having worked with corporate organizations, non-profit and Government agencies on social welfare and social justice across Kenya, where she has been positively influencing, motivating, mentoring and leading various projects and events successfully.



Hon. Mary is the former Member of the National Assembly for Othaya Constituency (2013-2017); currently the Director FIGAROS Limited (2007 to date); former Secretary, Maendeleo ya Wanawake, Nyeri; and formerly the Administrator and Coordinator, KANU Nyeri Branch (1974-1983). She also previously worked as a teacher at Mukima and Chinta Primary Schools in Laikipia County.

Hon. Mary holds a Bachelor of Business Administration in Business Management Degree from SMC University & Swiss Management Centre and Higher National Diploma from Stratford Business School. She is a Fellow at Institute of leadership management (Membership No. 10430110).



*Street Families Rehabilitation Trust Fund  
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	<p>Currently, besides being the Chair of the Street Families Rehabilitation Trust Fund, Hon. Mary is a Board member and a Trustees of Computer for Schools, Mahiga Girls High School, Gakuyu Secondary School and Munyange Secondary School. She has been very instrumental in conflict resolution and peace building in various parts of the country.</p>
	<p>Mr. Alex Masibo holds a Master’s degree in Counseling Psychology from Daystar University and a Bachelor’s degree in Education Arts, from Moi University.</p> <p>He has work experience spanning over 17 years in the areas of fundraising and grant management, project administration, development &amp; oversight and implementation of diverse programs. Alex has worked with Multi-donor funded projects that include PEPFAR- USAID, CDC, Global Fund and DfID programs in over 24 counties in Kenya &amp; beyond. Mr. Masibo is currently the Executive Director of Undugu Society of Kenya. He is a firm believer in the Christian faith and has passion for street families.</p>
	<p>Grace Mwangi is a Child Protection and Family Based care Specialist. She holds a Master’s Degree in Child Development (University of Haifa-Israel), Master’s Degree in Marriage and Family Therapy (Pan Africa Christian University-Kenya), Bachelor’s Degree in Social Work (University of Nairobi -Kenya) and Diploma in Social Work (Kenya Institute of Social Work Development).</p> <p>She has 20 years’ experience in Social Work and Child protection, having worked in different organizations which include Tumaini Kwa Watoto - Children of Hope (UK Charity) and Give a Child a Family. Besides, she was appointed in the government as a Secretariat member to the Committee of Experts on management of Child Adoptions (2015) and also served in the Technical Working Group tasked with the formulation of the Alternative Family Care Guidelines (2014).</p>

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	<p>Currently Grace is the Programme Consultant in Kenya for LUMOS International.</p>
	<p>Joseph Mburu Waiganjo was born in 1973. He is an environmentalist who is engaged in tree planting for forest restoration and carbon offsetting to sustainably combat climate change. Waiganjo is the Founder/Coordinator of Esconet (Escarpment Environment Conservation Network, a Community-based Organization (CBO) that works in partnership with Carbon Footprint Ltd (UK) on indigenous forest restoration in license agreement with the Kenya Forest Service. Waiganjo holds a Bachelor of Science degree in Mathematics and Chemistry.</p> <p>He has worked as a volunteer coordinator for Kenya Red Cross Society, Limuru Branch where he worked to alleviate the suffering of the most vulnerable in the society. He has also worked within the community to promote education, cooperatives and the Jua Kali sector.</p>
	<p>Richard Chepkawai Limo (OGW) is the alternate member to the Principal Secretary, State Department of Early Learning and Basic Education, Ministry of Education. He is the Deputy Director, Directorate of Policy, Partnerships and East African Affairs.</p> <p>He holds a Master's Degree in Educational Planning and has undertaken a Strategic Leadership Development Program. Previously, he was a</p>

*Street Families Rehabilitation Trust Fund  
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	<p>member of Councils for Jaramogi Oginga Odinga University and Kisii University Councils. He is a member of KAEAM (Kenya Association of Educational Administration and Management).</p>
	<p>Fatma Ahmed is the Alternate to the Principal Secretary, State Department for Social Protection in the Board. She is a Senior Deputy Secretary at the Ministry of Labour and Social Protect. She has an advanced public administration diploma and she has done a number of senior managerial courses like strategic leadership development and senior management course. She is an experienced and self-motivated administrator.</p> <p>Fatma is result oriented and she has a proven track record of working collaboratively with other team members. She coordinates departmental conferences, workshops and state events. She utilizes excellent leadership skills to spearhead internal communication initiatives.</p>
	<p>Pius Wario Yatani Tume is a member of the Board of Trustees. He started his career as primary school teacher and later pursued higher education and attained a degree. In 2013, he joined politics as a member of county assembly Turbi Ward Marsabit County</p> <p>Pius has done many short courses on public administration and financial management. He is an active participant in community development initiatives, He is a great resource for community cohesion and peace building initiatives. His career objective is to develop as a senior leader nationally and internationally.</p>

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	<p>Geore Maara is businessman. He holds a bachelor of arts degree. He is a chartered insurer (Associate of the Chartered Insurance Institute of London. As an insurance consultant, George has been consulting for a number of insurance companies helping them to develop suitable and customer oriented products, financial, marketing and management structures. He is the patron of Limuru county club.</p>
	<p>Caroline C. Towett is a psychologist. She holds a Master of Public Administration degree from University of Nairobi, Bachelor's degree (Psychology Special) from Gujarat University, Ahmedabad India.</p> <p>Caroline has over 20 years' experience in working in the children protection sector. She has been in charge of two statutory institutions dealing with children and youth under the Juvenile Justice System overseeing management of rehabilitation programs and psychosocial support services for both children and their families. She has been involved in the development of policies and guidelines related to rehabilitation and treatment of children and youth in conflict with the law. She has expertise in policy formulation and implementation, resource mobilization, management of partnerships and conflict resolutions.</p> <p>In her work, Caroline has interacted with stakeholders that include line Ministries, County Governments, Development Partners, Civil Society Organizations, Faith based organizations among others. She has sat in many Task Forces and Committees, latest being National Council of Administration of Justice on Child Matters and Taskforce on Policy, Legal, Institutional and Administrative Reforms Regarding Intersex Persons of Kenya. She has also been involved in a number of researches and public awareness forum .Currently she is the Acting Chief Executive Officer at the Street Families Rehabilitation Trust Fund. She is the AIE holder and the Secretary to the board of Trustees.</p>

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**MANAGEMENT TEAM**



Nelson Marwa Sospeter. CBS is currently the Principal Secretary, State Department for Social Protection at the Ministry of Labour and Social Protection. Formerly, he was the Principal Secretary, State Department for Devolution under the Ministry of Devolution and ASALs.

PS Marwa has served the Government for 27 years in different positions and capacities. He started as a DO- Cadet, rose through the ranks to the position of Regional Commissioner. He holds Master's Degree, Diploma in Security Studies from Virginia (USA) and Israel.

Currently undertaking PhD in Disaster Management/Conflict Studies.



Mr. Kennedy Okeyo Ojwang' is the current Chief Finance Officer of the State Department for Social Protection. He holds a Bachelor of Arts (Economics) and Master of Arts in Economics degrees, both from the University of Nairobi as well as Diploma in Information Technology from Moi University. In addition, he is a Certified Public Accountant I. Mr. Okeyo has over 14 years' experience in the civil service, having served in different capacities including as an economist in the Ministry of Water and Irrigation; Principal Economist and Deputy Head of the Central Planning and Projects Monitoring Unit in the Office of the Deputy President; District Development Officer, Kuria District and later Kuria West District; and Deputy Chief Finance Officer and Head of the Finance Division, State Department for Devolution.

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Alice Mwaniki	Head accounting unit
Willis Olwalo	Head Supply Chain Management Officer

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**CHAIRMAN'S STATEMENT**

The Street Families' Rehabilitation Trust Fund was established on 11<sup>th</sup> March 2003 by the Local Government Act CAP 265 through a Legal Gazette Notice No. 1558 to address the concerns of all homeless, destitute and vulnerable persons in urban areas. It was registered as a body corporate in August 2010 under the Trustees (Perpetual Succession) CAP 164 Laws of Kenya (LoK). The Executive Order No. 1 of 2018 (Revised) on organization of Government of the Republic of Kenya, June 2018, assigned the Street Families Rehabilitation Trust Fund (SFRTF) to the State Department of Social Protection, Ministry of Labour and Social Protection.

The Trust Fund is managed by a Board of Trustees (BOT) composed of a Chairperson and members drawn from diverse fields. The mandate of the Trust Fund include: The mandate of the Trust Fund is to Coordinate rehabilitation programmes for street families, Conduct public education on street families issues, Mobilize resources, fundraise and receive donations and fund street families rehabilitation programmes, Managing donations for the rehabilitation of street families through a trust fund, Monitoring disbursement and expenditure of funds, Advise the government and other relevant agencies on matters relating to the rehabilitation of street families.

In order to realize its mandate, the Trust Fund partners with stakeholders that include line ministries, County Governments, development partners, Non-Governmental organizations, Faith Based Organizations, Civil society Organizations, reformed street persons volunteers, among others to undertake rescue, rehabilitation, reintegration and re-socialization of street families.

During the financial year 2020/2021, a total of Kshs.9,684,900.90 (Nine million, six hundred and Eighty four thousand, nine hundred cents ninety) was disbursed to 9 institutions within the Nairobi Metropolitan to facilitate an RRI programme for rescue, rehabilitation, reintegration and resocialization of street families.

The Trust Fund has embarked on development of a National Policy on Rehabilitation of Street Families. This will provide guidelines on how to address the plight of street families in an effort to realize a county free of street families. The policy focuses on harmonizing and standardization of program designs and monitoring implementation of the same. Within the period under review, public participation for a were held in 35 counties. The draft policy is awaiting validation.

***Street Families Rehabilitation Trust Fund  
Reports and Financial Statements  
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In order to create synergies, the Trust Fund has initiated establishment of County Chapters across the 47 counties. This will bring together key stakeholders to address the plight of street families with an aim of harnessing resources and enhancing effectiveness of program implementation at the county level.

The Covid-19 pandemic adversely affected street families especially those who have no designated places of abode apart from the streets. The Trust Fund undertook an RRI programme to rescue the homeless street persons to prevent them from contracting the virus. A total of 250 homeless persons were rescued and placed in institutions partnering with the Trust Fund.



**HON. MARY WAMBUI MUNENE**

**CHAIRPERSON BOARD OF TRUSTEES**

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**REPORT OF THE CHIEF EXECUTIVE OFFICER**

SFRTF was established on 11<sup>th</sup> March 2003 through Kenya Gazette Notice No. 1558 to address the concerns of all homeless, destitute and vulnerable people in urban areas. It was registered as a body corporate under cap 164 Trustees (Perpetual Succession) Act in August 2010.

The Street Families Rehabilitation Trust Fund has been tasked with the responsibility of coordinating all activities related to the rehabilitation and empowerment of persons living and/or working in the streets. Consequently, the Trust Fund implements rehabilitation programmes that will lead to realization of a country free of street families is in line with the Constitution of Kenya, the country's long term development blue print of the Kenya Vision 2030 and the international commitments which Kenya is a signatory that include the Sustainable Development Goals, the United Nations Convention on the Rights of the Child, and the Universal Declaration of Human Rights, among others.

In order to realize its mandate, the Trust Fund partners with stakeholders that include line ministries, County Governments, development partners, Non-Governmental organizations, Faith Based Organizations, Civil society Organizations, Community Based Organizations, reformed street persons, volunteers, among others to undertake rescue, rehabilitation, reintegration and re-socialization of street families.

During the financial year 2020/2021, a total of Kshs.9,684,901 ((Nine million, six hundred and Eighty four thousand, nine hundred and one) was disbursed to 9 institutions to facilitate rescue, rehabilitation, reintegration and resocialization of street families. The disbursed funds are supporting the following number of beneficiaries in the underlisted programmes.

No.	Programmes	No. of Beneficiaries
1.	Rescue	1150
2.	Rehabilitation	2164
3.	Reintegration and resocialization	675
4.	Provision of psychosocial Support	736

*Street Families Rehabilitation Trust Fund  
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5	Talent Identification and Nurturing	301
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The Trust Fund has embarked on development of a National Policy on Rehabilitation of Street Families. This will provide guidelines on how to address the plight of street families in an effort to realize a county free of street families. The policy focuses on harmonizing and standardization of program designs and implementation for sustainability and impact.



**Ms. CAROLINE TOWETT**

**Ag CEO/SECRETARY TO THE BOARD**

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**CORPORATE GOVERNANCE STATEMENT**

The current Board of Trustees was appointed vide Gazette Notice No. 148 dated 3<sup>rd</sup> May 2019, while the Board Chair was appointed vide Gazette Notice No. 231 of 18<sup>th</sup> December, 2020. The Board, which is comprised of a Chair and five Trustees was appointed by the Cabinet Secretary, Ministry of Labour and Social Protection. In addition, there are two members representing the Principal Secretaries State Department for Social Protection and State Department for Early Learning and Basic Education. The Board of Trustees Chairperson and members were inducted in June 2020 and May, 2019 respectively, by the Kenya School of Government.

Full Board meetings are held on a quarterly basis. The Board has four committees namely: Finance and Administration; Programmes; Advocacy and Communication; and Audit Committee each chaired by a Trustee. The committees meet on a quarterly basis and when need arises.

The Board of Trustees is remunerated as per the Salaries and Remuneration Commission circular dated 16th June, 2017 as shown on the Table below

<b>Allowance</b>	<b>Chairman</b>	<b>Member</b>
Honoraria	Kshs.60,000 per month	-
Sitting	Kshs.20,000 per sitting	Kshs.20,000 per sitting
Lunch	Kshs.2,000 per day in lieu of lunch	Kshs.2,000 per day in lieu of lunch
Accommodation	As per equivalent Job Group 'R' provided by the Salaries and Remuneration Commission circular on review of allowances in the public service	As per equivalent Job Group 'R' provided by the Salaries and Remuneration Commission circular on review of allowances in the public service
Transport	AA rates subject to maximum of Kshs.20,000 per month.	AA rates subject to maximum of Kshs.20,000 per month.
Airtime	Kshs.6,000 per month	Kshs.5,000 per month

## MANAGEMENT DISCUSSION AND ANALYSIS

The Principal Secretary for State Department for Social Protection and the Secretary to the Street Families Rehabilitation Trust Fund are responsible for the preparation and presentation of the Trust Fund's financial statement, which give a true and fair view of the state of affairs of the Trust Fund for and as at the end of the financial year ended on June 30, 2021. This responsibility includes:

- (i) Maintaining adequate financial management arrangement 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 Fund;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the Fund;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the State Department for Social Protection and the Secretary to the Street Families Rehabilitation Trust Fund accept responsibility for the Fund's financial statements, which have been prepared on the accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the State Department for Social Protection and the Secretary to the Street Families Rehabilitation Trust Fund are of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year/period ended June 30, 2021, and of the Fund's financial position as at that date. The Principal Secretary State Department for Social Protection and the Secretary to the Street Families Rehabilitation Trust Fund further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund financial statements as well as the adequacy of the systems of internal financial control.

***Street Families Rehabilitation Trust Fund  
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The Principal Secretary State Department for Social Protection and the Secretary to the Street Families Rehabilitation Trust Fund confirm that the Fund has complied fully with applicable Government Regulations and the terms of external financing covenants, and that funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**1.1 Funding summary**

The Fund is for duration of infinite years from 2003 with an approved budget as determined by National Government highlighted in the table below:

Below is the funding summary:

Source of funds	Ministry's Contribution	Amount received to date (30th June, 2021)	Balance yet to be paid to date (30 <sup>th</sup> June, 2021)
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	(A)	(B)	(A)-(B)
<b>(i) Counterpart funds</b>			
Government of Kenya Exchequer	147,000,000.00	147,000,000.00	NIL
(ii) Bank Interests	-		
<b>Total</b>	<b>147,000,000.00</b>	<b>147,000,000.00</b>	

## **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

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

The Directors are responsible for the preparation and presentation of the Street Families Rehabilitation Trust Fund financial statements, which give a true and fair view of the state of affairs of the Street Families Rehabilitation Trust Fund for and as at the end of the financial year (period) ended on June 30, 2021. 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 Street Families Rehabilitation Trust Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Street Families Rehabilitation Trust Fund financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (the State Corporations Act). The Directors are of the opinion that the entity's financial statements give a true and fair view of the state of Street Families Rehabilitation Trust Fund transactions during the financial year ended June 30, 2021, and of the Street Families Rehabilitation Trust Fund financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the Street Families Rehabilitation Trust Fund which have been relied upon in the preparation of the Street

***Street Families Rehabilitation Trust Fund  
Reports and Financial Statements  
For the Financial year ended June 30, 2021***

Families Rehabilitation Trust Fund 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 Street Families Rehabilitation 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 Street Families Rehabilitation Trust Fund financial statements were approved on behalf of the Board on 12/4/ 2022



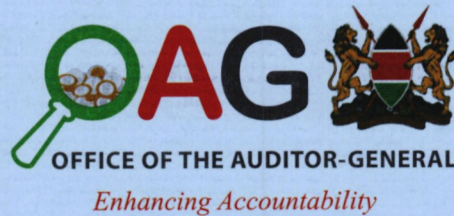
Chairperson board of trustees

**Hon Mary Wambui Munene**

Date.. 12/4/2022

# 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 STREET FAMILIES REHABILITATION TRUST FUND - STATE DEPARTMENT FOR SOCIAL PROTECTION FOR THE YEAR ENDED 30 JUNE, 2021**

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### 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, gazetted 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 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 for the Street Families Rehabilitation Trust Fund set out on pages 1 to 26, which comprise the statement of

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*Report of the Auditor-General on Street Families Rehabilitation Trust Fund for the year ended 30 June, 2021- State Department for Social Protection*

financial position as at 30 June, 2021 and the statement of financial performance, the statement of changes in net assets, the statement of cash flows and statement of comparative budgets and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 Street Families Rehabilitation Trust Fund as at 30 June, 2021, 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 Trustee (Perpetual Succession) Act, Cap 164 of the Laws of Kenya and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Understatement of Directors' Expenses**

As disclosed in Note 5 to the financial statements, the statement of financial performance reflects remuneration of directors totalling Kshs.1,982,000. Further, audit review of available records revealed that the remuneration of Directors' amount was made up of Chairman's honoraria and Director's emoluments of Kshs.420,000 and Kshs.1,562,000 respectively. In addition, the verification of payment vouchers of the Fund revealed that accommodation allowances for the Board of Trustees totalling Kshs.8,607,400 should have been charged to remuneration of Directors expenses against a budget of Kshs.2,259,200 but were instead charged under employees costs. However, no explanation was provided for this anomaly.

Consequently, the remuneration of directors' expenses for the year ended 30 June, 2021 is understated by Kshs.8,607,400.

#### **2. Lack of Land Ownership Documents**

The statement of financial position reflects Kshs.10,034,365 (2020 – Kshs.9,744,614) in respect of property, plant and equipment which excludes the value of various parcels of land that have no ownership documents as indicated below: -

##### **(i) Land Ref: LR No.209/11325 Donated by the Kenya Pipeline Company Ltd**

As previously reported, Kenya Pipeline Corporation (KPC) donated and surrendered to the Fund a piece of land L.R No.209/11325 on 23 August, 2007 vide a letter Ref. No. LE/LA/ 25/4 addressed to the Commissioner of Lands by the Managing Director of the Company. The title deed was surrendered to the Commissioner of Lands on 6 August, 2007 for purposes of transferring and registering the property in the name of the Trust Fund. Review of the matter during the month of December, 2021, fourteen (14) years later, reveals that land at Mukuru Kwa Njenga slum had been encroached upon and had not been transferred to the Trust Fund.

## **(ii) Parcels of Land in Embu, Murang'a and Laikipia**

As previously reported, available information indicates that the defunct Local Authorities of Embu, Murang'a and Laikipia allocated land informally to the Street Families Rehabilitation Trust Fund as captured in the Minutes dated 19 September, 2016. However, review of the matter during the audit revealed that the Fund had neither identified locations of these properties nor obtained their title deeds or any other legal/formal allocation documents. Management had also not demonstrated any efforts put in place to acquire ownership documents.

## **(iii) LR. No. Mavoko Town Block 3/2545**

As previously reported, the Trust Fund purchased land Ref: LR. No. Mavoko Town Block 3/2545 measuring 8.09 hectares in Mavoko town at a cost of Kshs.38 Million on 6 December, 2013. Although, the original title deed was surrendered to the Ministry of Lands for subsequent transfer and registering of the property in the name of the Trust Fund, review of the matter during the audit revealed that the property has not been transferred to the Trust Fund.

Consequently, it is not possible to confirm the ownership, accuracy and completeness of property, plant and equipment balance of Kshs.10,034,365 as at 30 June, 2021.

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

## **Emphasis of Matter**

### **Accumulation of Idle Bank Balance**

As disclosed in Note 9 to the financial statements, the statement of financial position shows a cash and cash equivalents balance of Kshs.143,111,500 (2020 – Kshs.130,325,621) representing cash held in the Fund's bank account. Further, the statement of financial performance indicates that Government transfers totalled Kshs.5,535,642, being transfers to street families' homes against the total transfers to the Trust Fund of Kshs.147,000,000 through Exchequer releases during the year under review. In addition, available information revealed that the cash in the bank account did not earn any interest for over two years.

In the circumstances, the intended beneficiaries, being the street families, may not have benefitted as expected from the idle cash in the bank.

## **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**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Further, some of the prior year audit issues remained unresolved as at 30 June, 2021. However, the Management had not resolved the issues or provided reasons for the delay in resolving prior year audit issues.

In addition, the prior year audit issues have not been included in the annexures to the financial statements under progress on follow-up of auditor recommendation as required by the Public Sector Accounting Standards Board recommended reporting template

Consequently, the Management has not complied with Public Sector Accounting Standards Board reporting template for the year ended 30 June, 2021

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

#### **Conclusion**

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

#### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7(1)(a) of the Public Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## **Basis for Conclusion**

### **Lack of Fraud Management Policy**

Available records revealed that during the year under review, the Fund Management did not put in place an institutionalized fraud management policy as expected. Consequently, there are no formal approved processes and guidelines on how to mitigate operational, legal and financial frauds such as, identifying business frauds relevant to financial reporting objectives, estimating significance of the frauds, assessing the likelihood of their occurrence and deciding about actions to be taken to address those frauds. In the circumstances, the resources of the Trust Fund are at risk of loss due to fraud.

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 the Board of Trustees**

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 control, risk management and governance.

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

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

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

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

## **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 Fund 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 accrual basis of accounting method under International Public Sector Accounting Standards 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 Street Families Rehabilitation Trust 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 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**

**05 April, 2022**

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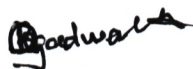
**1. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	2020-2021	2019-2020
			Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other governments – gifts and services-in-kind	1	147,000,000	245,000,000
Other Receipts	2	-	186,000
<b>Total revenue</b>		<b>147,000,000</b>	<b>245,186,000</b>
<b>Expenses</b>			
Employee costs	3	90,731,090	102,551,810
Remuneration of directors	5	1,982,000	4,090,400
Depreciation and amortization expense	8	2,682,449	3,089,706
Repairs and maintenance	6	4,725,100	1,821,000
government transfers	7	5,535,642	128,760,036
General expenses	4	28,275,090	26,268,218
<b>Total expenses</b>		<b>133,931,371</b>	<b>266,581,170</b>
<b>SURPLUS/DEFICIT</b>		<b>13,068,629</b>	<b>(21,395,170)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24/1 2022 and signed by:



**Ag Chief Executive Officer**  
Caroline Chepkemoi Towett



**D/ Head Accounting unit**  
Beatrice Igadwa  
ICPAK: 11359



**Chairperson of the Board**  
Hon Mary Wambui Munene

Date 12/4/2022

Date 4/12/22

Date 12/4/2022


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2. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Notes	2020-2021	2019-2020
			kshs
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	9	143,111,500	130,325,621
		143,111,500	130,325,621
<b>Non-current assets</b>			
Property, plant and equipment	8	10,034,365	9,744,614
Receivables	10	12,607	12,607
<b>Total assets</b>		<b>153,158,472</b>	<b>140,082,843</b>
<b>liabilities</b>			
<b>trade and other payables</b>	11	(7,000)	
<b>Net assets</b>		<b>153,151,472</b>	<b>140,082,843</b>
Reserves		140,082,843	161,478,013
Accumulated surplus		13,068,629	(21,395,170)
<b>Total net assets and liabilities</b>		<b>153,151,472</b>	<b>140,082,843</b>

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The Financial Statements were approved on 12/4 2022 and signed by:

  
Ag Chief Executive Officer  
Caroline Chepkemai Towett

  
D/ Head Accounting unit  
Beatrice Igadwa  
ICPAK: 11359

  
Chairperson of the Board  
Hon Mary Wambui Munene

Date 12/4/2022

Date 12/4/22

Date 12/4/2022

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**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2021**

	<b>Reserves</b>	<b>Capital/Development Grants/Fund</b>	<b>Total</b>
<b>At July 1, 2019</b>	<b>161,478,013</b>	<b>-</b>	<b>161,478,013</b>
Total comprehensive net income		-21,395,170	-21,395,170
<b>At June 30, 2020</b>	<b>161,478,013</b>	<b>-21,395,170</b>	<b>140,082,843</b>
<b>At July 1, 2020</b>	<b>161,478,013</b>	<b>-21,395,170</b>	<b>140,082,843</b>
Total comprehensive net income	-	13,068,629	13,068,629
<b>At June 30, 2021</b>	<b>161,478,013</b>	<b>-8,326,542</b>	<b>153,151,472</b>

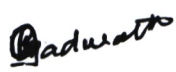
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**3. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	2020-2021	2019-2020
		kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other governments – gifts and services-in-kind	1	147,000,000	245,000,000
other receipts	2	-	186,000
<b>Total Receipts</b>		147,000,000	245,186,000
<b>Payments</b>			
Employees Cost	3	90,731,090	102,551,810
General Expenses	4	28,275,090	26,268,218
Remuneration of directors	5	1,982,000	4,090,400
Repairs and maintenance	6	4,725,100	1,821,000
Grants and subsidies	7	5,535,642	128,760,036
grant and subsidies refunded			
<b>Total Payments</b>		<b>131,248,922</b>	<b>263,491,464</b>
<b>Net cash flows from operating activities</b>		<b>15,751,078</b>	<b>-18,305,464</b>
<b>Adjust for changes in</b>			
<b>Receivables</b>	10		12,607
<b>Payables</b>	11	7,000	
		<b>7,000</b>	<b>(12,607)</b>
Cash flows from investing activities			
Purchase of property, plant, equipment	8	2,972,200	11,095,800
<b>Net cash flows used in investing activities</b>		<b>(2,972,200)</b>	<b>(11,095,800)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>12,785,878</b>	<b>(29,413,872)</b>
Cash and cash equivalents at 1 JULY		130,325,621	159,739,493
<b>Cash and cash equivalents at 30 JUNE</b>		<b>143,111,500</b>	<b>130,325,621</b>

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The Financial Statements were approved on 12/4 2022 and signed by:

  
Ag Chief Executive Officer  
Caroline Chepkemai Towett

  
D/ Head accounting unit  
Beatrice Igadwa  
ICPAK: 11359

  
Chairperson of the Board  
Hon Mary Wambui Munene

Date: 12/4/2022

Date: 12/4/2022

Date: 12/4/2022

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**4. STATEMENT OF COMPARISON OF BUDGET AND  
ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE  
2021**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Variance	% of Variance
	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
	a	b	c=a+b	d	e=c-d	f=e/c %
<b>Receipts</b>						
Transfer from Government Exchequer	212,000,000	(65,000,000)	147,000,000	147,000,000	nil	nil
<b>Total Receipts</b>	<b>212,000,000</b>	<b>(65,000,000)</b>	<b>147,000,000</b>	<b>147,000,000</b>	<b>nil</b>	<b>nil</b>
<b>Payments</b>						
Employees Cost	98,000,000	(30,086,000)	67,914,000	90,731,090	-22,817,090	136%
General Expenses	35,807,400	(10,978,800)	24,828,600	28,275,090	-3,446,490	114%
Remuneration of directors	3,260,000	(1,000,800)	2,259,200	1,982,000	277,200	88%
Repairs and maintenance	15,500,000	(4,748,500)	10,751,500	4,725,100	6,026,400	44%
Government transfers	45,000,000	(13,785,000)	31,215,000	9,684,901	21,530,099	31%
Acquisition of Assets	14,432,600	(4,400,900)	10,031,700	2,972,200	7,059,500	29%
<b>Total Payments</b>	<b>212,000,000</b>	<b>(65,000,000)</b>	<b>147,000,000</b>	<b>138,370,381</b>	<b>8,629,619</b>	

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**Employee cost:** Implementation of the 4Rs+P programmes especially in response to the upsurge of numbers of persons in the streets caused by the effect of Covid-19 necessitated officers to frequently travel to the partner institutions on which rescued persons were placed and to counties to hold consultation meetings with various stakeholders to deliberate on how to effectively empower the vulnerable persons for sustainable independent livelihoods. Physical appraisal of the institutions to be funded for an RRI rescue programme was undertaken. The directive on decongestion of institutions resulted to more reintegration of persons undergoing rehabilitation necessitating more travels.

Development of National Policy on Rehabilitation of Street Families called for a needs assessment and public participation exercises to ensure the policy is in tandem with the threshold set in 'A Guide to the Legislature Process in Kenya' (KLRC 2015).

**General expenses:** Furnishing and equipping of the newly acquired SFRTF offices to accommodate secretariat staff and the additional staff called for more funds to be spent on general expenses.

**Remuneration of Directors:** MOH Covid-19 directives on gatherings resulted in reduced number of meetings for the Board of Trustees.

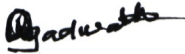
**Repairs & Maintenance:** There was slow pace on implementation of office partitioning works due to Covid-19 pandemic restrictions.

**Government transfers:** Austerity measures affected support to partner institutions. There was a decision to refocus on funding methodology which required some strategy to be developed. The same will be implemented in the current financial year.


**Acquisition of Assets:** The Treasury Circular on lease of vehicles made the Trust Fund not to procure the vehicle as planned

  
Ag Chief Executive Officer  
Caroline Chepkemai Towett

Date... 12/4/2022 .....

  
D/ Head Accounting unit  
Beatrice Igadwa  
ICPAK: 11359

Date 12/4/22

  
Chairperson of the Board  
Hon Mary Wambui Munene

Date... 12/4/2022 .....

## **5. NOTES TO THE FINANCIAL STATEMENTS**

### **1. GENERAL INFORMATION**

The Street Families Rehabilitation Trust Fund (SFRTF) is established by and derives its authority and accountability from a Gazette Notice No. 1558 of 11th March, 2003. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is to spearhead national Government response to restore dignity to street families.

### **2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION**

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the entity's accounting policies. The areas involving a higher degree of judgment or complexity,

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the entity.

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

### **3. ADOPTION OF NEW AND REVISED STANDARDS**

#### **i. Early adoption of standards**

The Street Families Rehabilitation Trust Fund (SFRTF) did not early – adopt any new or amended standards in year 2019-2020.

#### **4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **a) Revenue recognition**

##### **i) Revenue from non-exchange transactions**

###### **Fees, taxes and fines**

The entity recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

###### **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 entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds

##### **ii) Revenue from exchange transactions**

###### **Rendering of services**

The entity 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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**Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the entity's right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

The original budget for FY 2020-2021 was approved by the National Assembly on 28th June 2021. 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 entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the entity recorded additional appropriations of Ksh 147,000,000 on the 2020-2021 budget following the governing body's approval.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. 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

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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.

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 section B of these financial statements.

**c) Taxes**

**Current income tax**

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income.

Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

**Deferred tax**

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be

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controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

**Sales tax**

Expenses and assets are recognized net of the amount of sales tax, except:

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- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- When receivables and payables are stated with the amount of sales tax included

The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

**d) Investment property**

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

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

Transfers are made to or from investment property only when there is a change in use.

**e) 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 entity 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

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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.

**f) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

**g) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

**h) Research and development costs**

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
  - Its intention to complete and its ability to use or sell the asset
  - How the asset will generate future economic benefits or service potential
  - The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development.
- Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**i) Financial instruments**

**Financial assets**

**Initial recognition and measurement**

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are

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subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

**Held-to-maturity**

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

**Impairment of financial assets**

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or a entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicator.

The debtors or a entity of debtors are experiencing significant financial difficulty

- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

## Financial liabilities

### **Initial recognition and measurement**

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

### **Loans and borrowing**

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

### **i) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a

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nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

**j) Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**Contingent liabilities**

The Entity does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**Contingent assets**

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits

or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**k) Nature and purpose of reserves**

The Entity creates and maintains reserves in terms of specific requirements. Entity to state the reserves maintained and appropriate policies adopted.

**l) Changes in accounting policies and estimates**

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**m) Employee benefits**

**Retirement benefit plans**

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**n) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date.

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Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

**o) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**p) Related parties**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

**q) Service concession arrangements**

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**r) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**s)Comparative figures**

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

**t)Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2020.

**3 SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made: e.g

**Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

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**Useful lives and residual values**

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

The condition of the asset based on the assessment of experts employed by the Entity.

The nature of the asset, its susceptibility and adaptability to changes in technology and processes.

The nature of the processes in which the asset is deployed.

Availability of funding to replace the asset.

Changes in the market in relation to the asset.

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

## NOTES TO THE FINANCIAL STATEMENTS

### 1. EXCHQUER RELEASES

Description	2020-2021	2019-2020
	KES	KES
Total Exchequer Releases	147,000,000	245,000,000
<b>Total</b>	<b>147,000,000</b>	<b>245,000,000</b>

### 2. OTHER RECEIPTS

	2020-2021	2019-2020
	KES	KES
A-I-A	-	186,000
<b>Total</b>	<b>-</b>	<b>186,000</b>

### 3. EMPLOYEE COSTS

	2020-2021	2019-2020
	KSH	KSHS
Salaries and wages		
Employee related costs - contributions to pensions and medical aids		
Travel, motor car, accommodation, subsistence and other allowances	90,731,090	102,551,810
<b>Employee costs</b>	<b>90,731,090</b>	<b>102,551,810</b>

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**4. GENERAL EXPENSES**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KSH</b>	<b>kshs</b>
Printing , Advertising and Information Supplies and Services	2,998,000.00	2,383,500
Training Expenses	81,200.00	515,390
Hospitality Supplies and Services	6,092,670	11,400,875
Office and General Supplies and Services	7,809,224	5,400,626
Fuel Oil and Lubricants	927,810	918,170
communication, supplies and services	873,000	503,000
specialized material and supplies	319,610	77,870
other operating expenses	2,521,000	1,822,234
rental and produced assets	6,652,576	2,246,554
committee expenses		1,000,000
<b>Total general expenses</b>	<b>28,275,090</b>	<b>26,268,218</b>

**5. REMUNERATION OF DIRECTORS**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>kshs</b>	<b>kshs</b>
Chairman's Honoraria	420,000	720,000
Directors emoluments	1,562,000	3,174,500
Other allowances		195,900
<b>Total director emoluments</b>	<b>1,982,000</b>	<b>4,090,400</b>

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**6. REPAIRS AND MAINTENANCE**

<b>Description</b>	<b>2021-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Equipment and machinery		
Vehicles	276,000	1,176,000
Furniture and fittings		
building and station	3,747,100.00	
Computers and accessories	702,000.00	645,000.00
<b>Total repairs and maintenance</b>	<b>4,725,100</b>	<b>1,821,000</b>

**7. GRANTS AND SUBSIDIES**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Government transfers	9,684,901	128,760,036
Transfer returned	(4,149,259)	
<b>Total grants and subsidies</b>	<b>5,535,642</b>	<b>128,760,036</b>

Transfer during the year was KES 9,684,901 however an amount of KES 4,149,259 transferred to watoto wa ahadi rescue center during the financial year 2018-2019 was returned back and credited to the fund account in the financial year 2020-2021

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**8 PROPERTY, PLANT AND EQUIPMENT**

	Land and Buildings	Motor vehicles	Furniture and fittings	Computers	Plant and equipment	Total
Cost	Shs	Shs	Shs	Shs	Shs	Shs
At 1 July 2019	-	-	-	2,483,600	-	2,483,600
Additions	-	8,489,000	1,920,800	686,000	-	11,095,800
Disposals	-	-	-	-	-	0
Transfers/adjustments	-	-	-	-	-	0
<b>At 30<sup>th</sup> June 2020</b>	<b>0</b>	<b>8,489,000</b>	<b>1,920,800</b>	<b>3,169,600</b>	<b>0</b>	<b>13,579,400</b>
Additions	-	-	2,972,200.00	-	-	2,972,200
Disposals	-	-	-	-	-	0
Transfer/adjustments	-	-	-	-	-	0
<b>At 30<sup>th</sup> June 2021</b>	<b>0.00</b>	<b>8,489,000</b>	<b>4,893,000</b>	<b>3,169,600</b>	<b>0</b>	<b>16,551,600</b>
<b>Depreciation and impairment</b>						<b>0</b>
At 1 July 2019	-	-	-	745,080	-	745,080
Depreciation	-	2,122,250	240,100	727,356	-	3,089,706
Impairment	-	-	-	-	-	0
<b>At 30 June 2020</b>	<b>0</b>	<b>2,122,250</b>	<b>240,100</b>	<b>1,472,436</b>	<b>0</b>	<b>3,834,756</b>
Depreciation	-	1,591,688	581,613	509,150	-	2,682,449
Disposals	-	-	-	-	-	0.00
Impairment	-	-	-	-	-	0.00
Transfer/adjustment	-	-	-	-	-	0.00
<b>At 30<sup>th</sup> June 2021</b>	<b>0.00</b>	<b>3,713,938</b>	<b>821,713</b>	<b>1,981,585.</b>	<b>0.00</b>	<b>6,517,235</b>
<b>Net book values At 30th June 2021</b>	<b>-</b>	<b>4,775,063</b>	<b>4,071,288</b>	<b>1,188,015</b>	<b>-</b>	<b>10,034,365</b>
<b>Net book values At 30th June 2020</b>	<b>-</b>	<b>6,366,750.00</b>	<b>1,680,700.00</b>	<b>1,697,164.00</b>	<b>-</b>	<b>9,744,614.00</b>

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**9 CASH AND CASH EQUIVALENTS**

Description	2020-2021	2019-2020
	kshs	kshs
Current account	143,111,500	130,325,621
Total cash and cash equivalents	143,111,500	130,325,621

**9(a). DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS**

		2020-2021	2019-2020
Financial institution	Account number	kshs	kshs
<b>a) Current account</b>			
Central Bank of Kenya	1000398598	143,111,500	<b>130,325,621</b>
<b>Sub- total</b>		<b>143,111,500</b>	<b>130,325,621</b>
<b>Grand total</b>			

**10. RECEIVABLES FROM NON- EXCHANGE TRANSACTIONS**

	2020-2021	2019-2020
VAT TYBEL ENTERPRISES	12,607	12,607

**11 TRADE AND OTHER PAYABLES**

	2020-2021	2019-2020
UN-KNOWN RECEIPT 30-10-2020	7,000.00	nil

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**ANNEX 1**

**STREET FAMILIES REHABILITATION TRUST FUND  
 TRIAL BALANCE**

	DR	CR
Exchequer Receipt		147,000,000
Other receipts		
Employee Cost	90,731,090	
Directors remuneration	1,982,000	
Depreciation/Armotization	2,682,449	
repairs & maintenance	4,725,100	
Government transfers	5,535,642	
General expenses	28,275,090	
Cash	143,111,500	
Assets	10,034,365	
Rceivable	12,607	
Payables		7,000
Reserves		140,082,843
<b>TOTAL</b>	<b>287,089,843</b>	<b>287,089,843</b>