

CHARITY REGISTRATION NUMBER: 1093115

Medical & Educational Aid to Kenya (MEAK)
Unaudited Financial Statements
31 December 2021

Medical & Educational Aid to Kenya (MEAK)

Financial Statements

Year ended 31 December 2021

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Medical & Educational Aid to Kenya (MEAK)

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

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

Chair's report

With the COVID pandemic continuing to cause major disruption throughout the world, the opportunity for MEAK to re-commence their programme of eye, dental and paediatric heart missions became impossible.

The situation prevailing in Kenya at this time had deteriorated markedly, the disintegration of employment opportunities, caused by the lockdown was exacerbated by drought in the central Highlands, and severe flooding in the Tana River delta. Both these climatic disasters had similar impact on crop production and animal welfare, resulting in widespread famine in both areas.

M E A K's very successful feeding programmes in the latter half of 2020, encouraged our board of trustees to press forward and mount further initiatives, in this we received sterling support and encouragement from our international donors.

A total of 13 separate feeding missions were carried out in the year within Samburu county, supplying several weeks of staple foodstuffs to approximately 41,500 hungry pastoralists. Our Kenyan team, noting only one cup or one plate for a family of eight persons had suggested that certain other basic requirement could be provided and we therefore diverted a small percentage of the available funds towards providing cups, plates, cooking pots and blankets. This very cheap enamelware gave them the ability to feed the family in one sitting rather than each person waiting for the availability of a mug or a plate before eating.

During the rainy season it was suggested that providing heavy duty polythene sheeting and waterproofing some of the older people's houses would be of great benefit. So, this was consequently initiated, and circa 100 dilapidated shambas, usually inhabited by the very old, were accordingly waterproofed.

In January 2021, MEAK repeated the support provided in the previous year, and provided \$20,000 to fund the years maintenance costs for the ongoing repair and upkeep of 14 solar powered wells, providing clean water to 26,000 people. In adjacent troughs and ponds the wells also supplied drinking water for livestock and wild animals.

In 2020 during the COVID lockdown MEAK provided one terms school fees for 210 primary age school children who were felt to be at risk as they were unable to attend school. In April 2021 MEAK repeated this programme but targeted the older children who were missing their education at a vital time just as they were about to sit their leaving examinations. As a result, 169 older children received a terms free school fees and a further eight received the meals provided by the school at lunchtime without charge.

The United Nations states that the five main indicators of absolute poverty are:

- lack of sufficient food
- no access to clean water
- inadequate shelter
- no access to proper education
- no access to medical support

Medical & Educational Aid to Kenya (MEAK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

During 2021 MEAK provided such support as it was able in four of these areas and in normal years we concentrate our efforts on the fifth.

I think that we can feel justifiably proud that during a period when our normal actions were curtailed MEAK turned its attention to other worthwhile projects, designed to help the most hard-pressed elements in Kenyan society.

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 2021

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 2021

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

Feeding programme:

During the year, thirteen feeding missions were carried out within Samburu county. These missions ensured that several weeks of staple foodstuffs were supplied to approximately 41,500 hungry pastoralists. Certain other basic requirements were also provided including cups, plates, cooking pots and blankets. The enamelware helped the people to feed their families in single sittings rather than each person waiting for a mug or a plate.

Water projects:

MEAK provided \$20,000 to fund the year's maintenance costs for the repair and upkeep of 14 solar powered wells, providing clean water to 26,000 people. These well also supplied drinking water for livestock and wild animals.

Waterproofing of homes

This year MEAK provided heavy duty polythene sheeting for the waterproofing of the older people's houses which included 100 dilapidated shambas.

School fees.

In April 2021 169 older children received a term's fees and a further eight received the meals provided by the school at lunchtime without charge.

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 £118,681 (2019: £95,012).

Income:

A total of £174,044 (2020: £119,026) was received during the year to fund medical missions and related support costs.

Expenditure:

Resource expenses on Charitable Activities increased in the year to £150,375 (2020: £123,064).

Grant Making policy:

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

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

Medical & Educational Aid to Kenya (MEAK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Plans for future periods

With the covid pandemic still in full swing and new variants appearing with disheartening regularity, it has made planning a meaningful programme for 2022 a depressingly difficult task for the trustees to manage. The vaccine rollout has provided us with some hope, but even if the travel and other restrictions are lifted early in the year it will be unlikely that we will be able to mount any medical missions until the last quarter at the earliest.

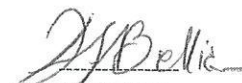
If we are able to secure the funding, an eye mission to Wajir in Eastern Kenya will be a priority. We have received a request from the local Medical Officer of Health to arrange an urgent mission to the area, as he has further advised us that he has a list of 181 patients, with identified cataracts needing surgery.

It has been decided by the trustees, that should funding be able to be procured, MEAK will continue with the feeding programmes started during the preceding year. The situation in Central Kenya has deteriorated further, with the area now being proclaimed a famine zone by the U N H C R. Continuing drought has exacerbated an already dire situation and the trustees feel that we should offer as much help and support as we are able.

The trustees, along with others, are attempting to procure sufficient funding to enable the purchase of a new heart and lung pump for the Coast Provincial General Hospital in Mombasa. The hospital is presently attempting an embryonic open-heart programme using the second-hand pump provided by MEAK around 12 years ago. This is not sustainable and a new pump to replace this 20-year-old unit is urgently required. MEAK considers this to be a 'legacy' project, which will have a long-term benefit to health care in Coast Province, enabling a substantial increase in open heart procedures in a more reliable environment, as well as encouraging more foreign teams to visit the hospital and mentor knowledge and modern techniques in this field to the local medics.

The trustees' annual report was approved on 14-12-22 and signed on behalf of the board of trustees by:


M P Belliere
Trustee


D J 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 2021

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 2021 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 go 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

19/12/22

Medical & Educational Aid to Kenya (MEAK)

Statement of Financial Activities

Year ended 31 December 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	174,035	174,035	118,943
Investment income	5	9	9	83
Total income		<u>174,044</u>	<u>174,044</u>	<u>119,026</u>
Expenditure				
Expenditure on charitable activities	6,7	150,375	150,375	123,064
Total expenditure		<u>150,375</u>	<u>150,375</u>	<u>123,064</u>
Net expenditure and net movement in funds		<u>23,669</u>	<u>23,669</u>	<u>(4,038)</u>
Reconciliation of funds				
Total funds brought forward		95,012	99,012	99,050
Total funds carried forward		<u>118,681</u>	<u>118,681</u>	<u>95,012</u>

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

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

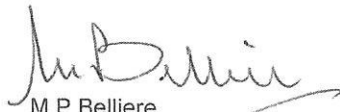
Medical & Educational Aid to Kenya (MEAK)

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		118,681	95,012
Net current assets		118,681	95,012
Total assets less current liabilities		118,681	95,012
Funds of the charity			
Unrestricted funds		118,681	95,012
Total charity funds	11	118,681	95,012

These financial statements were approved by the board of trustees and authorised for issue on 14-12-22, and are signed on behalf of the board by:


M P Belliere
Trustee


D J Belliere
Trustee

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 2021

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 2021

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 2021

4. Donations and legacies

	Total Funds 2021 £	Total Funds 2020 £
Donations		
Donations	174,035	118,943

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 2021 £	Total Funds 2020 £
Bank interest receivable	9	83

6. Expenditure on charitable activities by fund type

	Unrestricted funds £	Total Funds 2021 £	Unrestricted funds £	Total Funds 2020 £
Medical missions	149,612	149,612	122,811	122,811
Support costs	763	763	253	253
	<u>150,375</u>	<u>150,375</u>	<u>123,064</u>	<u>123,064</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2020 £
Medical missions	149,612	-	149,612	122,811
Support costs – fundraising	-	-	-	-
Support costs – other	-	763	763	253
	<u>149,612</u>	<u>763</u>	<u>150,375</u>	<u>123,064</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 2021

8. Medical and educational aid

Most of the medical equipment collected for distribution in Kenya has been donated to MEAK free of charge by UK hospitals and medical establishments who have not attributed value to it. In some cases MEAK has arranged for donors to pay suppliers direct for specific medical equipment that has been shipped to Kenya and donated to specific clinics.

MEAK has not attributed value to any of these items in the accounts.

9. Staff costs

No salaries or wages have been paid to employees during the year (2020: Nil).

10. Trustee remuneration and expenses

No salaries or wages have been paid to the members of the committee during the year.

Mr and Mrs Belliere are active trustees of MEAK, the charity they formed, and they undertake much of the organisational and supervisory work for it. This work includes journeys to, from and throughout Kenya to arrange and supervise proper distribution of aid equipment, medical mission and the like. Supportive companies provide much of this travel and accommodation free of charge. An aggregate amount of £Nil (2020: £Nil) has been spent on the remainder of their travel, hotel, telephone, healthcare and subsistence costs on their trips.

11. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure (150,375)	At 31 December 2021 £
General funds	95,012	174,044	(150,375)	118,681

	At 1 January 2020 £	Income £	Expenditure (123,064)	At 31 December 2020 £
General funds	99,050	119,026	(123,064)	95,012

12. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	118,681	118,681

	Unrestricted Funds £	Total Funds 2020 £
Current assets	95,012	95,012

Medical & Educational Aid to Kenya (MEAK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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.