

Annual Report and Financial Statements
for the Year Ended 30 June 2022

SeeKenya

Charity registration number: 1151951

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

SEEKENYA

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

SEEKENYA

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	James Partridge Paul Wright Rachel Marson Peter Marson Mark Garrett Maria Sigston Andrew Heald
Charity Registration Number	1151951
Principal Office	c/o The King's Church Mid Sussex 33-35 Victoria Road Burgess Hill West Sussex RH15 9LR
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling ME19 4LQ

SEEKENYA

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2022.

Objectives and activities

Objects and aims

Our Vision is to provide long term, locally sustainable eye care; initially through optometrically run clinics and then as a 'stand alone' Eye Hospital. We provide permanent services in all aspects of eye care; spectacles, medication and surgery.

Our Mission is to permanently improve all aspects of eye care and general health to all sectors of the community within the Meru district of Kenya. In particular providing eye care and teaching to poor and remote communities who currently have no access to such services.

Achievements and performance

As expected at the start of the year, Covid 19 placed severe restrictions on the level of activities we were able to carry out in 2021-22 as it was not possible to travel to Kenya until the end of the year.

Finally, in June 2022, six of the trustees make a visit to Kenya and were able to re-establish relationships with our local partners, Edward and Fridah Buria. They were also able to take stock of the Covid situation there and plan for the running of future clinics under more Covid secure restrictions.

This was tested out while they were there, running 2 days of small-scale clinics. During this time around 120 people were seen with over 100 pairs of glasses being made up and dispensed.

Also during this trip other medical projects and establishments were visited including Meru District Hospital and more significantly the Lions Eye Hospital in Nairobi, to see if there were any ways of working in tandem with these organisations, particularly in the area of eye surgery.

The connection with Lions proved to be very rewarding in two areas. Firstly, their desire to work with us to provide ongoing surgical facilities, initially at their hospital in Nairobi but potentially, at some time in the future, locally at our clinic facilities in Meru.

Secondly, we were introduced to their lens making facility which will enable us to source varifocal and transition lenses while running our clinics with just a 24 – 48 hour turnaround. These can then be made up and fitted during the clinic when previously they would have been brought back to the UK for completion.

We will be looking to utilise both these services when we run our next full-scale clinic in November 2022.

As part of this trip a visit was made to Isiome to further develop the plans to convert the ground floor of the building into a permanent clinic. It is hoped that these plans will be finalised on the November trip and that alteration work can start within the coming year.

SEEKENYA

TRUSTEES' REPORT (CONTINUED)

Sufficient funds have now been raised to enable the first phase of these works to be completed and we would like to thank all those individuals and trust that have contributed to this work.

During the year we were also able to develop the ability to run some remote clinics via video link from the UK to follow up on previously seen patients and ensure that they have ongoing access to required medication. The first of these clinics was run in October 2022 when 6 patients were followed up.

Plans for future periods

The resumption of clinic trips is planned to take place in November 2022 with a team of 12 – 15 trustees and volunteers expected to travel to Kenya to be joined by a small team of Kenyan volunteers. This will present some additional challenges as we seek to run this in a more Covid secure environment.

We are also working hard to raise the funds to complete the permanent clinic works alongside continuing to develop our remote video clinics.

Structure, governance and management

Nature of governing document

SeeKenya is a registered charity, number 1151951, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure

Trustees attend quarterly board meetings. In accordance with the Constitution, there shall be not less than three or more than nine Trustees at any one time. In appointing new Trustees, the board review and have regard to existing skillsets, identify gaps and recruit accordingly to gain experience needed for the effective administration of the CIO. New Trustees will be given an induction by way of one-to-one meetings with the Chairman, Chief Executive and Treasurer, the receipt of an information pack, the current version of the Constitution, the most recent set of accounts, minutes of board meetings and sub-committee notes as appropriate.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

SEEKENYA

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees of the charity on 18 April 2023 and signed on its behalf by:


JS Partridge (Apr 18, 2023 16:17 GMT+1)

James Partridge
Trustee



Paul Wright
Trustee

SEEKENYA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEEKENYA

I report to the Trustees on my examination of the accounts of SeeKenya for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity Trustees of SeeKenya you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the SeeKenya's accounts carried out under section 145 of the 2011 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.

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:

1. accounting records were not kept in respect of SeeKenya as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.



.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

18 April 2023

SEEKENYA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	16,785	9,065	25,850	57,916
Charitable activities	3	932	-	932	-
Investment income	4	-	41	41	3
Total income		17,717	9,106	26,823	57,919
Expenditure on:					
Charitable activities	5	22,737	8,045	30,782	23,473
Net (expenditure)/income		(5,020)	1,061	(3,959)	34,446
Gross transfers between funds		855	(855)	-	-
Other recognised gains and losses					
Other gains/losses		(176)	-	(176)	-
Net movement in funds		(4,341)	206	(4,135)	34,446
Reconciliation of funds					
Total funds brought forward		24,556	65,690	90,246	55,800
Total funds carried forward	11	20,215	65,896	86,111	90,246

The notes on pages 8 to 16 form an integral part of these financial statements.

SEEKENYA

BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	<u>8,522</u>	<u>18,323</u>
		<u>8,522</u>	<u>18,323</u>
Current assets			
Debtors	9	3,427	6,205
Cash at bank and in hand		<u>79,620</u>	<u>69,935</u>
		83,047	76,140
Creditors: Amounts falling due within one year	10	<u>(5,458)</u>	<u>(4,217)</u>
Net current assets		<u>77,589</u>	<u>71,923</u>
Net assets		<u>86,111</u>	<u>90,246</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		65,896	65,690
Unrestricted income funds			
Unrestricted funds		<u>20,215</u>	<u>24,556</u>
Total funds	11	<u>86,111</u>	<u>90,246</u>

The financial statements on pages 6 to 16 were approved by the Trustees, and authorised for issue on 18 April 2023 and signed on their behalf by:

JS Partridge

JS Partridge (Apr 18, 2023 16:17 GMT+1)

.....
James Partridge
Trustee

Paul Wright

.....
Paul Wright
Trustee

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

SeeKenya meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (CONTINUED)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	20% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (CONTINUED)

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	15,121	6,132	21,253	32,640
Gift aid reclaimed	1,664	933	2,597	6,176
Grants, including capital grants;				
Grants from other charities	-	2,000	2,000	19,100
	<u>16,785</u>	<u>9,065</u>	<u>25,850</u>	<u>57,916</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fees receivable	<u>932</u>	<u>-</u>	<u>932</u>	<u>-</u>

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>-</u>	<u>41</u>	<u>41</u>	<u>3</u>

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (CONTINUED)

5 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2022	Total 2021
	Note	£	£	£	£
Gifts		-	-	-	1,293
Just giving costs		291	-	291	260
Safeguarding		154	-	154	204
Advertising/Fundraising		419	100	519	1,066
Bank charges		141	-	141	84
Independent examination		870	-	870	840
Flights		4,730	-	4,730	-
Transportation		809	-	809	-
Accommodation and subsistence		1,697	-	1,697	-
Drugs		647	-	647	-
Medical treatment		-	1,145	1,145	-
Insurance		426	-	426	-
Miscellaneous		553	-	553	323
Depreciation		3,000	6,800	9,800	10,403
Staff costs	7	9,000	-	9,000	9,000
		<u>22,737</u>	<u>8,045</u>	<u>30,782</u>	<u>23,473</u>

6 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (CONTINUED)

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	<u>9,000</u>	<u>9,000</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

8 Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 July 2021	<u>113,283</u>	<u>113,283</u>
At 30 June 2022	<u>113,283</u>	<u>113,283</u>
Depreciation		
At 1 July 2021	94,961	94,961
Charge for the year	<u>9,800</u>	<u>9,800</u>
At 30 June 2022	<u>104,761</u>	<u>104,761</u>
Net book value		
At 30 June 2022	<u>8,522</u>	<u>8,522</u>
At 30 June 2021	<u>18,322</u>	<u>18,322</u>

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (CONTINUED)

9 Debtors

	2022	2021
	£	£
Accrued income	2,220	5,836
Other debtors	<u>1,207</u>	<u>369</u>
	<u><u>3,427</u></u>	<u><u>6,205</u></u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	3,188	1,977
Accruals	870	840
Deferred income	<u>1,400</u>	<u>1,400</u>
	<u><u>5,458</u></u>	<u><u>4,217</u></u>

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (CONTINUED)

11 Funds

	Balance at 1 July 2021 £	Incoming Resources resources expended £	Resources expended £	Transfers £	Other recognised gains/ (losses) £	Balance at 30 June 2022 £
Unrestricted funds						
General						
General Funds	24,556	17,717	(22,737)	855	(176)	20,215
Restricted funds						
Fixed asset fund	13,037	-	(6,800)	-	-	6,237
Building improvement fund	50,538	9,006	-	-	-	59,544
Medical treatment fund	2,115	-	(1,145)	(855)	-	115
Specified gifts	-	100	(100)	-	-	-
	<u>65,690</u>	<u>9,106</u>	<u>(8,045)</u>	<u>(855)</u>	<u>-</u>	<u>65,896</u>
Total funds	<u>90,246</u>	<u>26,823</u>	<u>(30,782)</u>	<u>-</u>	<u>(176)</u>	<u>86,111</u>

Excess funds were transferred from restricted to general funds with the express permission of the donor.

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Balance at 30 June 2021 £
Unrestricted funds					
General					
General Funds	11,277	28,659	(15,380)	-	24,556
Restricted funds					
Fixed asset fund	19,837	-	(6,800)	-	13,037
Building improvement fund	22,571	29,260	(1,293)	-	50,538
Medical treatment fund	2,115	-	-	-	2,115
	<u>44,523</u>	<u>29,260</u>	<u>(8,093)</u>	<u>-</u>	<u>65,690</u>
Total funds	<u>55,800</u>	<u>57,919</u>	<u>(23,473)</u>	<u>-</u>	<u>90,246</u>

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022 (CONTINUED)

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Tangible fixed assets	8,522	-	8,522
Current assets	17,151	65,896	83,047
Current liabilities	(5,458)	-	(5,458)
Total net assets	<u>20,215</u>	<u>65,896</u>	<u>86,111</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2021 £
Tangible fixed assets	17,786	537	18,323
Current assets	10,987	65,153	76,140
Current liabilities	(4,217)	-	(4,217)
Total net assets	<u>24,556</u>	<u>65,690</u>	<u>90,246</u>

13 Related party transactions

SeeKenya is related to The King's Church Mid-Sussex by virtue of common Trustees.

During the year The King's Church Mid-Sussex incurred expenditure on SeeKenya's behalf amounting to £96 (2021 - £96). At the year end the amount owed to The King's Church Mid-Sussex was £750 (2021 - £96).

One employee of The King's Church Mid-Sussex was seconded part-time to SeeKenya during the year at a total cost of £9,000 (2021 - £9,000).