

Annual Report and Financial Statements
for the Year Ended 30 June 2024

SeeKenya

Charity registration number: 1151951

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

SEEKENYA

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	James Partridge Paul Wright Rachel Marson Peter Marson Mark Garrett Maria Sawe Andrew Heald (resigned 30 September 2024) John Stevens (appointed 15 January 2025)
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 FCMA 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

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TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2024.

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.

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.

Achievements and performance

Following the disruption of the Covid pandemic it was difficult to regain the momentum that we previously had but 2023 saw the beginning of a return to regular twice yearly pop-up clinic trips to Kenya.

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TRUSTEES' REPORT (CONTINUED)

The first in October 2023 was just for a week and was a smaller team mostly made up of trustees and regular volunteers. Running 4 full days of clinics, we were still able to see around 450 people and make and dispense over 400 pairs of prescription glasses.

This was also the first clinic to be run in the Kambakia Christian Centre church building as, excitingly, work had begun on converting the previous location, Isiome Hope Centre, into a permanent eyecare clinic facility.

During this trip we were able to visit Isiome and see first hand the progress that had been made with major alteration works taking place.

In May 2024 we carried out a full two week pop-up clinic trip taking with us one of our largest ever teams of 14 volunteers from the UK and were joined by 7 Kenyan volunteers.

Again, the clinics were held in the Kambakia Christian Centre church building which, due to its larger size, enabled us to spread out the various stations thus creating a much calmer atmosphere. It also meant that the team did not have to face a half hour bus journey each way through the very busy town center.

As our reputation for quality eyecare spreads the demand for the clinics continues to grow and sadly we have to strictly limit the number of people that can be seen each day and before the end of the trip we are sadly having to turn people away. Despite this we were still able to see around 900 people come through the clinic. With the exciting addition of a second glazing machine the glasses production became less pressured and around 950 pairs were made.

This only serves to highlight the need for our planned permanent clinic which will be able to see people 6 days a week, 52 weeks of the year.

While further progress was made on the conversion works these then stalled after our visit due to the need for additional funding.

We really want to thank all those who have supported us in the past year both financially and in prayer. We would especially like to thank those in the optometric trade who have supported us with gifts in kind, particularly with glasses frames. A big shout out to The Eyeware Company and to Leightons Opticians.

In March 2024 our part-time administrator moved on to other employment which caused a void in the day to day running of the charity. Paul Wright, one of the trustees, has temporarily stepped in to ensure that future trips can continue to take place and to recruit a new administrator to fulfill that role.

Plans for future periods

Until the works on the alterations to Isiome Hope Centre are completed we will continue to run future two week 'pop-up' clinics in the church building of our Kenyan partners at Kambakia Christian Centre. The next trip is in October 2024 with a further one planned for March 2025.

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TRUSTEES' REPORT (CONTINUED)

As we now have an established core group of volunteers, we have improved and streamlined the flow through the clinics and the breadth and the quality of our service. An example of this is the supplying more specialist lenses obtained locally in Kenya. We will continue to look at ways of improving the way things are done so that more people can be seen.

A greater emphasis is being placed on fundraising to enable the permanent clinic to be completed. Lizzi Joyner has joined the team to head up our media communications to encourage more regular supporters and Tommy Stevens, one of our core team, has taken on the task of applying for grant funding.

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 23 April 2025 and signed on its behalf by:



.....
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 2024.

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 FCMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
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23 April 2025

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	39,692	270	39,962	26,421
Charitable activities	3	28,783	-	28,783	13,146
Investment income	4	32	608	640	353
Total income		<u>68,507</u>	<u>878</u>	<u>69,385</u>	<u>39,920</u>
Expenditure on:					
Charitable activities	5	<u>70,377</u>	<u>3,000</u>	<u>73,377</u>	<u>89,538</u>
Total expenditure		<u>70,377</u>	<u>3,000</u>	<u>73,377</u>	<u>89,538</u>
Net expenditure		(1,870)	(2,122)	(3,992)	(49,618)
Other recognised gains and losses					
Other gains/losses		<u>(86)</u>	<u>-</u>	<u>(86)</u>	<u>(259)</u>
Net movement in funds		(1,956)	(2,122)	(4,078)	(49,877)
Reconciliation of funds					
Total funds brought forward		<u>12,334</u>	<u>23,900</u>	<u>36,234</u>	<u>86,111</u>
Total funds carried forward	11	<u><u>10,378</u></u>	<u><u>21,778</u></u>	<u><u>32,156</u></u>	<u><u>36,234</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

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BALANCE SHEET AS AT 30 JUNE 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	<u>435</u>	<u>3,953</u>
		<u>435</u>	<u>3,953</u>
Current assets			
Debtors	9	2,990	3,665
Cash at bank and in hand		<u>33,212</u>	<u>34,099</u>
		36,202	37,764
Creditors: Amounts falling due within one year	10	<u>(4,481)</u>	<u>(5,483)</u>
Net current assets		<u>31,721</u>	<u>32,281</u>
Net assets		<u>32,156</u>	<u>36,234</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		21,778	23,900
Unrestricted income funds			
Unrestricted funds		<u>10,378</u>	<u>12,334</u>
Total funds	11	<u>32,156</u>	<u>36,234</u>

The financial statements on pages 6 to 15 were approved by the Trustees, and authorised for issue on 23 April 2025 and signed on their behalf by:

J S Partridge

James Partridge
Trustee

P Wright

Paul Wright
Trustee

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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.

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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)

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 2024 (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.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	15,491	240	15,731	22,116
Gift aid reclaimed	2,701	30	2,731	3,005
Grants, including capital grants;				
Grants from other charities	11,000	-	11,000	1,300
Gifts in kind	10,500	-	10,500	-
	<u>39,692</u>	<u>270</u>	<u>39,962</u>	<u>26,421</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Fees receivable	28,009	-	28,009	13,146
Sale of glasses & lenses	774	-	774	-
	<u>28,783</u>	<u>-</u>	<u>28,783</u>	<u>13,146</u>

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>32</u>	<u>608</u>	<u>640</u>	<u>353</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Flights		17,595	-	17,595	9,144
Transportation		3,741	-	3,741	3,211
Accommodation and subsistence		16,568	-	16,568	6,851
Drugs		1,684	-	1,684	1,038
Glasses, lenses and cases		15,763	-	15,763	2,069
Medical treatment		1,051	-	1,051	952
Insurance		2,600	-	2,600	1,052
Miscellaneous		2,150	-	2,150	67
Equipment and repairs		428	-	428	-
Building Improvements		-	-	-	50,039
Gifts		143	-	143	-
Just giving costs		290	-	290	259
Safeguarding		332	-	332	268
Advertising/Fundraising		94	-	94	307
Bank charges		232	-	232	142
Independent examination		900	-	900	900
Depreciation		1,018	3,000	4,018	4,569
Staff costs	7	<u>5,788</u>	<u>-</u>	<u>5,788</u>	<u>8,670</u>
		<u>70,377</u>	<u>3,000</u>	<u>73,377</u>	<u>89,538</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)

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.

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	<u>5,788</u>	<u>8,670</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:

	2024 No	2023 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 2023	113,283	113,283
Additions	<u>500</u>	<u>500</u>
At 30 June 2024	<u>113,783</u>	<u>113,783</u>
Depreciation		
At 1 July 2023	109,330	109,330
Charge for the year	<u>4,018</u>	<u>4,018</u>
At 30 June 2024	<u>113,348</u>	<u>113,348</u>
Net book value		
At 30 June 2024	<u>435</u>	<u>435</u>
At 30 June 2023	<u>3,953</u>	<u>3,953</u>

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)

9 Debtors

	2024 £	2023 £
Prepayments	-	630
Accrued income	2,234	2,670
Other debtors	756	365
	<u>2,990</u>	<u>3,665</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	3,611	2,858
Accruals	720	900
Deferred income	150	1,725
	<u>4,481</u>	<u>5,483</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)

11 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Balance at 30 June 2024 £
Unrestricted funds					
General					
General Funds	12,334	68,507	(70,377)	(86)	10,378
Restricted funds					
Fixed asset fund	3,237	30	(3,000)	-	267
Building improvement fund	10,183	608	-	-	10,791
Medical treatment fund	10,480	240	-	-	10,720
	<u>23,900</u>	<u>878</u>	<u>(3,000)</u>	<u>-</u>	<u>21,778</u>
Total funds	<u>36,234</u>	<u>69,385</u>	<u>(73,377)</u>	<u>(86)</u>	<u>32,156</u>
	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Balance at 30 June 2023 £
Unrestricted funds					
General					
General Funds	20,215	28,877	(36,499)	(259)	12,334
Restricted funds					
Fixed asset fund	6,237	-	(3,000)	-	3,237
Building improvement fund	59,544	678	(50,039)	-	10,183
Medical treatment fund	115	10,365	-	-	10,480
	<u>65,896</u>	<u>11,043</u>	<u>(53,039)</u>	<u>-</u>	<u>23,900</u>
Total funds	<u>86,111</u>	<u>39,920</u>	<u>(89,538)</u>	<u>(259)</u>	<u>36,234</u>

SEEKENYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024 (CONTINUED)

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Tangible fixed assets	435	-	435
Current assets	14,424	21,778	36,202
Current liabilities	(4,481)	-	(4,481)
Total net assets	<u>10,378</u>	<u>21,778</u>	<u>32,156</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2023 £
Tangible fixed assets	3,953	-	3,953
Current assets	13,864	23,900	37,764
Current liabilities	(5,483)	-	(5,483)
Total net assets	<u>12,334</u>	<u>23,900</u>	<u>36,234</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 £193 (2023 - £84) and received income on SeeKenya's behalf of £Nil (2023 -£102). At the year end the amount owed to The King's Church Mid-Sussex was £1,173 (2023 - £420).

One employee of The King's Church Mid-Sussex was seconded part-time to SeeKenya during the year at a total cost of £5,235 (2023 - £8,670).