

REPUBLIC OF KENYA



REPORT


OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2025**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 03 DEC 2025	
DAY: Wednesday	
TABLED BY:	Hon. Nauri Waqo MP
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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 2025

**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, 2025**

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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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
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit

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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1. 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. This is to:

1. 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's 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	Marygorret Mogaka
3.	Deputy Director	Ruth Njuguna

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d. Fiduciary Management

The key management personnel who held office during the FY ended 30th June 2025 and who had direct Fiduciary responsibility were:

	Designation	Name
1.	Secretary/Director	Marygorret Mogaka
2.	Deputy Director Children Services	Ruth Njuguna
3.	Principal Children Officer	Mercy Karanja
4.	Senior Social Development Officer	Derrick Cherogony Cheburet
5.	Accountant	Fridah Mwikali Ngutu

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 :(254733721566)
E-mail: ctipsecretariat@socialprotection.go.ke

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

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3. 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 University of Nairobi. -BA Degree from University of Nairobi. -Higher Diploma in Psychological Counselling from Kenya Methodist University /KIPC -Over 33 years' experience in child protection and social work. - appointed Secretary on 6th February 2020.
2.	Ruth Njuguna		<ul style="list-style-type: none"> -Deputy Director Children Services - Master of Arts from the University of Nairobi. -Bachelor of Arts from the University of Nairobi. - Member of the Secretariat since 2017.
3.	Truphena Chemining'wa		<ul style="list-style-type: none"> Deputy Director Children Services -Bachelor of Arts Anthropology from the University of Nairobi. - Member of the Secretariat since 2024
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 from the University of Nairobi. -Master of Arts in Sociology (UON) -Bachelor of Arts (Sociology & Economics) (UON) -Member of the Secretariat since 2017

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6.	Fridah Mwikali Ngutu		<ul style="list-style-type: none"> -Accountant -CPA(K), B.com Finance & Accounting majors - Joined in August 2023
7.	Pauline Muya		<ul style="list-style-type: none"> -Senior Children Officer - Member of the Secretariat since 2019
8.	Derick Cherogony Cheburet		<ul style="list-style-type: none"> -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		<ul style="list-style-type: none"> -Senior Development Officer I -Bachelor of Science in Computer Science - Member of the Secretariat since 2019
10.	Agnes Birgen		<ul style="list-style-type: none"> -Children Officer I - Bachelor of Business Management - Member of the Secretariat since 2021

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4. Statement from the Chairperson

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 only became operational in 2017 when the first Board was constituted. The Trust Fund was under the State Department for Social Protection in the Ministry of Labour and Social Protection until April 2025 when it was moved to the new State Department for Children Services, Ministry of Gender, Culture and Children Services. 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. Further, the Fund can be used for any other purpose that the Counter Trafficking in Persons Advisory Committee may recommend.

The National Assistance Trust Fund (NATF) made many milestones during the financial year 2024/2025. One of the key achievements was the development of the National Integrated Counter Trafficking in Persons Management Information System. The system is designed to provide a centralized, secure, and efficient platform for collecting, managing, analysing, and sharing data on trafficking in person cases in Kenya. It is aimed at strengthening coordination among relevant government agencies, civil society, and international partners in order to enhance victim protection, case investigation, prosecution, and provision of evidence for policy formulation. I am delighted to report that the system is hosted by Konza Technopolis and is being used by the Secretariat in the day to day case management including clearance of students travelling out of the country unaccompanied by their parents or guardians.

The Board of Trustees held four meetings during which the Board provided strategic direction to Trust Fund. The Meetings also approved assistance to victims of trafficking including Kenyans who we supported to return to the country and non-Kenyans out of the country. The Board also continued to follow up on the progress of the past beneficiaries of the Trust Fund. This is meant to ensure they do not become vulnerable to re-trafficking.

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The Fund continued to assist victims of trafficking as per its mandate under the Act. During the year under review, the Fund extended its support to various protection interventions, including the operation of the Government shelter, the training of shelter staff, repatriation, and provision of food and non-food items to victims rescued and placed in safe places across the country. Notably, the Fund facilitated the repatriation of 223 Kenyan victims trafficked to Myanmar, Thailand, Saudi Arabia, Qatar, Oman, Iran, Iraq, Libya, and Lebanon. The Fund also supported the repatriation of victims of trafficking trafficked to Kenya from Ethiopia, Tanzania, Eritrea, Uganda, Nepal, and Somalia. These interventions targeted both children and adults, ensuring they received necessary care and assistance upon return. Overall, the Secretariat to the NATF handled 359 cases in the financial year 2024/2025.

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 still challenges related to high cost of living affecting the small-scale businesses. The Survivors are still receiving mentorship from Trace Kenya, the civil society organization that is collaborating with the Trust Fund in the project.

During the same period, the National Costing Model for victims of trafficking in persons was completed, spearheaded by the Counter Trafficking in Persons Secretariat in partnership with GIZ. The National Costing Model will act as a financial blueprint for planning, budgeting, and delivering victim support services by ensuring that there is effective resource planning, equitable service delivery, and evidence-based advocacy. It will also provide the Board with a decision-making tool for fair allocation, accountability, and sustainability of the Fund in supporting victims of trafficking in persons. It will be a useful tool for state and non-state agencies in the counter trafficking in persons sector.

In furtherance of its governance mandate, the Fund through the Secretariat initiated the process of developing the National Assistance Trust Fund Board Charter. Further, in support of the Prevention Pillar in the fight against trafficking in persons, the Board supported the commemoration of the World Day against Trafficking in Persons held in Namanga, Kajiado County. This event served as an important platform for raising awareness on the dangers of trafficking in persons and strengthening partnerships with stakeholders at both the community and national levels.

Despite these achievements, the Trust Fund continued to be faced with several challenges. The Fund depends on Government allocation, which is inadequate due to increasing number of victims of trafficking in need of assistance. Shelters for victims are inadequate and managed by civil

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society organizations. Placement for male victims of trafficking in persons still remains a challenge as there are no shelters focusing on male victims as the available shelters mainly 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 resources gap. It will therefore prioritize external resource mobilization while still appealing to increased government funding to meet its mandate.

Further, the Trust Fund will endeavor 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. 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.

I look forward to the year ahead as we restore the dignity of victims of trafficking in persons and fight trafficking in persons in Kenya and globally.

Maranu

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

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5. Statement from the Secretary

The National Assistance Trust Fund for Victims of Trafficking in Persons has been operational since 2017. It was established under the Counter-Trafficking in Persons Act, Cap. 61 of the Laws of Kenya to provide assistance to victims of trafficking. This support includes repatriation, resettlement, reintegration, provision of appropriate shelter and other basic needs, psychosocial support, medical care, legal aid or legal information on relevant judicial and administrative proceedings, as well as any other assistance necessary for the well-being of victims, in line with Section 15 of the Act.

The day-to-day operations of the Trust Fund are managed by the Counter-Trafficking in Persons Secretariat previously under the State Department for Social protection and Senior Citizen affairs and currently under the State Department for Children Services. The Trust Fund's operations are overseen by a Board of Trustees comprising of six members including the Secretary

Prevention and response to trafficking in persons in Kenya is guided by the National Plan of Action (NPA) to Combat Trafficking in Persons in Kenya 2022 -2027. The NPA is anchored on four pillars - Prevention, Protection, Prosecution and Partnerships. The Trust Fund is focused on the Prevention and Protection Pillars, which deal with creation of awareness to reduce incidences of trafficking and providing support to victims. The Trust Fund also supports the other two pillars, Prosecution and Partnerships.

The Financial Year 2024/2025 was very eventful for the Trust Fund. It was the year where many Kenyans were rescued from scamming camps in South East Asia, mainly Myanmar through Thailand. The Secretariat played a central role in the repatriation of the victims to Kenya, provision of reception and shelter services and psychosocial support. The Secretariat coordinated both government agencies and civil society organizations to undertake one of the biggest repatriation exercises since the inception of the Trust Fund. 223 Kenyans were returned to the country.

Besides the cases in Myanmar, there were reported cases of Kenyan women trafficked to India for sexual exploitation. The Secretariat received referral for 10 women whose rescue and repatriation process was still pending at the end of the review period. Saudi Arabia and the Gulf generally continued to be destinations for external trafficking only one has come.

Overall, during the year, the Secretariat handled 359 individuals screened as presumed victims of trafficking. Of these, 277 were confirmed victims and provided with comprehensive support services, while 82 individuals, determined not to be victims, were referred to appropriate agencies. The Trust Fund return and reintegration of 223 Kenyan victims trafficked abroad, mainly to Myanmar, Thailand, Saudi Arabia, Qatar, Oman, Iran, Iraq, Libya and Lebanon, where they were predominantly subjected to labour and sexual exploitation. Victims received essential basic needs and psychosocial support upon their rescue. The Fund also facilitated the repatriation of 54 foreign victims to their countries of origin, including Ethiopia, Tanzania, Eritrea, Uganda, Nepal, and Somalia.

Cases of child trafficking within the country continued to be on the rise. Cases reported through the Child Protection Information Management System (CPIMS) 1036. The leading counties are Nairobi, Mandera, Narok, Migori and Kilifi. There is therefore need to create awareness in

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communities on child trafficking and child protection. Further, the Children Officers require to be trained on combating trafficking in persons and on victim assistance.

Thirty Seven (37) survivors of trafficking in the coast region who had been supported to start income generating activities in the previous two years continued with the programme. Monitoring done on the programme indicated that the businesses were doing well. The survivors were able to support themselves and their families hence avoiding re-trafficking. However, the high cost of living was affecting some of the businesses as they are small scale. The survivors in the programme have recommended expansion of the programme to reach more survivors.

The Minimum Standards for Care for Victims of Trafficking in Persons was developed and was piloted in three counties – Nairobi, Laikipia and Mombasa. The Minimum Standards will be used by both government agencies, civil society organizations and other organizations for standardization of services. It is envisaged that implementation of the Standards will improve coordination, accountability, and the overall effectiveness of services provided to victims. The Pilot will be evaluated in the coming financial year and the results will be used to provide insights on strategies to be put in place to better protect victims of trafficking in persons.

To strengthen victim assistance, the Secretariat collaborated with stakeholders to develop an Economic Empowerment Model that will guide structured and sustainable support. Monitoring visits were also conducted to shelters and service providers to ensure compliance with established standards of care. The Secretariat further finalized the National Integrated Counter-Trafficking in Persons Management Information System (NICTIP-MIS) and trained designated users to enhance data management and coordination.

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 Kwale, Kilifi and Laikipia Counties.

The Trust Fund was able to operationalize the Government-run Shelter for victims of trafficking in persons. The Shelter will serve as the first call for screening and assessment of presumed victims of trafficking. During the year 4 staff were deployed to the Shelter to join the Manager. All the Shelter Staff were trained on counter trafficking in persons, screening and victim support. They have participated in victim screening exercises together with the Secretariat. This will be one of the key focus areas for the Trust Fund in the coming financial year to ensure its full operation.

Additionally, the Secretariat worked with partner agencies to strengthen the capacity of law enforcement officers in investigation, prosecution, and victim protection, while also coordinating stakeholders and conducting awareness campaigns targeting different groups. To further governance objectives, the Trust Fund embarked on the process of developing the National Assistance Trust Fund Board Charter, which awaits formal approval and adoption by the Board.

Despite these efforts, the Fund remains heavily dependent on Government allocation, which is inadequate given the growing number of victims requiring assistance and the cost of victim assistance, especially international repatriation. Victim assistance, including rescue, repatriation,

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medical and psychosocial care, and reintegration, is resource intensive and demands high level of multi-agency collaboration and sustainable financing.

There is therefore an urgent need to increase Government funding to the Trust Fund and empower the Board of Trustees to diversify funding streams as envisaged in the Counter-Trafficking in Persons Act. Without increased and diversified resources, the ability to provide timely, comprehensive, and sustainable support to victims will be severely constrained.

The Secretariat will continue to provide quality, trauma-informed services to victims of trafficking and coordinate the fight against trafficking in persons as envisaged in the Counter Trafficking in Persons Act.

Marygorret M. Mogaka

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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 2024/2025

The National Assistance Trust Fund prepares an annual work plan 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. Partnership

The Trust Fund develops its work plan based on the above pillars. The Board's performance assessment is done on a quarterly basis. It is also subjected 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 into Kenya -No. of victims repatriated from Kenya	-Victims Identified -Victims repatriated from and into Kenya	-223 Kenyan victims trafficked abroad were rescued and repatriated back to Kenya through the Trust Fund and support from other relevant Agencies. Most had been trafficked to Myanmar, Thailand, Saudi Arabia, Qatar, Oman, Iran, Iraq, Libya, and Lebanon, while others were trafficked to Europe. -54 victims were repatriated to their countries of origin, mainly from Ethiopia, Tanzania, Eritrea, Uganda, Nepal, and Somalia.
	Screening,	-No. of victims	-Victims	-359 individuals

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	Rehabilitation and reintegration of victims of trafficking	rehabilitated and / or reintegrated	rehabilitated and reintegrated	<p>were screened as presumed victims of trafficking.</p> <p>-Of these, 277 were confirmed victims and provided with comprehensive support services.</p> <p>-82 individuals were identified as not being victims of trafficking and were referred to relevant agencies for appropriate support.</p> <p>-Ongoing support was provided to 36 victims in the Coastal region...</p>
	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.	-150 law enforcement officers from various regions were trained on the Counter Trafficking in Persons (CTiP) Act and other relevant legal instruments, including the National Referral Mechanism (NRM) Guidelines.
	-Train stakeholders in 3 Counties on the National Referral Mechanism (NRM) Guidelines for assisting victims of trafficking	-No. of stakeholders in Counties trained on the National Referral Mechanism(NRM) Guidelines for assisting victims of trafficking	-Mobilize and train stakeholders on NRM	- Stakeholders from three counties- Kwale, Kilifi and Laikipia received training on the National Referral Mechanism (NRM) Guidelines for victim assistance.
	-Establish and maintain a database on trafficking in persons that includes	-Active database for case management for victims of trafficking in	Establish and maintain a database for victims case management	-A National Database for Counter Trafficking in Persons was developed, tested, and rolled out for

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Prevention Protection Prosecution Partnerships Pillars	disbursements for victim assistance	persons		use by the Secretariat and other stakeholders.
	Dissemination of the National Plan of Action to Combat Trafficking in Person in Kenya in 2 counties- Kisumu and Kajiado.	-No. of stakeholders in Counties trained on the National Plan of Action to Combat Trafficking in Person in Kenya	-Mobilize and train stakeholders on National Plan of Action to Combat Trafficking in Person in Kenya	-The NPA was disseminated in Kisumu and Kajiado Counties, with 50 stakeholders trained on its implementation.
Protection of victims of trafficking in persons	Develop National Assistance Trust Fund Board Charter	-NATF Board Charter	-Develop NATF Board Charter -Finalize and Launch the Charter	- A draft Board Charter for the Board of Trustees to the National Assistance Trust Fund Developed, awaiting validation by the Board.
	Operationalize Government run shelter for victims of trafficking in persons	Operationalized Government un Shelter	-Refurbished -Deploy Staff -Operational Cost	-The Manager and Other support staff deployed. -Operation budget provided
	Capacity building of Shelter and CTiP Secretariat Staff	Staff from the Shelter and Counter	-Staff trained on Counter Trafficking Act, -Trained on the National Referral Mechanism. - Trained on Shelter Operations.	-All Staff trained on Counter Trafficking Act, -All Staff Trained on the National Referral Mechanism. -All Staff Trained on Shelter Operations.
	Piloting and Dissemination of the Minimum Standard of Care for victims of trafficking in persons in Mombasa and Laikipia Counties	Minimum standard of care for victims of trafficking in persons piloted and disseminated.	-Mobilize Service Providers in Laikipia and Mombasa Counties. -Pilot the Minimum Standard. -Disseminate the Minimum Standard	-The Minimum Standard of Care was piloted and disseminated in Mombasa, Nairobi and Laikipia Counties, with 70 stakeholders trained.
	Development of Economic empowerment model for victims of trafficking in	Economic empowerment model for victims of trafficking in persons	-Economic Empowerment model developed	- Economic Empowerment model developed

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	persons			
	Monitoring of Shelters and Service Providers for victims of trafficking in persons	-Shelters and Service Providers in Nakuru, Kwale, Mombasa, Kilifi and Makueni Counties monitored	-Shelters and Service Providers in Nakuru, Kwale, Mombasa, Kilifi and Makueni Counties monitored	-Shelters and Service Providers in Nakuru, Kwale, Mombasa, Kilifi and Makueni Counties monitored
	Monitoring of the Implementation of economic empowerment project for victims of trafficking in persons supported through the NATF for VOT	-Quarterly visits done to monitor the progress of the victims of trafficking supported through the Trust Fund in the Coastal region	- Progress of the 37 Victims of trafficking supported economically by the Trust Fund monitored	Two Monitoring visits done to 37 victims of trafficking in the Coastal counties of Kilifi, Mombasa and Kwale.
	To commemorate the WDATIP on 30 th July 2024	The WDATIP Commemorated	-Mobilization of stakeholders to participate in the commemoration of WDATIP -Hold the event	The World Day Against Trafficking in Persons was commemorated across all 47 counties, with the national event held in Namanga, Kajiado County

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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 2024-2025, 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 National Integrated Counter-Trafficking in Persons Management Information System (NICTIP) and commemoration of the World Day against Trafficking in Persons in Namanga, Kajiado County.

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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	3	3
2.	Veronica Mwangi	3	3
3.	Gichana Momata	3	3
4.	Faith Pesa	3	3
5.	Benson Mugo	3	1

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.

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 2025. 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 2025, the Trust Fund directly repatriated three hundred and twenty four (324) victims to and from Kenya. Further, it also supported two hundred and ninety four (294) 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 2500 victims of trafficking in persons in the last five 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 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, a Manager and other staff deployed; and the shelter

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has been able to undertake screening services. It is envisaged that it will start accommodating clients coming financial year.

The Secretariat continued creating awareness to vulnerable communities. It also partnered with civil society organizations to develop Information, Education and Communication (IEC) materials for distribution to the public. The Trust Fund has also been instrumental in providing technical support, through the Secretariat, to survivors of trafficking in persons through their support organization. The survivors use their platforms and networks to create awareness. The Secretariat has also used mainstream media and social media to create awareness on trafficking in persons as recruitment is now mainly done online. All these strategies are aimed at ensuring the reduction of incidences of trafficking hence reduce the need of assistance from the Trust Fund and mitigate the harmful effects of human trafficking on persons.

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.

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11. Report of the Board of Trustees

The Trustees submit their report with the audited financial statements for the year ended June 30 2025, which show the state of the National Trust Fund affairs.

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

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.

Results


The Financial results/ Statements of National Assistance Trust Fund for the year ended June 30, 2025 are set out on page 1-5.

Directors

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

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, 2025 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
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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, 2025.

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, 2025, 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 24/11 2025 and signed on its behalf by:

Kellen Karanu

Kellen Karanu

Chairperson of the Board

Marygorret Mogaka

Marygorret Mogaka

Secretary to the Board

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL ASSISTANCE TRUST FUND FOR VICTIMS OF TRAFFICKING IN PERSONS FOR THE YEAR ENDED 30 JUNE, 2025

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 aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Assistance Trust Fund for Victims of Trafficking in Persons set out on pages 1 to 13, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Assistance Trust Fund for Victims of Trafficking in Persons as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with 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.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit report, two (2) issues were raised under the Report on Effectiveness of Internal Controls, Risk Management and Governance. These were lack of a Board Charter and Lack of a Substantive Fund Secretary. Review of the status during audit of the Fund in 2024/2025 revealed that the two issues remained unresolved.

Other Information

The Trustees are responsible for the Other Information set out on page ii to xxiii which comprise of Key Entity Information and Management, The Board of Trustees, Key Management Team, Statement from the Chairperson, Statement from 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.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance.

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

3. Expired Term of Board of Trustees

During the year under review, the term of the Board of Trustees expired on 14 March, 2025 and as at the time of the audit in November, 2024 a new Board had not been constituted. This was contrary to Section 24 of the Counter Trafficking in Persons Act No. 8 of 2010.

In the circumstances, the effectiveness of governance and oversight of the Fund's operations could not be confirmed.

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

26 November, 2025

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14. Statement of Financial Performance for the year ended 30 June 2025

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfer from other government entities	6	20,000,000	20,000,000
Donations from Kenya Airways	15	100,000	
Total Revenue		20,100,000	20,000,000
Expenses			
Use of goods and services	7	2,125,391	325,853
Board Expenses	8	2,060,100	2,393,920
Programs	9	20,452,229	15,824,453
Depreciation	10	770,239	249,775
Total Expenses		25,407,959	18,794,001
Surplus / (deficit) for the year		(5,307,959)	1,205,999

The kshs.100,000 was revenue in kind donated by Kenya airways during the World Day on counter trafficking event. The donations comprised logistical support extended to participants

The notes set out on pages 6 to 14 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:

Mogaka

Secretary
Marygorret Mogaka

Date *24/11/2025*

Mogaka

Accountant

ICPAK Member No.

29811

Date *24/11/25*

Karanu

Board Chairperson
Kellen Karanu

Date *24/11/25*

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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15. Statement of Financial Position as at 30 June 2025

Description	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	11	3,028,974	6,442,865
Receivable from Non-Exchange Transactions	12	1,666,667	1,666,666
Total Current Assets		4,695,641	8,109,531
Non-Current Assets			
Property, plant and equipment	13	2,150,084	437,902
Total Non-Current Assets		2,150,084	437,902
Total Assets (A)		6,845,725	8,547,433
Liabilities			
Current Liabilities			
Trade and Other Payables	14	4,440,351	834,100
Total current liabilities		4,440,351	834,100
Total Liabilities (B)		4,440,351	834,100
Net Assets (A-B)		2,405,374	7,713,333
Represented by:			
Accumulated Surplus		2,405,374	7,713,333
Net Assets		2,405,374	7,713,333

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

Marygorret Mogaka
Secretary
Marygorret Mogaka

John Mwangi
Accountant

ICPAK Member No.
29815

Kellen Karanu
Board Chairperson
Kellen Karanu

Date: 24/11/2025

Date: 24/11/2025

Date: 24/11/25

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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16. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Retained	Total Amount
	Earnings	
	Kshs	Kshs
As at 30th June 2023	6,507,334	6,507,334
As at 1st July 2023	6,507,334	6,507,334
Surplus/ (deficit) for the year	1,205,999	1,205,999
Bal As at 30th June 2024	7,713,333	7,713,333
As at 1 st July 2024	7,713,333	7,713,333
Surplus/ (deficit) for the year	(5,307,959)	(5,307,959)
As at 30th June 2025	2,405,374	2,405,374

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

Mogaka
Secretary
Marygorret Mogaka

Abanigunya
Accountant

Karanu
Board Chairperson
Kellen Karanu

ICPAK Member No.

29855

Date: 24/11/2025

Date: 24/11/2025

Date: 24/11/25

The National Assistance Trust Fund For Victims of Trafficking in Persons
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17. Statement of Cash Flows for the year ended 30 June 2025

Description	Notes	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfer from other government entities	6	20,000,000	20,000,000
Donation from Kenya Airways	15	100,000	
Total receipts		20,100,000	20,000,000
Payments			
Use of goods and services	7	2,125,391	325,853
Board Expenses	8	2,060,100	2,393,920
Programs	9	20,452,229	15,824,452
Depreciation	10	770,239	
Total Payments		25,407,959	18,544,225
Adjusted for:			
Changes in receivables		(1,666,667)	(1,666,666)
Changes in Payables		4,440,351	834,100
Net cash flow from operating activities		(2,534,275)	623,208
Cash flow from investing activities			
Acquisition of Assets		(2,482,420)	0
Net cash flow from investing activities		(2,482,420)	0
Net cash flow from financing activities		0	0
Net increase in Cash and Cash Equivalent		(3,413,891)	623,208
Cash and cash equivalent at 1 July		6,442,865	5,819,657
Cash and cash equivalent at 30 June 2025		3,028,974	6,442,865

The kshs.100,000 was revenue in kind donated by Kenya airways during the World Day on counter trafficking event. The donations comprised logistical support extended to participants

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

Marygorret Mogaka
Secretary
Marygorret Mogaka

Amoury Juma
Accountant

Kellen Karanu
Board Chairperson
Kellen Karanu

Date... *24/11/2025*

ICPAK Member No. *29815*
Date... *24/11/2025*

Date... *24/11/25*

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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18. Statement of Comparison of Budget and Actual Amounts for the year Ended 30 June 2025

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%
Retained Earnings	6,442,865		6,442,865	6,442,865	0	100%
Total income	26,442,865	0	26,442,865	26,442,865	0	100%
Expenses						
Use of goods and services	2,300,000	-	2,300,000	2,125,391	174,609	92.4%
Board Expenses	2,500,000	-	2,500,000	2,060,100	439,900	77.50%
Programs	21,642,865	-	21,642,865	20,452,229	1,190,636	77.9%
Depreciation	770,239	0	770,239	770,239	0	100%
Total Expenditure	27,213,104	-	27,213,104	25,407,959	1,805,145	88.5%

The kshs.100,000 was revenue in kind donated by Kenya airways during the World Day on counter trafficking event. The donations comprised logistical support extended to participants

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

Marygorret Mogaka

Secretary
Marygorret Mogaka

Date: *24/11/2025*

Chomaiyungu

Accountant

ICPAK Member No.

Date: *29/11/25*
27/11/25

Monan

Board Chairperson
Kellen Karanu

Date: *24/11/25*

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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19. NOTES

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.

Statement of Compliance and Basis of Preparation

The National Assistance Trust Fund financial statements have been prepared in accordance with and comply 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.

Notes to the Financial Statements (Continued)

**The National Assistance Trust Fund For Victims of Trafficking in Persons
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2. Summary of Significant Accounting Policies.

a) Revenue from non-exchange transaction

Revenues are mainly receipts/ exchequers from the state department

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.

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.

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

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b) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. 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%.

8. Transfers from other Government entities

Name of the Entity sending the grant	2024-2025	2023-2024
	Kshs	Kshs
Unconditional Grants		
Operational Grant	20,000,000	20,000,000
Total Government Grants	20,000,000	20,000,000

7. Use of goods and services

Description	2024-2025	2023-2024
	Kshs	Kshs
Local Travels / Shelter	632,500	100,000
Training and Development	0	70,200
General Office Supplies	1,431,236	30,000
Catering, Hospitality & Kitchen Supplies	60,850	117,000
Bank Charges	805	8,653
Total Use of goods and services	2,125,391	325,853

8. Board Expenses/Remuneration of Management

Description	2024-2025	2023-2024
	Kshs	Kshs
Induction Costs for the Board	-	-
Chairman's Honoraria	624,000	700,000
Board Members' emoluments	1,358,200	1,483,320
Transport during official activities	-	70,800
Hospitality during meetings	77,900	139,800
Total Board emoluments	2,060,100	2,393,920

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9. Programs

Description	2024-2025	2023-2024
	Kshs	Kshs
Core NATF activities expense	20,452,229	15,824,452
Total Cost	20,452,229	15,824,452

10. Depreciation

	2024-2025	2023-2024
	Kshs	Kshs
Depreciation	770,239	249,775
Total Depreciation	770,239	249,775

11. Cash and Cash Equivalents

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank	3,028,974	6,442,865
Total cash and cash equivalents	3,028,974	6,442,865

Detailed Analysis Of The Cash And Cash Equivalents				
Name of Bank	A/c Number	Currency	2024-2025	2023-2024
Kenya-Commercial Bank	1265388717	Kshs	Ksh	Kshs
		TOTALS	3,028,974	6,442,865

12. Receivables

Description	2024-2025	2023-2024
	Kshs	Kshs
Receivables	1,666,667	1,666,666
Total Receivables	1,666,667	1,666,666

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13..Property, Plant and Equipment

Cost	Furniture & Fittings	Printer & Computers	TOTAL
	Kshs	Kshs	Kshs
As at 1 st July 2023	159,800	766,000	925,800
Additions/Purchases during the year	-	-	-
Disposals during the year	-	-	-
As at 30 th June 2024	159,800	766,000	925,800
Additions	1,281,500	1,200,920	2,482,420
Disposals	-	-	-
As at 30 th June 2025	1,441,300	1,966,920	3,408,220
Depreciation			
As at 1 st July 2023	8,323	229,800	238,123
Depreciation	19,975	229,800	249,775
As at 30 th June 2024	28,298	459,600	487,898
Depreciation	180,163	590,076	770,239
As at 30 th June 2025	208,461	1,049,676	1,258,137
Net Book Values			
As at 30 th June 2025	1,232,840	917,244	2,150,084
As at 30 th June 2024	131,502	306,400	437,902

14.Trade and Other Payables

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade payables	3,972,351	487,500
Board payables	468,000	346,600
Total trade and other payables	4,440,351	834,100

15.Donation

Description	2024-2025	2023-2024
	Kshs	Kshs
Donation in kind from Kenya Airways	100,000	100,000
Total Donations	100,000	100,000

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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	
OAG/HL&SP/NA FT/2024-2025(3)	Lack of Substantive Board Secretary	The officers have not yet received her substantive appointment but have a valid appointment as director of the counter trafficking.	Awaiting Recommendation from PIC	
OAG/HL&SP/NA FT/2024-2025(3)	Lack Board Charter	Management acknowledges the finding and confirms that a draft Board charter is ready for approval once the of trustees is reconstituted and Gazette	Awaiting Recommendation from PIC	

Natiba
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Secretary

Date: 24/11/2025

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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 Govern

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	-	-	-	-	-	-

Appendix III: Transfers from Other Government Entities

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Appendix IV- Inter-Entity Confirmation Letter**

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 2025	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 30th June 2025

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
	19/08/2024	1,666,667		1,666,667	
	16/09/2024	1,666,667		1,666,667	
	15/10/2024	1,666,666		1,666,666	
	07/11/2024	1,666,666		1,666,666	
	09/12/2024	1,666,667		1,666,667	
	03/01/2025	1,666,667		1,666,667	
	10/02/2025	1,666,665		1,666,665	
	12/03/2025	1,666,667		1,666,667	
	03/04/2025	1,666,666		1,666,666	
	09/05/2025	1,666,666		1,666,666	
	27/06/2025	1,666,666		1,666,666	
	30/07/2025	1,666,667		1,666,667	
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 - National Assistance Trust Fund For Victims of Trafficking in Persons:

Fridah M. Ngutu

Sign **Date.....**

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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	-	-	-	-	-	-

