

MEDICAL AND EDUCATIONAL AID TO KENYA

England & Wales · Charity number 1093115

Details

Other names MEAK

Status Registered

Legal form Other

Registered 2002-07-24

Register [View on the Charity Commission register](#)

Contact

Address 134 Welcomes Road
Kenley
CR8 5HH

Phone 02087635310

Email mbelliere@meak.org

Website www.meak.org

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS ("THE OBJECTS") IN KENYA ("THE AREA OF BENEFIT")THE RELIEF OF SICKNESS, POVERTY, THE PRESERVATION AND PROTECTION OF PUBLIC HEALTH AND THE ADVANCEMENT OF EDUCATION.

Activities: MEAK raises money and support to initiate and undertake projects in medical aid, medical missions and educational aid in Kenya.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** OVERSEAS
- Kenya

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£112,758	£101,277	-	-
2023-12-31	£111,247	£142,300	-	-
2022-12-31	£166,708	£110,943	-	-
2021-12-31	£174,044	£150,375	-	-
2020-12-31	£119,026	£123,064	-	-

Trustees

Name	Role	Appointed
MICHAEL PAUL BELLIERE	Chair	
Alexandra Elizabeth Savis		2017-11-15
BEVERLY ORTHWEIN		
DEIRDRE JEAN BELLIERE		
MARTIN J NIGHY		2012-07-23

Accounts

Medical & Educational Aid to Kenya (MEAK)
Unaudited Financial Statements
31 December 2024

Medical & Educational Aid to Kenya (MEAK)

Financial Statements

Year ended 31 December 2024

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Medical & Educational Aid to Kenya (MEAK)

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

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

Chair's report

Meak enjoyed another satisfactory year in 2024 supporting people in need in Kenya. We had many pleasing achievements for the betterment of the lives of many disadvantaged and underprivileged Kenyans, and we extend our gratitude to our generous donors who, appreciating what we are seeking to achieve, have readily added their support. The end of year report details our achievements which included three eye missions, dental and educational missions.

Medical & Educational Aid to Kenya (MEAK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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 (Resigned 01/01/2024)
B Orthwein
A E Savis

Independent examiner DJH Audit 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 above 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 2024

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

Dental Services Initiative

During 2024, MEAK identified an opportunity to expand dental care. By incorporating a dental team into the mission, MEAK was able to offer much-needed relief to individuals suffering from oral health issues. This proved invaluable, significantly enhancing the impact of the mission and improving overall wellbeing of the communities MEAK serves.

Educational Aid

2024 saw MEAK devoting a lot of time and effort to support small primary and junior school approximately 150 Kilometres North East of Nairobi, named J M Goodhope School, Ndaragwa. 2024 saw various projects, including providing fire prevention, detection and control equipment. MEAK also supplied 71 new mattresses, along with blankets, provided 50 new classroom chairs and funded the construction of a raised stage in the new dining / assembly hall. Further funding was provided to organise professional development workshops for teachers, and conducted fire drill trainings for both students and teachers.

Further funding also provided the maintenance and repairment of 14 solar powered wells in Samburu, providing vital water supply to over 50,000 people.

Eye missions:

Three eye missions were carried out in 2024. These missions resulted in a total of 805 eye procedures, predominantly cataract surgeries. MEAK also distributed approximately 6,000 eye drops of various vitamins, and medicines, along with 2,323 reading and sunglasses.

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 £154,874 (2023: £143,393).

Income:

A total of £110,673 (2023: £109,980) was received during the year to fund medical missions and related support costs.

Expenditure:

Resource expenses on Charitable Activities decreased in the year to £101,277 (2023: £142,300).

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 2024

Plans for future periods

We are anticipating another active year with regard to eye missions hoping to improve on the total 805, mainly cataract, procedures we completed in 2024.

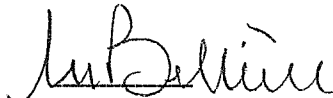
We will be providing further assistance to the J M Goodhope Academy, and have agreed to complement the splendid new kitchen/ dining/ assembly hall funded by the March to the Top Foundation, by providing the kitchen equipment and dining room furniture as well as erecting the raised stage at one end of the hall. MEAK has agreed to provide funding to build a new block, with four classrooms, an office and a store to be completed by late summer 2025.

With our available funds slightly ahead of the same period last year, MEAK plans to:

- Complete the new four classroom bloc at J M Goodhope Primary and junior school, and provide further support for the school.
- Mount three or four additional eye missions to remote areas, subject to securing adequate funding
- Provide additional teaching aids and equipment to J M Goodhope School
- Explore the possibility of deploying a cardiology team to Coast Province to triage patients for a potential paediatric cardiac surgical mission later in 2025.

2024 has been the 30th year since MEAK was established and we are anticipating another productive year in 2025. Our thanks go to all our friends and donors who have been with us on this journey, and we look forward to reporting on our projects going forward.

The trustees' annual report was approved on 18-10-25 and signed on behalf of the board of trustees by:


M P Belliere
Trustee


B 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 2024

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 2024 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.



Nigel Ling
For and on behalf of DJH Audit Limited

20th October 2025

Nexus House
2 Cray Road
Sidcup, Kent
DA14 5DA

Medical & Educational Aid to Kenya (MEAK)

Statement of Financial Activities

Year ended 31 December 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	4	110,673	110,673	109,980
Investment income	5	2,085	2,085	1,268
Total income		<u>112,758</u>	<u>112,758</u>	<u>111,247</u>
Expenditure				
Expenditure on charitable activities	6,7	101,277	101,277	142,300
Total expenditure		<u>101,277</u>	<u>101,277</u>	<u>142,300</u>
Net income/(expenditure) and net movement in funds		<u>11,481</u>	<u>11,481</u>	<u>(31,053)</u>
Reconciliation of funds				
Total funds brought forward		143,393	143,393	174,446
Total funds carried forward		<u>154,874</u>	<u>154,874</u>	<u>143,393</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 8 to 12 form part of these financial statements.

Medical & Educational Aid to Kenya (MEAK)

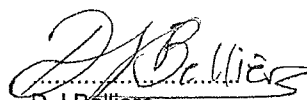
Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		154,874	143,393
Net current assets		154,874	143,393
Total assets less current liabilities		154,874	143,393
Funds of the charity			
Unrestricted funds		154,874	143,393
Total charity funds	11	154,874	143,393

These financial statements were approved by the board of trustees and authorised for issue on 18.10.2025, and are signed on behalf of the board by:


M P Belliere
Trustee


D J Belliere
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Medical & Educational Aid to Kenya (MEAK)

Notes to the Financial Statements

Year ended 31 December 2024

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

These financial statements have been prepared in accordance with the "Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (The Charities SORP), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

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 2024

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 2024

4. Donations and legacies

	Total Funds 2024 £	Total Funds 2023 £
Donations		
Donations	110,673	109,980

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 2024 £	Total Funds 2023 £
Bank interest receivable	2,085	1,268

6. Expenditure on charitable activities by fund type

	Unrestricted funds £	Total Funds 2024 £	Unrestricted funds £	Total Funds 2023 £
Medical missions	98,881	98,881	140,065	140,065
Support costs	2,396	2,396	2,235	2,235
	<u>101,277</u>	<u>101,277</u>	<u>142,300</u>	<u>142,300</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total funds 2023 £
Medical missions	98,881	-	98,881	140,065
Support costs – fundraising	-	-	-	-
Support costs – other	-	2,396	2,396	2,235
	<u>98,881</u>	<u>2,396</u>	<u>101,277</u>	<u>110,943</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 2024

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 (2023: 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 (2023: £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 2024 £	Income £	Expenditure (£)	At 31 December 2024 £
General funds	143,393	112,758	(101,277)	154,874

	At 1 January 2023 £	Income £	Expenditure (£)	At 31 December 2023 £
General funds	174,446	111,247	(142,300)	143,393

12. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	154,874	154,874

	Unrestricted Funds £	Total Funds 2023 £
Current assets	143,393	143,393

Medical & Educational Aid to Kenya (MEAK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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.

Accounts

CHARITY REGISTRATION NUMBER: 1093115

Medical & Educational Aid to Kenya (MEAK)

Unaudited Financial Statements

31 December 2023

Medical & Educational Aid to Kenya (MEAK)

Financial Statements

Year ended 31 December 2023

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Medical & Educational Aid to Kenya (MEAK)

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

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

Chair's report

Meak enjoyed another successful year in 2023 supporting people in need in Kenya. We spent approximately £140K on various projects to improve the situation for the disadvantaged and underprivileged, and we extend our gratitude to our generous donors who, appreciating what we are seeking to achieve, have readily added their support. The end of year report details our achievements which included seven feeding missions, providing essential foodstuffs for approximately 27,500 people.

Medical & Educational Aid to Kenya (MEAK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

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 (Resigned 01/01/2024)
B Orthwein
A E Savis

Independent examiner McBrides Assurance Services 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 above 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 2023

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 2023 MEAK carried out seven feeding programmes providing approximately 3 weeks foodstuffs (maize, beans, rice, millet etc) to approximately 27,500 Samburu tribespeople. Since the start of the pandemic and the onset of the famine in central Kenya, MEAK has organized and run a total of 30 feeding mission, feeding well over 100,000 people.

Water projects:

MEAK raised and provided funds for the maintenance and servicing of boreholes and solar powered wells providing clean water to approximately 26,000 people. Additionally, MEAK designed and provided a borehole water to a school at Ndaragwa, to make available sufficient water to provide an irrigation system where farming principles could be demonstrated and taught. The project produces 20,000 litres of crystal clean water per hour, including the almost total elimination of water borne diseases such as dysentery, diarrhoea, cholera, etc.

Further funding was provided for the establishment of 32 animal-friendly drinking pools, ensuring the safety of wildlife, particularly elephants, as they desperately seek to get to the water without the risk of falling or being trapped in wells designed purely for access by humans

Eye missions:

Three eye missions were carried out in 2023. These missions resulted in a total of 589 eye procedures, predominantly cataract surgeries. MEAK also distributed approximately 7,000 eye drops of various vitamins, and medicines, along with 2,070 reading and sunglasses, including a small quantity with photo chromatic lenses.

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 £143,393 (2022: £174,446).

Income:

A total of £109,980 (2022: £166,708) was received during the year to fund medical missions and related support costs.

Expenditure:

Resource expenses on Charitable Activities increased in the year to £142,300 (2022: £110,943).

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 2023

Plans for future periods

We anticipate that we will be doing far less of these feeding missions in 2024 as the impact from the Covid pandemic abates, and life returns to normality. However, there are still areas where the established famine still impacts on the indigenous population, so we have not entirely ruled out offering occasional help in these areas.

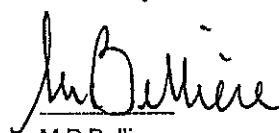
We have been asked by the local authorities to mount eye missions to various remote outposts in Kenya and we are anticipating carrying out at least four eye missions during 2024 and are planning trips to Elburgon, Wajir, Mandera and Moyale. It can be expected that we will be able to carry out a total of between 800 and 900 cataract operations during these trips.

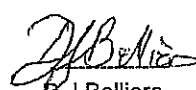
It is anticipated that MEAK will continue to support the primary school in Ndaragwa. Our collaborators, The March to the Top Foundation, have also invested sponsorship in this praiseworthy establishment funding direct to the school, the building of a new classroom built in stone, and also committing to the construction of a new kitchen and dining hall. Similarly, MEAK proposes to build two further stone classrooms and an administrator's office during 2024. The school has made enormous strides forward following the MEAK funded borehole that was installed in 2023 and we are all keen to see the improvements continue.

Regrettably the project to provide a new heart and lung pump to Coast Provincial General Hospital is likely to fail, as our group of sponsors have been unable to secure sufficient pledges to allow us to proceed. Perhaps this is something for future years.

2024 will be the 30th year since MEAK was established and we are anticipating another productive year in 2024. Our thanks go to all our friends and donors who have been with us on this journey, and we look forward to reporting on our projects going forward.

The trustees' annual report was approved on ~~30.10.2024~~ and signed on behalf of the board of trustees by:


M P Belliere
Trustee


B 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 2023

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 2023 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.

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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 Assurance Services Limited

Nexus House
2 Cray Road
Sidcup, Kent
DA14 5DA

1/11/24

Medical & Educational Aid to Kenya (MEAK)

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	4	109,980	109,980	166,593
Investment income	5	1,267	1,268	115
Total income		<u>111,247</u>	<u>111,247</u>	<u>166,708</u>
Expenditure				
Expenditure on charitable activities	6,7	142,300	142,300	110,943
Total expenditure		<u>142,300</u>	<u>142,300</u>	<u>110,943</u>
Net income/(expenditure) and net movement in funds		<u>(31,053)</u>	<u>(31,053)</u>	<u>55,765</u>
Reconciliation of funds				
Total funds brought forward		174,446	174,446	118,681
Total funds carried forward		<u>143,393</u>	<u>143,393</u>	<u>174,446</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 8 to 12 form part of these financial statements.

Medical & Educational Aid to Kenya (MEAK)

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		143,393	174,446
Net current assets		143,393	174,446
Total assets less current liabilities		143,393	174,446
Funds of the charity			
Unrestricted funds		143,393	174,446
Total charity funds	11	143,393	174,446

These financial statements were approved by the board of trustees and authorised for issue on ~~30.12.2024~~ and are signed on behalf of the board by:


M P Bellière
Trustee


D J Bellière
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Medical & Educational Aid to Kenya (MEAK)

Notes to the Financial Statements

Year ended 31 December 2023

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

These financial statements have been prepared in accordance with the "Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (The Charities SORP), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

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 2023

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 2023

4. Donations and legacies

	Total Funds 2023 £	Total Funds 2022 £
Donations		
Donations	109,980	166,593

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 2023 £	Total Funds 2022 £
Bank interest receivable	1268	115

6. Expenditure on charitable activities by fund type

	Unrestricted funds £	Total Funds 2023 £	Unrestricted funds £	Total Funds 2022 £
Medical missions	140,065	140,065	110,686	110,686
Support costs	2,235	2,235	257	257
	<u>142,300</u>	<u>142,300</u>	<u>110,943</u>	<u>110,943</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Medical missions	140,065	-	140,065	110,686
Support costs – fundraising	-	-	-	-
Support costs – other	-	2,235	2,235	257
	<u>140,065</u>	<u>2,235</u>	<u>142,300</u>	<u>110,943</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 2023

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 (2022: 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 (2022: £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 2023	Income	Expenditure	At 31 December 2023
	£	£		£
General funds	174,446	111,247	(142,300)	143,393

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£		£
General funds	118,681	166,708	(110,943)	174,446

12. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2023 £
Current assets	143,393	143,393

	Unrestricted Funds	Total Funds
	£	2022 £
Current assets	174,446	174,446

Medical & Educational Aid to Kenya (MEAK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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.

Accounts

CHARITY REGISTRATION NUMBER: 1093115

Medical & Educational Aid to Kenya (MEAK)
Unaudited Financial Statements
31 December 2022

Medical & Educational Aid to Kenya (MEAK)

Financial Statements

Year ended 31 December 2022

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Medical & Educational Aid to Kenya (MEAK)

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

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 in some parts of the world, the opportunity for MEAK to re-commence their programme of eye, dental, paediatric heart missions, feeding and water provision programmes was difficult but not impossible.

We started 2022 with the restrictions generated by the covid pandemic still largely in place in Kenya, thus inhibiting our ability to mount medical missions to the country, or within the country. Consequential on this, M E A K was unable to carry out much in the way of support programmes in Kenya other than a two phase feeding missions supported by our colleagues March to the Top, which took place in January. This mission was run entirely by our Kenyan based feeding team headed by Teresa Wanjiku.

In July, the drought situation in the Central Highlands was reaching crisis levels, and famine was declared in the Samburu area. MEAK funded a further feeding programme from its financial reserves, later in the year 3 further feeding programmes, once again in co-operation with March to the Top, were implemented to the same area. A total of approximately 75 tonnes of staple foodstuffs were distributed, and around 21,000 people received badly needed help with food.

MEAK raised funds (\$20,000) for the annual maintenance of the submersible pumps and solar panels which keep 14 boreholes providing drinking water to circa 26,000 people. The bore holes, which are constantly in use, require regular care because of damage by wild animals as well as general wear and tear.

In early December we were finally able to complete the eye mission which had been planned for February but the venue needed to be changed from Moyale to Kapsowar. The mission was a success and we completed 248 cataract procedures, 6 tarsal plate rotations and 2 removals of foreign bodies.

During 2022 we actively pursued our ambition to raise the funding for a new heart and lung pump to be supplied to Coast Provincial General Hospital in Mombasa. The new machine is needed to replace a second hand pump donated by MEAK thirteen years ago. This machine is now well over 20 years old and is still in use but is severely restricting the amount of open heart surgery being performed either by in-house or visiting surgical teams. It is hoped that in 2023 MEAK will be successful in raising the 25 million Kenya Shillings needed for this purchase.

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

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 2022

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 2022

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 2022 MEAK carried out six feeding programmes providing approximately 3 weeks foodstuffs to approximately 21,000 Samburu tribespeople.

Water projects:

MEAK raised and provided funds for the maintenance and servicing of boreholes and solar powered wells providing clean water to approximately 26,000 people.

Eye missions:

Our normal programme of eye surgical missions was severely curtailed by the pandemic, and latterly by tribal unrest in the East of Kenya. As a result the eye mission planned for Moyale was moved, at the request of the local ophthalmologist, to Kapsowar in the West where in December we carried out a successful trip operating on 256 patients largely cataract surgery.

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 £174,446 (2021: £118,681).

Income:

A total of £166,708 (2021: £174,044) was received during the year to fund medical missions and related support costs.

Expenditure:

Resource expenses on Charitable Activities increased in the year to £110,943 (2021: £150,375).

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 2022

Plans for future periods

MEAK plans to carry out at least a further eight enhanced feeding programmes providing more food in Samburu to approx. 20,000 people. The maintenance of the borehole and solar powered wells will be repeated with the addition of digging specially prepared 'animal friendly' wells with graded access, allowing animals to access the water safely and without causing damage.

The provision of a deep borehole at an educational establishment is planned for the middle of the year. This will provide clean drinking water to the school and the local community, thus largely eliminating the incidence of water borne diseases, such as diarrhoea, dysentery, cholera etc, and also encouraging badly needed agricultural teaching, which it is hoped will encourage the children and their parents to consider and take up small scale farming of vegetables, to augment their very restricted diets.

The funding of a new heart and lung pump and a blood heater/ cooler unit will be actively pursued, with meetings with prospective donors and the recipient hospital taking place in February 2023. If we are successful, we will re-introduce the MEAK children's heart surgery programme into Mombasa later in the year.

The trustees' annual report was approved on 27.10.23 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 2022

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 2022 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

30/10/2023

Medical & Educational Aid to Kenya (MEAK)

Statement of Financial Activities

Year ended 31 December 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	4	166,593	166,593	174,035
Investment income	5	115	115	9
Total income		<u>166,708</u>	<u>166,708</u>	<u>174,044</u>
Expenditure				
Expenditure on charitable activities	6,7	110,943	110,943	150,375
Total expenditure		<u>110,943</u>	<u>110,943</u>	<u>150,375</u>
Net income/(expenditure) and net movement in funds		<u>55,765</u>	<u>55,765</u>	<u>23,669</u>
Reconciliation of funds				
Total funds brought forward		118,681	118,681	95,012
Total funds carried forward		<u>174,446</u>	<u>174,446</u>	<u>118,681</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 8 to 12 form part of these financial statements.

Medical & Educational Aid to Kenya (MEAK)

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		174,446	118,681
Net current assets		174,446	118,681
Total assets less current liabilities		174,446	118,681
Funds of the charity			
Unrestricted funds		174,446	118,681
Total charity funds	11	174,446	118,681

These financial statements were approved by the board of trustees and authorised for issue on 27.10.23, and are signed on behalf of the board by:


M P Belliere
Trustee

D J Belliere
Trustee 

The notes on pages 8 to 12 form part of these financial statements.

Medical & Educational Aid to Kenya (MEAK)

Notes to the Financial Statements

Year ended 31 December 2022

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

These financial statements have been prepared in accordance with the "Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (The Charities SORP), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

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 2022

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 2022

4. Donations and legacies

	Total Funds 2022 £	Total Funds 2021 £
Donations		
Donations	166,593	174,035

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 2022 £	Total Funds 2021 £
Bank interest receivable	115	9

6. Expenditure on charitable activities by fund type

	Unrestricted funds £	Total Funds 2022 £	Unrestricted funds £	Total Funds 2021 £
Medical missions	110,686	110,686	149,612	149,612
Support costs	257	257	763	763
	<u>110,943</u>	<u>110,943</u>	<u>150,375</u>	<u>150,375</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Medical missions	110,686	-	110,686	149,612
Support costs – fundraising	-	-	-	-
Support costs – other	-	257	257	763
	<u>110,943</u>	<u>257</u>	<u>110,943</u>	<u>150,375</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 2022

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 (2021: 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 (2021: £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 2022	Income	Expenditure	At 31 December 2022
	£	£		£
General funds	118,681	166,708	(110,943)	174,446

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

12. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Current assets	174,446	174,446

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

Medical & Educational Aid to Kenya (MEAK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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.

Accounts

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.

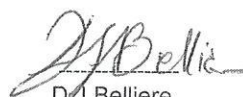
If we are able to secure the funding, an eye mission to Wajir in Eastern Kenya will be a priority. We have received a request from the local Medical Officer of Health to arrange an urgent mission to the area, as he has further advised us that he has a list of 181 patients, with identified cataracts needing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

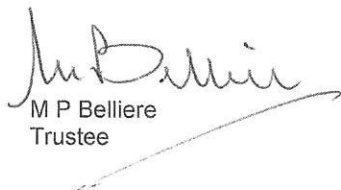
Medical & Educational Aid to Kenya (MEAK)

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>253</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 £	At 31 December 2021 £
General funds	95,012	174,044	(150,375)	118,681

	At 1 January 2020 £	Income £	Expenditure £	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.

Accounts

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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Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9

Medical & Educational Aid to Kenya (MEAK)

Trustees' Annual Report

Year ended 31 December 2020

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

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

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

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

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

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

18/3/22

Medical & Educational Aid to Kenya (MEAK)

Statement of Financial Activities

Year ended 31 December 2020

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

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

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

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

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

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

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 £
Donations		
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

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.