

CHARITY REGISTRATION NUMBER: 1093115

**Medical & Educational Aid to Kenya (MEAK)**  
**Unaudited Financial Statements**  
**31 December 2020**

# **Medical & Educational Aid to Kenya (MEAK)**

## **Financial Statements**

**Year ended 31 December 2020**

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# Medical & Educational Aid to Kenya (MEAK)

## Trustees' Annual Report

Year ended 31 December 2020

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in Note 2 to the accounts.

### Chair's report

2020 was a year that started with much promise for our charity, deteriorated badly in the middle with the advent of the coronavirus pandemic and then finished with a flourish as we turned our energies to different and successful ways of helping the disadvantaged people in Kenya.

By mid-March we had completed three eye missions examining over 8,000 people carrying out nearly 1,000 ophthalmic procedures, mainly cataract operations, to return sight to the blind. During these missions we distributed thousands of readings and sunglasses as well as giving out over ten thousand antibiotic and other eye drops.

Then the pandemic arrived, effectively closing us down. Travel to Kenya and within Kenya became impossible; most of the population of the country locked down and their priorities, because of the massed unemployment and business closures, became subsistence living and survival for themselves and their families.

During a telephone conversation with one of our major donors, they explained that they had calculated that people's primary need at such times was the acquisition of the major components for sustaining life, which fundamentally meant getting sufficient food and water. They indicated that they would be concentrating their charitable awards in this area whilst the pandemic prevailed. We were invited to apply for grants to facilitate these ideals. Our application was successful we carried out our first feeding mission in early July.

On this mission we provided around 16-18 kgs of staple foodstuffs to 750 households in the Tana River Delta. Delighted at the impact of this initiative we then carried out three more feeding missions before the year end adding a further 1824 households to the total. Our food parcels were gradually increased in size to 24 -26 kg of foodstuffs. Based on our research that there is an average of 5.4 persons per household, we calculate that we provided a total of 13,900 people with 3 - 4 weeks of food before the year end. Buoyed by this success, a further three missions have taken place in the early months of 2021.

A substantial grant was made to The Milgis Trust for the ongoing maintenance and servicing of their water storage tanks, water catchments dams and bore holes, the pumps that draw up the water are all powered by photo voltaic Panels. These pieces of equipment need regular cleaning and maintenance. This water not only provides clean water to approx. 26,000 Samburu people but also provides drinking holes for the abundant wildlife of the area.

Our children's heart surgery programme for 2020 which had planned for ten children to receive life-saving open heart procedures was largely destroyed by the travel restrictions imposed during the pandemic. Very sadly some of the children's conditions have reached the stage where they have become inoperable, and others have passed away. We are hoping that international travel will fully open up again enabling us to resume this important element of our humanitarian philosophy and ambitions.

Finally, an award was made to the Ananda Marga Children's Home and school, to provide one term's school fees along with a daily lunch to 210 primary age children whose parents were unable to fund the fees whilst they were out of work. This was wonderfully successful, and a further award is proposed in early 2021 for adolescent age children whose ability to catch up after a year without education is being seriously compromised.

# **Medical & Educational Aid to Kenya (MEAK)**

**Trustees' Annual Report** *(continued)*

**Year ended 31 December 2020**

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In summary, we feel that there is a nobility in relieving human suffering and despite a very difficult year, MEAK has found ways to assist under privileged people in Kenya. The lives of these people have been impacted by events beyond their control, in many ways far more severely than we can imagine. The financial help and support that we have enjoyed in this country is simply not available over there and accordingly our help, to those few who get it, is of incalculable value.

I send my grateful thanks to all our generous donors and benefactors, along with the promise, that we will continue, along with your help, to provide for those in need in as many ways as we can.

# Medical & Educational Aid to Kenya (MEAK)

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

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### Reference and administrative details

**Registered charity name** Medical & Educational Aid to Kenya (MEAK)

**Charity registration number** 1093115

**Principal office** "Cranford"  
134 Welcomes Road  
Kenley  
Surrey  
CR8 5HH  
England

**Website** <http://www.meak.org/>

### The trustees

M P Belliere  
D J Belliere  
M J Nighy  
M Fels  
B Orthwein  
A E Savis

**Independent examiner** McBrides Business Advisers Limited  
Nexus House  
2 Cray Road  
Sidcup, Kent  
DA14 5DA

### Structure, governance and management

**Governing Document:**  
Declaration of Trust executed on 3rd June 2002.

**Charity Registration:**  
Registered on 24th July 2002, number 1093115.

**Organisation:**  
The Trustees control and manage the Charity.

**Trustees:**  
The Trustees named on page 3 have acted for the whole period of this report.

**Trustee Selection Method:**  
Selection of Trustees consists of persons able to make a contribution to the Charity. Appointment is by resolution of the trustees passed at a Special Meeting.

**Risk Management:**  
The major risks to which the charity is exposed have been reviewed, and systems have been established to mitigate those risks.

# Medical & Educational Aid to Kenya (MEAK)

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

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### Objectives and activities

The relief of sickness, poverty, the preservation and protection of public health and the advancement of education in Kenya and neighbouring countries.

The activities carried out by MEAK are for the public benefit, and in furtherance of its objectives are the raising of money and support to initiate and undertake projects in four broad recurring areas.

### Achievements and performance

#### Hearts:

A programme was put into place where patients would travel to India for their surgery. Unfortunately, the Covid-19 pandemic struck just as the first cohort of patients were due to travel, which necessitated the closure of the programme. There is hope that the programme will be reinstated sometime in the future.

#### Eyes:

Missions were carried out to Busia, Kisumu & Vihiga Counties, Moyale & Marsabit, Iten, Kalenjin area and Elgeyo-Marakwet County with 7,314 patients being screened & reviewed, including children receiving eye checks. As a result of this, 309 patients received sight restoring cataract surgery.

#### Dentistry:

The MEAK dental team attended the January mission in Siaya and performed an astonishing 613 tooth extractions over the 14-day period.

#### Water projects:

MEAK, together with the Milgis Trust were successful recipients of a second grant to support the maintenance of 14 existing solar powered wells that provide clean water for an estimated 26,000 Samburu people and the animals of the Milgis Conservancy. This grant also provided paid employment for 28 members of the community.

#### Feeding programme:

This year a shift was made away from traditional charitable causes and a move towards Covid-specific causes to provide short term help. MEAK was approached by a small community group in Kenya to aid in a "Feed a Family" programme. In total, 6 feeding projects have been completed with 1,488 and 750 sacks weighing 26kg and 16-18kg respectively being delivered and a total of 8,372 people being supported.

### Financial review

#### Financial Review and reserve policy:

The Trustees endeavour to maintain sufficient reserves throughout the year to pay for known liabilities. At the period end the Charity had reserves of £95,012 (2019: £99,050).

#### Income:

A total of £119,026 (2019: £144,624) was received during the year to fund medical missions and related support costs.

#### Expenditure:

Resource expenses on Charitable Activities have significantly decreased in the year to £123,064 (2019: £234,355).

#### Grant Making policy:

Grants are made when appropriate and in furtherance of the Charity's objectives.

# Medical & Educational Aid to Kenya (MEAK)

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

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### Investment Selection policy:

Other than the holding of monies in current and short-term deposit accounts, no other investments have been made in the accounting period.

### Specific Investment:

There are no specific investment powers

### Plans for future periods

We are viewing future periods with a degree of trepidation based on the uncertain situation with regards to the ongoing covid pandemic. It seems likely that mounting any medical missions in the future must be considered unlikely. Movements between countries continue to be difficult with governments around the world imposing stringent requirements on entry and the unpredictable levels of local infection make the judgement whether to travel or not difficult. The development of vaccines against the virus gives us reason to hope, but we have yet to see how efficient they will be so MEAK have decided to make alternative plans for our charity work this year.

Our three main international sponsors have all agreed with the decision taken by the MEAK board of trustees to concentrate our spending this year on feeding programmes. There is a high level of famine in certain areas in Kenya due to a combination of draught, locust infestation and lack of employment following the covid lockdowns, consequently we will be continuing to focus on supplying fairly large quantities of staple foodstuffs to impoverished and desperate pastoralists, mainly in the area of Samburu in the Central Highlands. Our sponsors have confirmed their agreement to help fund this initiative which should bring a degree of relief to tens of thousands of these people.

We are also proposing to give some help to schoolchildren in Kiembeni who have been unable to attend school and are suffering in various ways as a result of this.

It is intended that MEAK will use this situation to help the poor and disadvantaged people of Kenya in alternative ways until the situation allows us to carry out further medical missions in the future.

The trustees' annual report was approved on ~~10-03-22~~ and signed on behalf of the board of trustees by:

  
M P Belliere  
Trustee

J D Belliere   
Trustee

# Medical & Educational Aid to Kenya (MEAK)

## Independent Examiner's Report to the Trustees of Medical & Educational Aid to Kenya (MEAK)

Year ended 31 December 2020

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I report to the trustees on my examination of the financial statements of Independent Examiner's Report to the Trustees of Medical & Educational Aid to Kenya (MEAK) ('the charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
Andrew Warren, FCA  
For and on behalf of McBrides Business Advisers Limited

Nexus House  
2 Cray Road  
Sidcup, Kent  
DA14 5DA

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# Medical & Educational Aid to Kenya (MEAK)

## Statement of Financial Activities

Year ended 31 December 2020

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		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	118,943	118,943	144,495
Investment income	5	83	83	129
<b>Total income</b>		<u>119,026</u>	<u>119,026</u>	<u>144,624</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	123,064	123,064	234,355
<b>Total expenditure</b>		<u>123,064</u>	<u>123,064</u>	<u>234,355</u>
<b>Net expenditure and net movement in funds</b>		<u>(4,038)</u>	<u>(4,038)</u>	<u>(89,731)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		99,050	99,050	188,781
<b>Total funds carried forward</b>		<u>95,012</u>	<u>95,012</u>	<u>99,050</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 9 to 13 form part of these financial statements.

# Medical & Educational Aid to Kenya (MEAK)

## Statement of Financial Position

31 December 2020

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	Note	2020 £	2019 £
<b>Current assets</b>			
Cash at bank and in hand		95,012	99,050
<b>Net current assets</b>		<u>95,012</u>	<u>99,050</u>
<b>Total assets less current liabilities</b>		<u>95,012</u>	<u>99,050</u>
<b>Funds of the charity</b>			
Unrestricted funds		95,012	99,050
<b>Total charity funds</b>	11	<u>95,012</u>	<u>99,050</u>

These financial statements were approved by the board of trustees and authorised for issue on 10.03.22, and are signed on behalf of the board by:

  
M P Belliere  
Trustee

J D Belliere   
Trustee

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The notes on pages 9 to 13 form part of these financial statements.

# Medical & Educational Aid to Kenya (MEAK)

## Notes to the Financial Statements

Year ended 31 December 2020

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is "Cranford", 134 Welcomes Road, Kenley, Surrey, CR8 5HH, England.

### 2. Statement of compliance

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition)' and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the accruals basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

# Medical & Educational Aid to Kenya (MEAK)

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- gift aid reclaimable on donations to the charity is included with the amount received.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- expenditure on grants is recorded once the Trust has made unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is earlier. The Trust has not made any grant commitments of more than one year.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Medical & Educational Aid to Kenya (MEAK)

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 4. Donations and legacies

	Total Funds 2020 £	Total Funds 2019 £
<b>Donations</b>		
Donations	118,943	144,495

Donations are raised from a variety of business and private donors. These are actively encouraged by voluntary fundraising activities undertaken by the charity.

### 5. Investment income

	Total Funds 2020 £	Total Funds 2019 £
Bank interest receivable	83	129

### 6. Expenditure on charitable activities by fund type

	Unrestricted funds £	Total Funds 2020 £	Unrestricted funds £	Total Funds 2019 £
Medical missions	122,811	122,811	230,227	230,227
Support costs	253	253	4,128	4,128
	<u>123,064</u>	<u>123,064</u>	<u>234,355</u>	<u>234,355</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Medical missions	122,811	-	122,811	230,227
Support costs – fundraising	-	-	-	3,841
Support costs – other	-	253	253	287
	<u>122,811</u>	<u>253</u>	<u>123,064</u>	<u>234,355</u>

Medical and education aid consists of transportation of equipment from the UK to Kenya, and the support of Kenyan medical centres.

Medical missions involve visits from UK medics to Kenya in order to provide medical assistance.

Support costs all relate to charitable activities and are analysed into relevant categories as per the above.

# Medical & Educational Aid to Kenya (MEAK)

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 13. Related parties

During the year, management & administrative services and warehouse space for storage of donated medical equipment was provided free of charge to the charity by BSW Heating Limited ("BSW"). BSW installs and services boilers and heating systems, and is connected to the charity by reasons of its control by Mr M P Belliere.