


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2024**

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30342-00100, NAIROBI,
KENYA

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024**

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1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

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

B: Glossary of Terms

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

Comparative Year- Means the prior period.

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2. Key Entity Information and Management

(a) Background information

The National Assistance Trust Fund for Victims of Trafficking in Persons (NATF) is established under the Counter Trafficking in Persons Act, Cap 61. The Trust Fund is managed by a Board of Trustees. The Board of Trustees comprises of six members including a Secretary as per Section 24 of the Act. It is supported by the Counter Trafficking in Persons Secretariat for its day-to-day operations. The entity is domiciled in Kenya and does not have branches.

(b) Principal Activities

The mandate of the Trust Fund is as contained under Section 22 (2) of the Counter Trafficking in Persons Act.

1. This is to assist victims of trafficking in persons in accordance to Section 15 of the Act.
This assistance is for:
 - a) Return to and from Kenya;
 - b) Resettlement;
 - c) Re-integration;
 - d) Appropriate shelter and other basic needs;
 - e) Psychosocial support;
 - f) Appropriate medical assistance;
 - g) Legal assistance or legal information, including information on the relevant judicial and administrative proceedings; and
 - h) Any other assistance that the victim may require.
2. Further, the Fund can be used to pay for balance of damages awarded by Court of law under Section 17(2) of the Act; and
3. Other purposes recommended by the Counter Trafficking in Persons Advisory Committee.

The strategic objectives of the Fund are drawn from the National Plan of Action which is based on the Four Pillars – Prevention, Protection, Prosecution and Partnerships.

(c) Key Management

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

- Board of Trustees
- Secretary
- Deputy Director

No.	Designation	Name
1.	Board of Trustees	Chairperson –Kellen Karanu
2.	Secretary/Director/Accounting officer	Marygorret Mogaka
3.	Deputy Director	Mary Mbuga

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(c) Fiduciary Management

The key management personnel who held office during the FY ended 30th June 2024 and who had direct Fiduciary responsibility were:

	Designation	Name
1.	Secretary	Marygorret Mumbua Mogaka
2.	Deputy Director Children Services	Mary Mbuga
3.	Assistant Director Children Services	Ruth Njuguna
4.	Accountant	Hafiz Hussein Abbas

(e) Fiduciary Oversight Arrangements

The Board of Trustees

To ensure growth and sustainability of the Trust Fund, the Board provided overall oversight and leadership. Due to the size of the Board (6 members), it has been able to establish only the Audit Committee.

Other oversight arrangements include procurement and internal audit functions being undertaken by the State Department's Supply Chain Management Unit and Internal Auditor respectively.

(f) Entity Headquarters

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

(g) Entity Contacts

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

(h) Entity Bankers

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

(i) Independent Auditors

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

(j) Principal Legal Adviser

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


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3. The Board of Trustees

During the year under review, the following were the members of the Board of Trustees.






S n	Name/ Position	Photo	Qualifications
1	Kellen Thumuni Karanu, (HSC) Chairperson-NATF		<ul style="list-style-type: none"> -Over 35yrs experience dealing with children in need of care including child trafficking victims. -Holds BA degree in Social Sciences from University of Nairobi -Certified Professional Mediator -Skills in Community Social Work Interventions - Appointed a Board member on 14th March 2022
2	Veronica W. Mwangi- Member of NAFT & Chair Advisory Committee		<ul style="list-style-type: none"> -An Advocate of the High Court of Kenya with 15 years' experience in Human Rights, Civil, Criminal & Family law -Holds Masters (MBA) degree in Strategic Management -Holds Post graduate Diploma from KSG in Strategic Leadership Development Programme (SLDP) -Holds Bachelor's Degree in Law (LLB) -Deputy Director of KNCHR -Current Chairperson of the Counter Trafficking in Persons Advisory Committee. -Joined the Board of Trustees after being elected as Chairperson of the Advisory Committee in December 2021.
3	Julius Momata Gichana Treasurer		<ul style="list-style-type: none"> -B.A (Econ) University of Nairobi. -M.A. (Econ), Vanderbilt University USA. -Wide experience in public financial management at top level. -Well versed in immigration issues and labour issues at national and international levels, - Excellent Negotiation skills & fundraising - Wide experience in management of donor funds. - Appointed a Board member on 14th March 2022
4	Benson Mugo (MBS) Secretary Administration State Department for Social Protection		<ul style="list-style-type: none"> -Represents the PS in the Board -Secretary Administration - State Department for Social Protection and Senior Citizen Affairs. -Hold Masters in Public Administration and BA Degree from UoN. -Has over 28yrs Experience in Public Administration - He became a Board member in March 2023
5	Faith Tabu Pesa		<ul style="list-style-type: none"> -Represents the PS Treasury in the Board -An Advocate of the High Court of Kenya with over 20 years' experience. -Holds Masters (LL.M.) form University of London -Holds Post graduate Degree from KSG -Holds Bachelor's Degree in Law (LLB) -Certified Public Secretary (CPS) -Current Legal Officer at the National Treasury and Planning. - Appointed a Board member on 10th March 2022

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6	Marygorret Mumbua Mogaka (HSC)		<ul style="list-style-type: none"> -The Secretary -Director – Directorate of Children Services -Holds MA in Rural Sociology & Community Development from the UoN -BA Degree from UoN -Higher Diploma in Psychological Counselling from Methodist University/KIPC -Over 32 years’ experience in child protection and social work. - Appointed Secretary on 6th February 2020
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4. Key Management Team

	Name	Photo	Details
1.	Marygorret M. Mogaka (HSC)		<ul style="list-style-type: none"> - Secretary -Director Children Services– Directorate of Children Services - MA in Rural Sociology & Community Development from the UoN -BA Degree from UoN -Higher Diploma in Psychological Counselling from Methodist University/KIPC -Over 32 years’ experience in child protection and social work. - appointed Secretary on 6th February 2020.
2.	Mary Mbuga		<ul style="list-style-type: none"> -Deputy Director - Master of Arts (UON) - Bachelor of Arts (UON) - Over 32 years’ experience in child protection. - A member of the Secretariat since 2020
3.	Ruth Njuguna		<ul style="list-style-type: none"> -Assistant Director Children Services - Master of Arts (UON) -Bachelor of Arts (UON) - Member of the Secretariat since 2017.
4.	Peninah Kanyithia		<ul style="list-style-type: none"> -Assistant Director Children Services - Master of Science in Clinical Psychology - member of the Secretariat since 2023
5.	Mercy Karanja		<ul style="list-style-type: none"> -Principal Children Officer -Post Graduate Diploma in Migration Studies (UON) -Master of Arts in Sociology (UON) -Bachelor of Arts (Sociology & Economics) (UON) -Member of the Secretariat since 2017

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6.	Hafiz Hussein Abbas		-Accountant -CPA(K) , B.com Finance & Accounting majors - Joined August 2023
7.	Pauline Muya		-Senior Children Officer - member of the Secretariat since 2019
8.	Derick Cherogony Cheburet		-Senior Development Officer I - Master of Science in Aging and Social Protection Policy (University of South Hampton-UK) - Bachelor of Science in Statistics and Computer Science (JKUAT) - member of the Secretariat since 2019
9.	Lilian Sellah Barasa		-Senior Development Officer I -Bachelor of Science in Computer Science - member of the Secretariat since 2019
10.	Agnes Birgen		-Children Officer I - Bachelor of Business Management - member of the Secretariat since 2021

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5. Chairman's Statement

The National Assistance Trust Fund for Victims of Trafficking in Persons is established under the Counter Trafficking in Persons Act, Cap 61. The Act was enacted in 2010 but became operational in 2012. The Trust Fund was established in 2015 but became operational in 2017 when the first Board was constituted. The Trust Fund is under the State Department for Social Protection and Senior Citizen Affairs, Ministry of Labour and Social Protection. A Board of Trustees that comprises of a chairperson, four members and the Secretary manages it. The Board operates for three years and the members are eligible for re-appointment.

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

The NATF milestone for the financial year 2023/2024 was the development, launch and initiation of implementation of the National Assistance Trust Fund Guidelines for Assisting Victims of Trafficking in Persons in Kenya. The Guidelines aim to guide the Board in applying the funds and also the victims, government agencies and civil society organizations on the procedures for accessing the fund. I am delighted to report that the Guidelines have streamlined the work of the NATF for the short duration we have implemented it.

The Board of Trustees held four meetings during which the Board provided strategic direction to the Trust Fund. The Meetings also approved assistance to victims of trafficking and discussed progress of past beneficiaries of the Trust Fund.

The Fund continued to assist victims of trafficking as per its mandate under the Act. During the year under review, the Trust Fund assisted 54 victims. Some of the victims received screening and counselling support while others were repatriated either into or out of Kenya. The victims repatriated included Kenyans who had been trafficked to Malaysia, United Arab Emirates and Qatar. Others were non-Kenyan victims repatriated from Kenya to Uganda and Tanzania. The Secretariat handled 149 cases in the financial year 2023/2024, including the 54 supported by the Trust Fund. These victims were supported with screening services, information and referral to other agencies for services.

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The Trust Fund, through the Secretariat, continued to monitor the progress of the Thirty-Five (35) survivors of trafficking, in two groups (17 and 18 persons), who had been supported to start income generating activities in the coast region on a pilot basis. Most of the survivors in the project were doing well though there were challenges related to climate change leading to floods and displacement and the high cost of living. The survivors in the project continued receiving mentorship from Trace Kenya. They were trained on financial literacy, business plan development, stock management, marketing and record keeping to monitor own progress.

To further the Board's understanding on the strategies in place at border points to prevent and respond to trafficking in persons, the Board of Trustees undertook a visit to interact with key actors in the border points of Busia and Malaba on the Kenya- Uganda border; and Isebania on the Kenya-Tanzania border. The Board used the forums to create awareness on trafficking in

persons and the role of the border and security officers in the fight against trafficking in persons. It held successful meetings with the security committees, border management committees and civil society organizations. The activity was undertaken from 10th to 16th March 2024. The trafficking in persons focal persons, who are the County Coordinators of Children Services and the Sub County Children Officers at the border points, working with the stakeholders agreed on action plans to deal with trafficking in persons in their areas of jurisdiction.

During the same period, the National Plan of Action to Combat Trafficking in Persons in Kenya (NPA) was finalized and launched, spearheaded by the Counter Trafficking in Persons Advisory Committee and the Secretariat. The NPA will guide implementation of programmes under the four pillars of Prevention, Protection, Prosecution and Partnerships in the fight against trafficking in persons, developed of the Minimum Standards of Care for victims of trafficking in persons continued. The Board provided its input to the document, which is at the validation stage.

Despite these achievements, the Trust Fund continued to be faced by several challenges. The Fund depends on Government allocation, which is inadequate due to the increasing number of victims of trafficking in need of assistance. Shelters for victims are inadequate and managed by civil society organizations. It is usually difficult to get placement for male victims as most shelters accommodate children and female clients.

Going forward, the Trust Fund will explore resource mobilization strategies including forging partnerships with organizations that support victims of trafficking to plug the resource gap. Further, the Trust Fund will endeavour to fully operationalize the Government-run shelter in Nairobi. It will also continue to develop the requisite policies and guidelines for support to victims. It will also build the capacity of the Secretariat on victim assistance and on emerging forms of trafficking.

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It is my expectation that more efforts will be put into prevention of trafficking in persons and reintegration of victims of trafficking in order to help them become useful members of their communities. The Board will continue to play its crucial role in the protection of victims of trafficking as envisaged in the Counter Trafficking in Persons Act.

.....*M. Karanu*.....

Kellen Karanu, HSC
Board Chairperson
National Assistance Trust Fund for Victims of Trafficking in Persons

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6. Report of the Secretary

The National Assistance Trust Fund for Victims of Trafficking in Persons has been in operation since 2017. It is established under the Counter Trafficking in Persons Act No. 61 of the Laws of Kenya to offer assistance to victims of trafficking in persons. The assistance includes repatriation, resettlement; re-integration; provision of appropriate shelter and other basic needs; psychosocial support; appropriate medical assistance; legal assistance or legal information, including information on the relevant judicial and administrative proceedings; or any other necessary assistance that a victim may require. This is as per the Counter Trafficking in Persons Act, Section 15. The day-to-day operations of the Trust Fund are undertaken by the Counter Trafficking in Persons Secretariat, under the State Department for Social Protection and Senior Citizen Affairs.

The fight against trafficking in persons is anchored on four pillars -Prevention, Protection, Prosecution and Partnerships, in accordance with the National Plan of Action 2022-2027. The Trust Fund continued to respond to the Protection Pillar which deals with support to victims. The Trust Fund also supports the other three pillars, especially the Prevention pillar, which is key in creating awareness on trafficking in persons to reduce incidences.

During the Financial Year 2023/2024, the Trust Fund, mainly through the Secretariat, undertook various activities aimed at assisting victims of trafficking. During the year, the Secretariat handled One Hundred and Forty Nine (149) cases. Of the 149 cases, the Trust Fund directly supported 52 victims with repatriation, basic needs, and psychosocial support services. Of these, the Trust Fund was used to repatriate seven (7) Kenyan victims of trafficking from Malaysia, United Arab Emirates (UAE) and Qatar. It was also used to repatriate eleven (11) non-Kenyan victims of trafficking from Kenya. Most of these victims were children who were trafficked for forced begging on the streets while others were in child labour. Thirty-Four (34) victims of internal trafficking were facilitated to return to their homes within the country. Ninety-Four (94) persons were supported with screening and referral services. Three (3) cases were pending assistance at the end of the financial year.

During the year there were cases referred from non-traditional destinations such as Malaysia. South East Asia is now becoming a region of interest with educated youth being the main targets. It therefore calls for sustained awareness creation for this target group in order to ensure they obtain the requisite information for safe and regular migration.

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Seventeen (17) survivors of trafficking in the coast region who had been supported in the previous year with income generating activities continued with the programme. Eighteen (18) victims were supported through the same programme with income generating activities. Some of the activities they are undertaking include food kiosks, selling clothes and dressmaking. The Secretariat continued to provide support supervision in conjunction with TRACE Kenya.

The process of developing Minimum Standards for Care for victims of trafficking in persons was initiated during the review period. The Minimum Standards will be used by both government agencies, civil society organizations and other organizations involved in assistance to victims of trafficking. The Standards are aimed at ensuring the provision of uniform, quality and consistent services to victims of trafficking taking into consideration their human rights and promoting their physical, psychological and social recovery. The Standards include a chapter on shelter establishment and management, an emerging area that is in urgent need of regulation.

Dissemination of the National Referral Mechanism Guidelines to Assist Victims of Trafficking to stakeholders in the counties continued during the year under review. The Guidelines guide actors in identification of victims, coordination of referral, assistance and reintegration of victims of trafficking. The Guidelines were disseminated in Taita Taveta and Kisumu where actors comprising of government and civil society organizations participated and came up with county specific action plans.

The Board of Trustees of the Trust Fund undertook a learning visit to the border points of Busia and Malaba on the Kenya-Uganda border and Isebania on the Kenya –Tanzania border. During the visits, the Board held meetings with security teams and Border Management Committees on strategies in place to deal with cross-border trafficking of persons and areas of collaboration between the Border Management Committees and the Board/Secretariat.

The Secretariat continued to collaborate with other agencies to build the capacity of law enforcement officers, especially on investigation and prosecution of trafficking in persons' matters and protection of victims of trafficking in persons. Other activities undertaken include coordination of actors and awareness creation to various target groups.

The Trust Fund still depends on Government allocation which is inadequate for the number of cases requiring assistance which has been on an upward trend. There is need to increase the Government allocation and for the Board of Trustees to expand the funding streams as envisaged in the Counter Trafficking in Person Act. Victim assistance, which includes repatriation and

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reintegration, is expensive and require a lot of resources, multi-agency collaboration and partnerships.


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

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7. Statement of Performance against Predetermined Objectives for FY 2023/2024

The National Assistance Trust Fund prepares an annual workplan based on the National Plan of Action 2022-2027 and the Ministry's Strategic Plan 2023-2027 where counter trafficking in persons issues are captured. The Trust Fund has 4 Strategic Pillars which are:

1. Prevention
2. Protection
3. Prosecution
4. Partnerships

The Trust Fund develops its workplan based on the above pillars. The Board's performance assessment is done on a quarterly basis. It is also subject to Performance Contracting. The Trust Fund achieved its performance targets as per the table below:

Strategic Pillar/Theme	Target	Key Performance Indicators	Activities	Achievements
Protection of victims of trafficking	Rescue and repatriation of victims of trafficking from and into Kenya	-No. of victims repatriated from Kenya - No. of victims repatriated into Kenya	- Victims identified - victims repatriated from and into Kenya	11 Victims repatriated from Kenya 7 victims repatriated into Kenya
	Rehabilitation and reintegration of victims of trafficking	-No of victims rehabilitated and /or reintegrated	-victims rehabilitated and reintegrated	52 persons were supported with repatriation and reintegration services
	Train law enforcement on identification, investigation and prosecution of trafficking in persons cases.	-No. of police officers & duty bearers trained on identification, investigation and prosecution of trafficking in person cases.	-Mobilizing targeted trainees - mobilize resources to support the training - Train the targeted group	-
Train stakeholders in 10 Counties on the National Referral	- No. of stakeholders in Counties trained on the National Referral Mechanism			-280 Stakeholders in Counties trained on National Referral Mechanisms

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	Mechanism (NRM) Guidelines for assisting victims of trafficking	(NRM) Guidelines for assisting victims of trafficking		
Prevention Protection Prosecution Partnerships Pillars	Establish and maintain a data base on trafficking in persons that includes disbursements for victim assistance	Data base on disbursements and direct assistance.	Establish and maintain a data base on disbursements for direct assistance to victims.	In the process of coming up with a National Database that will include a module on disbursements for victim assistance by the Trust Fund
Protection of victims of trafficking in persons	Finalize, launch and implement NATF Guidelines for victim assistance	NATF Guidelines for victim assistance	-Finalize NATF Guidelines - Launch NATF Guidelines for victim assistance -disseminate NATF Guidelines to stakeholders	- NAFT Guidelines for victim assistance finalized and launched - NATF Guidelines disseminated to stakeholders in 4 forums - The NATF Guidelines implemented with one stakeholder
Protection of victims of trafficking in persons	Operationalize government-run shelter	- operational Government-run shelter	-Refurbish -Provide water - Deploy staff - Operational costs	-Two water tanks installed - Manager deployed -Operation budget provided
Protection of victims of trafficking in persons	Develop Minimum Standards of Care	Minimum Standards of Care for victims of trafficking in persons	-Prepare first draft - input by Counter Trafficking in Persons Advisory Committee (CTiP AC) and Board of Trustees	-First draft developed - CTiP AC and Board of Trustees input provided in the document
Protection of victims of trafficking in	Development of economic	-economic empowerment	- mapping of service providers'	- mapping of service providers' economic

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persons)	empowerment model for victims of trafficking in persons	model	economic models -first draft of the economic empowerment model	model undertaken
Protection Pillar Partnerships Pillar	-Undertake two visits by the Board and Secretariat	-Bench marking visits on best practices in and out of the country	-Peer learning exchange visit between COPTIP Uganda and CTiP Kenya -Board of Trustees visit to border points	-the Board of Trustees visited the border points of Busia, Malaba and Isebania in March 2024. -Peer learning exchange visit by CTiP Secretariat to COPTIP Uganda to Uganda in February 2024 and Uganda team to Kenya in May 2024
Prevention Pillar	To commemorate the World Day against Trafficking in Persons (WDATIP) on 30 th July 2023	The WDATIP Commemorated	-Mobilization of stakeholders to participate in the commemoration of WDATIP -Resource mobilization -Hold event	The WDATIP Commemorated in Nairobi at the Sarova Stanley Hotel

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8. Corporate Governance Statement

The National Assistance Trust Fund is established under Section 22 of the Counter Trafficking in Persons Act. Its main function is to provide assistance to victims of trafficking in persons.

Board of Trustees Appointment, Cessation and Removal

The Board of Trustees is appointed as per Section 24 of the Counter Trafficking in Persons Act. They comprise of the Chairperson of the Counter Trafficking in Persons Advisory Committee; the Principal Secretary in the Ministry responsible for children; a representative of the Ministry responsible for finance; a representative of the Ministry responsible for children who shall be the Secretary; one person conversant with issues relating to trafficking in persons and one person with experience in financial management who shall be the Treasurer of the Fund, both appointed by the Cabinet Secretary responsible for gender and children, by a notice in the Gazette.

The Board serves for a period of three years, which is renewable upon expiry. Membership ceases upon expiry of the term without renewal; if the member either serves the Cabinet Secretary with a written notice of resignation; is absent from three consecutive meetings of the Board without the permission of the Chairperson; is convicted of a criminal offence and is sentenced to imprisonment for a term exceeding six months or a fine exceeding twenty thousand shillings; is adjudged bankrupt or enters into a composition scheme or arrangement with a creditor; is incapacitated by prolonged physical or mental illness from performing the duties of the Board; or fails to comply with the provisions of the Trustee Act

Board of Trustees Roles and Functions

The Board Members of the National Assistance Trust Fund undertake Board activities transparently and with accountability. Full disclosure is ensured as during each meeting members declare any interest in the agenda items and sign the conflict of interest declaration register. The Board members confine themselves within the rules and procedures set out. Matters deliberated by the Board during meetings are kept confidential. The Board is guided by the Counter Trafficking in Persons Act and the National Assistance Trust Fund Regulations, 2020, which guide the Board on how to conduct and administer the Trust Fund.

Board Meetings

During the Financial Year 2023-2024, the Board successfully carried out its mandate and held 4 meetings. The Board also undertook other activities such as participation in the development of the Minimum Standards of Care for Victims of Trafficking and working visit to border points to hold consultations with law enforcement and border management committees.

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Schedule of Attendance of Board of Trustee Meetings

Board of Trustees			
S/N	Name	No. of meetings held	No. of meetings attended
1.	Kellen Karanu	4	4
2.	Veronica Mwangi	4	3
3.	Gichana Momata	4	4
4.	Faith Pesa	4	3
5.	Benson Mugo	4	2

Board Remuneration

Board members are entitled to allowances as per the prevailing government guidelines and approvals including by Salaries and Remuneration Commission (SRC).

Board Induction, Training and Development

The Board members were inducted from 11 to 16th September 2022. During the year under review, two members were attended a training organized by partners on financial investigations in trafficking in persons.

Conflict of Interest

The Board is guided by the Fund's Conflict of Interest Policy. They are required to declare any conflict if it arises and during every Board meeting and sign the Conflict of Interest register maintained by the Secretary.

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9. Management Discussion and Analysis

The Trust Fund was established in the Financial Year 2015/2016 but was not allocated funds until 2019/2020. The 3rd Trust Fund Board of Trustees was appointed in March 2022 for a period of three years. The Trust Fund has been able to undertake its mandate of repatriation, provision of basic needs and reintegration of victims of trafficking in persons, both Kenyan and foreign nationals.

The Chairperson and the Secretary to the National Assistance Trust Fund for Victims of Trafficking in Persons are of the opinion that the Fund's financial statements give a true and fair view of the state of transactions during the Financial Year ended 30th June 2024. The funds received during the financial year under audit were used for the intended purpose for which they were intended and were properly accounted for.

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

The performance of the Trust Fund has continued to improve over the years despite the rising numbers of victims that require assistance. From December 2019 to 30th June 2024, the Trust Fund directly repatriated forty-seven (99) victims to and from Kenya. Further, it also supported two hundred and forty-three (243) victims with food and non-food items; and thirty-five (35) with income generating activities. Working with partners, the Trust Fund and the Counter Trafficking in Persons Advisory Committee have facilitated the repatriation and reintegration of over 2000 victims of trafficking in persons in the last four years.

The Trust Fund has been receiving an annual allocation of Ksh.20M since inception in the 2019/2020 financial year. The Fund is therefore underfunded given the huge mandate bestowed on it by the Counter Trafficking in Persons Act and expectations of the public. The Trust Fund is therefore not able to handle all the requests received for assistance and is requesting for enhancement of the allocation.

Protection of victims is important to ensure they access their human rights and guard against their susceptibility to further trafficking. A key component of counter trafficking in persons' victim protection is reintegration. This entails providing psychosocial support and stable sources of livelihoods that include income generating activities and skills development. Reintegration of victims of trafficking is an expensive venture. The Trust Fund hence requests the Government to consider increasing the allocation to the Fund. The Trust Fund will continue exploring establishment of strategic partnerships to bolster the resources available for support to victims.

The Board of Trustees continued with the process of setting up a Government shelter for victims. The identified buildings have been renovated and a Manager deployed to the shelter. It is envisaged that the shelter will be operational in the coming financial year.

The Secretariat continued creating awareness to vulnerable communities. This will be enhanced to bolster prevention of trafficking in the coming year. This will be aimed at providing information on what constitutes trafficking in persons, how to keep safe and where to report. This will help to stem the growing number of persons trafficked and therefore in need of assistance from the Trust Fund and partners in the sector.

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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10. Environmental & Sustainability Reporting

The National Assistance Trust Fund 'Corporate Social Responsibility' is undertaken in collaboration with a range of stakeholders, including government agencies and civil society organizations.

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024**

11. Report of the Board of Trustees

The Trustees submit their report with the audited financial statements for the year ended June 30 2024, which show the state of the National Trust Fund affairs.

The Trust Fund continued to undertake its mandate during the year under review.

i) Principal activities

The principal activities of the entity are in line with the Counter Trafficking in Persons Act and National Assistance Trust Fund Regulations that require the Board to;

- Acquire, control and supervise the funds and assets of the Fund in a manner that best promotes the objects for which the Fund is established;
- Formulate such policies and guidelines as may be necessary for the proper operations and management of the Fund and for any other matter concerning the Fund;
- Receive grants, gifts, donations or endowments and make legitimate disbursements from the Fund;
- Approve contracts, undertakings and other activities otherwise undertaken in the name of the Fund;
- Invest only such percentage of any funds of the Fund not immediately required for its purposes in the manner prescribed by the Cabinet Secretary responsible for matters relating to finance;
- Open and operate an account in the name of the Fund with a reputable bank, registered building society, or any reputable and registered financial institution as provided in the Trustee Act;
- Carry out its functions in consultation with the Advisory Committee;
- Exercise such powers as may be conferred upon the Board of Trustees by the Act or any other written law.

ii) Results

The Financial results/ Statements of National Assistance Trust Fund for the year ended June 30, 2024 are set out on page 1-5.

iii) Directors

The members of the Board of Trustees who served during the year are as shown on page vi and vii.

iv) Auditors

The Auditor General is responsible for the statutory audit of the National Assistance Trust Fund for Victims of Trafficking in Persons in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015, to carry out the audit for the year/period ended June 30, 2024 in accordance to section 23 of the Public Audit Act, 2015.



.....
**Marygorret Mogaka
Secretary to the Board**

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024**

12. Statement of Trustees Responsibilities

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

The Trustees are responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the National Assistance Trust Fund for victims of trafficking in persons for and as at the end of the financial year ended on June 30, 2024.

Their responsibilities include (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 Trust Fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Trustees accept responsibility for the Fund's 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 Counter Trafficking in Persons Act and Regulations. The Board of Trustees are of the opinion that the National Assistance Trust Fund's financial statements give a true and fair view of the Fund's transactions during the financial year ended June 30, 2024, and of the National Assistance Trust Fund's financial position as at that date.

In preparing the financial statements, the Trustees have assessed the Fund's ability to continue as a going concern. Nothing has come to the attention of the Trustees to indicate that the Trust Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Trust Fund's financial statements were approved by the Board on 02/12/ 2024 and signed on its behalf by:

.....*Karanu*.....

Kellen Karanu
Chairperson of the Board

.....*Mogaka*.....

Marygorret Mogaka
Secretary to the Board

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL ASSISTANCE TRUST FUND FOR VICTIMS OF TRAFFICKING IN PERSONS FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of The National Assistance Trust Fund for Victims of Trafficking in Persons set out on pages 1 to 11 which comprise the

statement of financial position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of The National Assistance Trust Fund for Victims of Trafficking in Persons as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) comply with the and the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total actual receipts and actual expenditure of Kshs.20,000,000 and Kshs.18,544,225 respectively resulting in under expenditure of Kshs.1,455,775.

The under expenditure affected the planned activities of the Fund and may have impacted negatively on service delivery to the public.

2. Missed Performance Targets

The Statement of Performance Against Predetermined Objectives indicates that training of key stakeholders on trafficking in persons and the sector and legal frameworks was to be done in 10 counties but was carried out in only two counties. Further, the Secretary to the Board should conduct biannual monitoring and evaluation of on-going activities according to Section 7.1 of the Trust Fund guidelines for assisting victims but monitoring and evaluation was not performed in the financial year under review.

3. Exceeded Approved Budget Amounts

The Statement of Performance Against Predetermined Objectives includes two performance indicators on development of the national minimum standards and procedures for operating shelter for victims and development of national integrated data

collection and management software for trafficking in persons. The activities expenditure budget was Kshs.2,500,000 while actual expenditure amounted to Kshs.4,514,200 exceeding the amount approved in the work plan by Kshs.2,014,200.

In the circumstances, implementation of other program activities may have been affected which could affect achievement of strategic objectives.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matter

In the audit report of the previous year, one issue was raised under the Report on Financial Statements. However, the Management had not resolved the issue as at 30 June, 2024 contrary to Section 68(2)(l) of Public Finance Management Act, 2012 which states that in the performance of a function under subsection (1), an accounting officer shall take appropriate measures to resolve any issues arising from audit which may remain outstanding.

Other Information

The Trustees are responsible for the Other Information set out on page iv to xxiv which comprise of Key Entity Information and Management, The Board of Trustees, Key Management Team, Chairman's Statement, Report of the Secretary, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Board of Trustees and the Statement of Trustees Responsibilities. The Other Information does not include the financial statements and my audit report thereon

In connection with my audit on the Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

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

Basis for Conclusion

1. Irregularities in Operation of the Fund's Bank Account

The statement of financial position and as disclosed in Note 9 to the financial statements reflects cash and cash equivalent balance of Kshs.6,442,865. Audit verification carried out revealed that the Fund operates an account held at commercial bank for all its operations. The mandate to operate the account is a signatory from band A and other from band B to sign. Band A has the treasurer and the secretary of the Fund while band B has the head of accounts and accountant. However, the mandate doesn't make the Fund Treasurer a compulsory signatory contrary to Regulation 12(3) of Counter-Trafficking in Persons (National Assistance Trust Fund for Victims of Trafficking in Persons), Regulations, 2020 which states that the treasurer of the Board of Trustees shall be the mandatory signatory to all transactions and accounts operated by the Board of Trustees.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Board Charter

During the year under review the Fund did not have an approved Board Charter contrary to Section 1.11 of Mwongozo Code of Governance for State Corporations, 2015 which states that the Board should develop and adopt a Board Charter and that the Board Charter should clearly define the roles, responsibilities and functions of the Board in the governance of the organization.

In the circumstances, there was limited clarity on roles, responsibilities and processes of board operations which may impacted negatively on the board effectiveness.

2. Lack of Substantive Fund Secretary

Review of the financial statements revealed that the Fund Secretary has been on acting appointment since 6 February, 2020 contrary to National Treasury Circular number OP/CAB. 9/1A which sets the limit of acting Secretary to a maximum of six (6) months. Satisfactory explanation on failure to fill the position substantively was not provided. In addition, the appointment letter to the acting capacity of the Secretary was not provided for audit review.

In the circumstances, lack of substantive appointments could affect the effective performance of officers on acting appointment.

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 controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

The Board of Trustees is responsible for overseeing the Fund financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems

are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2024

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024**

14. Statement of Financial Performance for the year ended 30 June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfer from other government entities	4	20,000,000	20,000,000
Total Revenue		20,000,000	20,000,000
Expenses			
Use of goods and services	5	325,853	1,439,832
Board Expenses	6	2,393,920	2,646,250
Programs	7	15,824,453	16,352,993
Depreciation	10	249,775	238,123
Total Expenses		18,794,001	20,677,198
Surplus / (deficit) for the year		1,205,999	-677,198

The notes set out on pages 6 to 16 form an integral part of these Financial Statements. The Financial Statements set out on page 1-5 was signed on behalf of the Board of Directors by:

Marygorret Mogaka
.....
Secretary
Marygorret Mogaka

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

Kellen Karanu
.....
Board Chairperson
Kellen Karanu

Date. *02/12/2024*

Date. *02/12/2024*


Date. *02/12/2024*


The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024


15. Statement of Financial Position as at 30 June 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	9	6,442,865	5,819,657
Receivable from Non-Exchange Transactions	11	1,666,666	0
Total Current Assets		8,109,531	5,819,657
Non-Current Assets			
Property, plant and equipment	10	437,902	687,677
Total Non-Current Assets		437,902	687,677
Total Assets (A)		8,547,433	6,507,334
Liabilities			
Current Liabilities			
Trade and Other Payables	12	834,100	0
Total current liabilities		834,100	0
Total Liabilities (B)		834,100	0
Net Assets (A-B)		7,713,333	6,507,334
Represented by:			
Accumulated Surplus		7,713,333	6,507,334
Net Assets		7,713,333	6,507,334

The Financial Statement set out on page 1-5 was signed on behalf of the Board of Directors by:


.....
Secretary
Marygorret Mogaka


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


.....
Board Chairperson
Kellen Karanu

Date 02/12/2024

Date 02/12/2024

Date 02/12/2024

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024**

16. Statement of Changes in Net Assets for the year ended 30 June 2024

Description	Retained	Total Amount
	earnings	
	Kshs	Kshs
As at 30th June 2022	7,184,532	7,184,532
As at 1st July 2022	7,184,532	7,184,532
Surplus/ (deficit) for the year	(677,198)	(677,198)
Bal As at 30th June 2023	6,507,334	6,507,334
As at 1 st July 2023	6,507,334	6,507,334
Surplus/ (deficit) for the year	1,205,999	1,205,999
As at 30th June 2024	7,713,333	7,713,333

The Financial Statement set out on page 1-5 was signed on behalf of the Board of Directors by:

Mogaka
.....
Secretary
Marygorret Mogaka

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

Kellen Karanu
.....
Board Chairperson
Kellen Karanu

Date *02/12/2024*
.....

Date *02/12/2024*
.....

Date *02/12/2024*
.....

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024**

17. Statement of Cash Flows for the year ended 30 June 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfer from other government entities	4	20,000,000	20,000,000
Total receipts		20,000,000	20,000,000
Payments			
Use of goods and services	5	325,853	1,439,832
Boards	6	2,393,920	2,646,250
Programs	7	15,824,452	16,352,993
Total Payments		18,544,225	20,439,075
Adjusted for:			
Changes in receivables	11	(1,666,666)	0
Changes in payables	12	834,100	0
Net cash flow from operating activities		623,208	(439,075)
Cash flow from investing activities			
Acquisition of Assets		0	(925,800)
Net cash flow from investing activities		0	(925,800)
Net cash flow from financing activities		0	0
Net increase in Cash and Cash Equivalent		623,208	(1,364,875)
Cash and cash equivalent at 1 July		5,819,657	7,184,532
Cash and cash equivalent at 30 June	9	6,442,865	5,819,657

The Financial Statement set out on page 1-5 was signed on behalf of the Board of Directors by:

Marygorret Mogaka
.....
Secretary
Marygorret Mogaka

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

Kellen Karanu
.....
Board Chairperson
Kellen Karanu

Date *02/12/2024*
.....

Date *02/12/2024*
.....

Date *02/12/2024*
.....

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024**

18. Statement of Comparison of Budget and Actual Amounts for the year Ended 30 June 2024

Receipts/ Payments/ Item	Original Budget	Adjus tment s	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	C=A+B	D	E=C- D	F=D/C%
Revenue						
Transfer from other Government entities	20,000,000		20,000,000	20,000,000	0	100.00%
Total income	20,000,000	0	20,000,000	20,000,000	0	100.00%
Expenses						
Use of goods and services	500,000	-	500,000	325,853	174,147	65.17%
Board Expenses	2,500,000	-	2,500,000	2,393,920	106,080	95.76%
Programs	17,000,000	-	17,000,000	15,824,452	1,175,548	93.09%
Total Expenditure	20,000,000	-	20,000,000	18,544,225	1,455,775	92.72%
Surplus for the period	0	-	0	1,455,775	1,455,775	7.28%

Budget Notes

1. There was under absorption of use of goods and services due to stationeries received from the State department for Social protection and Senior citizen Affairs.
2. The Surplus difference for the period Ksh 1,455,775 as compared to the surplus reflected in the statement of performance of Kshs.1,205,999 was due to the inclusion of non-expenditure item of Depreciation Ksh 249,775 in the statement of financial performance.

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024**

19. Notes to the Financial Statements

1. General Information

The National Assistance Trust Fund for Victims of Trafficking in Persons (NATF) is established under the Counter Trafficking in Persons Act, Cap 61.

The principal activities of the entity are in line with the Counter Trafficking in Persons Act and National Assistance Trust Fund Regulations that require the Board to; Acquire, control and supervise the funds and assets of the Fund in a manner that best promotes the objects for which the Fund is established; Formulate such policies and guidelines as may be necessary for the proper operations and management of the Fund and for any other matter concerning the Fund; Receive grants, gifts, donations or endowments and make legitimate disbursements from the Fund; Approve contracts, undertakings and other activities otherwise undertaken in the name of the Fund; Invest only such percentage of any funds of the Fund not immediately required for its purposes in the manner prescribed by the Cabinet Secretary responsible for matters relating to finance; Open and operate an account in the name of the Fund with a reputable bank, registered building society, or any reputable and registered financial institution as provided in the Trustee Act; Carry out its functions in consultation with the Advisory Committee and exercise such powers as may be conferred upon the Board of Trustees by the Act or any other written law.

2. Statement of Compliance and Basis of Preparation

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

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

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024
Notes to the Financial Statements (Continued)**

3. Summary of Significant Accounting Policies.

a) Revenue from non-exchange transaction

Revenues are mainly receipts/ exchequers from the state department

b) Transfers from other government entities

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

c) Budget information

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

Summary of Significant Accounting Policies (Continued)

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

**The National Assistance Trust Fund For Victims of Trafficking in Persons
Annual Report and Financial Statements
For the year ended June 30, 2024
Notes to the Financial Statements (Continued)**

d) Property, plant and equipment

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

On depreciation, depreciation will be on straight line and depreciation is charged prorata in the year of acquisition while full depreciation will be charged in the year of disposal. Depreciation rate is as follows; Furniture and Fittings 12.5% and Printers and Computers 30%.

4. Transfers from other Government entities

Name of the Entity sending the grant	2023-2024	2022-2023
	Kshs	Kshs
Unconditional Grants		
Operational Grant	20,000,000	20,000,000
Total Government Grants	20,000,000	20,000,000

5. Use of goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Local Travels	100,000	-
Training and Development	70,200	-
General Office Supplies	30,000	1,330,300
Catering, Hospitality & Kitchen supplies	117,000	73,250
Bank Charges	8,653	36,282
	325,853	1,439,832

6. Board Expenses/Remuneration of Management

Description	2023-2024	2022-2023
	Kshs	Kshs
Induction Costs for the Board	-	353,000
Chairman's Honoraria	700,000	593,000
Board Members' emoluments	1,483,320	1,485,100
Transport during official activities	70,800	192,650
Hospitality during meetings	139,800	22,500
Total Board emoluments	2,393,920	2,646,250

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7. Programmes

Description	2023-2024	2022-2023
	Kshs	Kshs
Core NATF activities expense	15,824,452	15,824,452
Total Cost	15,824,452	16,352,993

9. Cash and Cash Equivalents

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank	6,442,865	5,819,657
Total cash and cash equivalents	6,442,865	5,819,657

Detailed Analysis Of The Cash And Cash Equivalents				
Name of Bank	A/c Number	Currency	2023-2024	2022-2023
Kenya-Commercial Bank	1265388717	Kshs	Kshs	Kshs
		TOTALS	6,442,865	5,819,657

10. Property, Plant and Equipment

Cost	Furniture & Fittings	Printer & Computers	TOTAL
	Kshs	Kshs	Kshs
As at 1st July 2022	0	0	0
Additions/Purchases during the year	159,800	766,000	925,800
Disposals during the year	-	-	-
As at 30th June 2023	159,800	766,000	925,800
Additions	-	-	-
Disposals	-	-	-
As at 30th June 2024	159,800	766,000	925,800
Depreciation			
As at 1st July 2022	0	0	0
Depreciation	8,323	229,800	238,123
As at 30th June 2023	8,323	229,800	238,123
Depreciation	19,975	229,800	249,775
As at 30th June 2024	28,298	459,600	487,898
Net Book Values			
As at 30th June 2024	131,502	306,400	437,902
As at 30th June 2023	151,477	536,200	687,677

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11. Receivables from Non-Exchange Transactions

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfer from other Government entities	1,666,666	-
Total receivables from non- exchange transactions	1,666,666	-

12. Trade and Other Payables

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade payables	487,500	0
Board payables	346,600	0
Total trade and other payables	834,100	0

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20. Appendices

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/PSL & SP/NATF/2022-2023/ (4)	Budgetary control and Performance	Management to adhere to the Budget in executing the Funds mandate.	Awaiting Recommendation from PIC	

Natiba
.....

Secretary

Date: *02/12/2024*

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Appendix II: Projects implemented by National Assistance Trust Fund For Victims of Trafficking in Persons

Projects implemented by the Entity Funded by development partners and/ or the Government.

Project title	Project Number	Donor	Period/duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements. (Yes/No)
There was no Project	-	-	-	-	-	-

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Appendix III: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Where Recorded/recognized		Total Transfers during the Year
				Statement of Financial Performance	Receivables	
State Department for Social Protection	30 th June 2024	Recurrent	20,000,000	20,000,000	1,666,666	20,000,000
Total			20,000,000	20,000,000	1,666,666	20,000,000


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Appendix IV- Inter-Entity Confirmation Letter**


Name of transferring entity: State Department for Social Protection and Senior Citizen Affairs

Name of Beneficiary entity: National Assistance Trust Fund for Victims of Trafficking in Persons

Confirmation of amounts received by National Assistance Trust Fund as at 30 th June 2024					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
0020056509	24/11/2024	5,000,000	-	5,000,000	
0020058056	16/02/2024	1,666,667	-	1,666,667	
0020058057	16/02/2024	1,666,667	-	1,666,667	
0020058058	16/02/2024	1,666,667	-	1,666,667	
0020058059	16/02/2024	1,666,667	-	1,666,667	
0020059006	19/03/2024	1,666,667	-	1,666,667	
0020059005	19/03/2024	1,666,665	-	1,666,665	
0020061909	18/06/2024	1,666,667	-	1,666,667	
0020061910	20/06/2024	1,666,667	-	1,666,667	
0020062100	07/07/2024	1,666,666	-	1,666,666	
Total		20,000,000		20,000,000	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department – State Department for Social Protection and Senior Citizen Affairs:
 Bernard Sabwami Sign  Date 02/12/24

Head of Accounts Department - National Assistance Trust Fund For Victims of Trafficking in Persons:
 Hussein Abbas Sign  Date 02/12/2024

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Appendix V: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
There was no Climate relevant expenditure	-	-	-						

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Appendix VI: Reporting on Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Ksh s.)	Comments
NIL	-	-	-	-	-	-