



Vision Aid Overseas



**Vision Aid Overseas**  
**Annual Report 2019 - 2020**

## Message from the Chair and CEO

Dear friends of Vision Aid Overseas,

It is a pleasure to share our Annual Report for the year ending 31 March 2020.

This year has been a very exciting year for us as an organisation with much positive change. Despite challenges posed by COVID-19 later in the financial year, we had a good and impactful year in terms of our programmes, with some exciting initiatives started, with others planned, which were to grow our partnerships and footprint in new countries. Some work has had to be paused due to COVID-19, but we hope new activities can be picked up later in the year.

Working with partners in Africa we enabled more than 181,923 people living in poverty to access affordable glasses and eye care which improved their vision, productivity, and role within society.

We continued to drive our Strategic Ambition to 2021 by expanding our programmes in three of the four countries where we work, in Sierra Leone, Zambia, and Ethiopia, focusing on developing quality sustainable eye health programmes working with national governments and local partners, with a particular new focus on supporting Primary Eye Care (PEC) and School-Based Eye Health (SBEH) through school screening (see report under Goal 1 for further details of each country programme).

A total of 38 professional volunteers supported our programmes throughout the year.

It has been a year of training and strengthening the local human resource capacity, particularly at the local level through Primary Eye Care and School-Based Eye Health programmes. 330 professional eye health and health workers, plus 67 students and 314 teachers received training in eye care (compared to 267 national eye health workers last year), meaning we are increasingly strengthening local capacity and local outreach services in greater numbers, to be able to deliver screening and glasses on a larger scale in following years (see report under Goal 2 for further details).

Our current strategic ambition to 2021 was making very good progress before COVID-19 hit, starting programmes in one new country, establishing new partnerships to achieve more significant impact, and growing our income. Total income has remained broadly in line with the previous year at £1.285m. However, with the onset of COVID-19 at the end of February 2020, the impact was significant on our income for the following year. We have since been successful in raising sufficient funds with the help of established partners, members, and supporters, to keep the organisation stable. A big thank you for all your support, in particular to the Maitri Trust and the Clothworkers Foundation.

The global eye care community welcomed the World Health Organisation (WHO) Global Report on Vision in October 2019, which brought much needed attention to the problems caused by Visual Impairment caused by Uncorrected Refractive Error (URE). Later in 2020, WHO will be releasing a package of best practice interventions, which we will align our work with, so we can contribute to addressing the challenges in the countries where we work. We also remained close to others working in the sector and together with the International Agency to Prevent Blindness (IAPB), explored ways to strengthen collaboration and coordination for greater impact.

Additionally, in 2019/20, we embarked on some important organisational change following two comprehensive reviews, of our recycling and our volunteering operations. These reviews were focused on ensuring we continue to be relevant, effective, and provide value for money.

The review of our volunteering programme, which has been a key feature of Vision Aid Overseas, was key to ensuring that we continue to challenge what we do and why. Programmes have been evolving where we work as countries' own human resources capacity and capability grow with our support. Volunteers increasingly are involved in supporting capacity building and training as well as local outreach where appropriate. The review endorsed a clear set of recommendations now being implemented (listed under Goal 4). The total numbers of volunteers going overseas from the UK per year are therefore expected to decline, although the impact of our work will increase in terms of sustainability and reducing our environmental footprint.

Our recycling programme has also been embedded since the inception of Vision Aid Overseas. Recycling started when we sent second-hand glasses overseas, a practice which ended over 10 years ago, but the collection of glasses has continued which we then recycled. However, the operation had not been covering costs as a fundraising activity, and after a thorough review, and exploring alternative options, the Board decided to cease the recycling operation at the end of December 2020. We will continue to engage optical practices and their staff in the UK with our work in other ways as their continuous support is still extremely valuable to us (see Goal 5 for further details).

Both reviews were undertaken by cross-organisational review groups involving staff, trustees, members, and volunteers. Thank you again to all those that took part, as they were significant pieces of work underpinning the future direction of the organisation.

We will be in touch with many of you over the coming months to consult on our new strategy (which is currently under development), and we are excited to work with all partners, members and supporters in taking Vision Aid Overseas forward to achieve even greater impact in following years.

**Nora Colton, Chair**

**Nicola Chevis, Chief Executive Officer**

## About Vision Aid Overseas

### Our Objects

The charity's objects are defined in the Memorandum of Association as:

"The preservation and protection of eye health and treatment of eye defects among poor people overseas, in particular in providing or assisting in the provision of optometric and optical eye services, eye surgery and other related facilities".

### Our Vision

No one lives in poverty because of poor eyesight; no one lives with poor eyesight because of poverty.

### Our Mission

To enable people living in poverty to access affordable spectacles and eye care.

### Strategic Principles

During this year VAO continued to implement its existing five-year Strategic Framework 2016-2021, which was launched late 2015 with a new Vision, Mission and set of Principles.

- a) We strive to reach out to the poorest communities.
- b) Our focus is on primary eye care and uncorrected refractive error.
- c) Professional Volunteers are central to our work.
- d) With the right resources and support, individuals, communities and organisations can develop their own solutions.
- e) We seek to work in partnership with local, national and international agencies.

## Summary – our year in numbers.

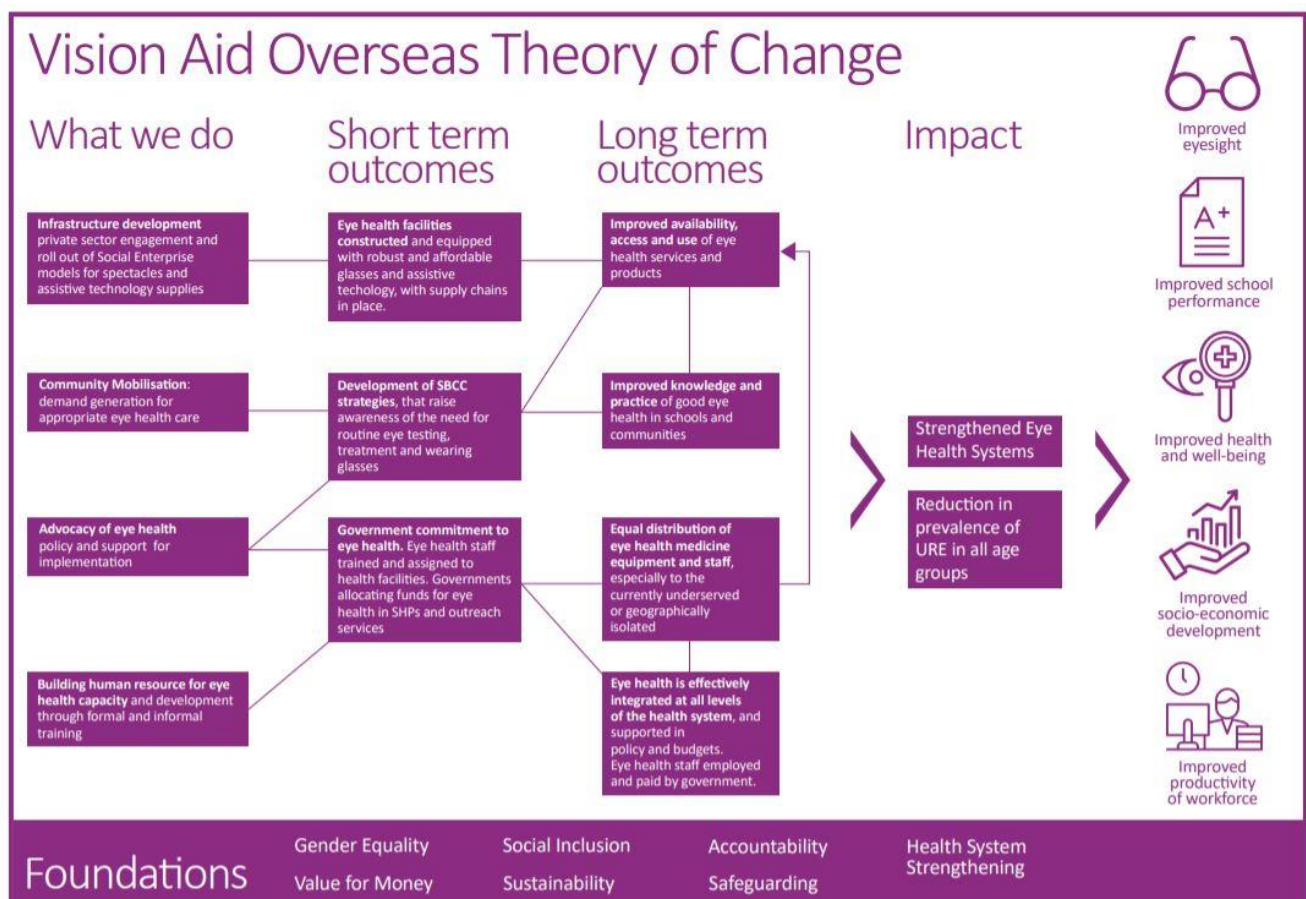
**Please note that in the final quarter of the year activities were disrupted and eventually suspended due to the outbreak of COVID-19.**

- 5 countries in Africa supported
- **181,923** people screened for eye diseases, including 51,652 school-age children.
- **10** volunteer-led assignments
- **13** vision centres supported, which dispensed over 12,000 spectacles combined.
- **38** volunteers (**16** new, **22** repeat)
- **39,943** people given eye examinations (tested for URE)
- **15,065** people received spectacles
- **2,250** training hours delivered by professional volunteers
- **67** students received training
- **330** professional health workers received training
- **364** teachers trained in basic eye health and vision screening

## How Vision Aid Overseas works to address the issue of Uncorrected Refractive Error – Our Theory of Change

Our focus has been on developing expanded quality programmes in our core countries of Ethiopia, Ghana, Sierra Leone, and Zambia. We have developed a strong focus on child eye health that we hope to continue in the years to come. Our programmes are designed and led by our country teams, meaning they are responding to specific needs that are in line with each country’s national strategic plans for eye health. This approach is essential in ensuring our work has long-term sustainability at its core. We have also been adopting a greater focus on developing strong partnerships with others, to achieve maximum impact, as well as encouraging shared learning

In order to help design better quality programmes VAO has developed a theory of change that is built on the foundation of cause and effect to better understand how what we do (various programmatic interventions) creates the impact we hope to achieve. This theory of change subsequently underpins our Monitoring, Evaluation and Learning framework and informs our communications around impact.



## **Four key programmatic intervention areas form the focus of VAO's work:**

### **1. Infrastructure and essential eye health service equipment and commodity supply, including private sector participation via social and mainstream enterprise**

VAO supports this area through the establishment and support of Vision Centres (where patients can receive a walk-in eye examination, purchase an affordable pair of spectacles and be referred for further specialist care if necessary), and/or by supporting alternative social enterprise models and through supporting the development of supply chains.

### **2. Community mobilisation and demand generation**

The communities in which we work are central in all stages of our activities. They are consulted during the design of and implementation of programmes, and their ongoing feedback is invaluable in allowing us to learn and adapt our approaches to ensure maximum impact. We mobilise local expertise where possible, and we develop project-specific Social Behaviour Change Communications (SBCC) to ensure the work we do is clearly and effectively communicated with the people it will affect.

Vision Aid Overseas also supports local outreach programmes directly to communities, when the local health systems are inadequate or non-existent, particularly in the most remote areas. The outreach services complement and support any local services and are supported by the nearest Vision Centre. These are run by local eye health teams.

### **3. Advocacy for policy change**

With our partners, VAO takes an active part in the development of policy around addressing uncorrected refractive error, underpinned by research and evidence. At country level we are active members of the National Committees for the Prevention of Blindness (NCPB) and International NGO forums, allowing the sharing of knowledge and learning across the sector. We have a robust monitoring, evaluation and learning (MEL) framework that helps us to build an evidence base that underpins our work.

### **4. Human resource development for eye health**

The critical shortage of health workers is now widely recognised as one of the most fundamental constraints to achieving progress on health and achieving wider development goals. VAO supports the IAPB Human Resources for Eye Health (HREH) strategic plan, whose goal is to ensure eye health workers are integrated at all levels as part of an efficient and effective health system. This includes working to narrow the gap in the Vision2020 targets and making access to eye health more equitable across the board. VAO supports human resource development mainly through informal and formal capacity building, training and education, specifically in the area of uncorrected refractive error and low vision.

## Progress towards VAO's strategic goals 2016-2021

This is the fourth year of working towards the goals set out in our strategic framework for 2016 – 2021. In the final quarter of the year activities were disrupted and eventually suspended due to the outbreak of COVID-19. At the time of writing, restrictions are still in place in all of our programme countries.

**Strategic Goal 1: We will build a sustainable core country programme portfolio, which supports the IAPB strategy for Africa and delivers quality programmes underpinned by research and based on a mix of training, education, and livelihoods development.**

### Ethiopia

Activities for the year were focussed on programme development. A School Eye Health pilot project for East Wollega in Oromia has commenced, targeting twenty schools initially, in partnership with Ethiopian Evangelical Church Mekane Yesus/Development and Social Service Commission (EECMY/DASSC). The programme has been supported by our Support-A-School fundraising campaign, with generous support from Essilor who have supplied the Vision Centre equipment and the glasses for the children. A tripartite partnership agreement between Oromia Regional Bureaus of Education, Health and VAO was signed, further reiterating commitment from both VAO and the two strategic sector ministries towards the implementation of the project in 3 districts of East Wollega Zone. All the necessary equipment for Vision Centre installation has been imported and is ready for installation as soon as the COVID-19 related restrictions are lifted.

We have also developed a similar programme for Axum in Tigray, which we hope will start in early 2021. Both child eye health projects share the ambition of integrating eye health into the school health and nutrition (SHN) programmes, which would ensure a sustainable approach that can be taken to scale across the country in future years.

VAO continued to provide support towards the realisation of the national strategic plan for eye health 2016-2020. In the course of the year, we served actively as a member of the National Committee for the Prevention of Blindness (NCPB) and chaired the Technical Working Groups (TWG) on refractive error and School Eye Health at national level. Through this group the teacher training manual for vision screening was developed. In collaboration with the Federal Ministry of Health, VAO led the testing of the manual in Nekemte for 50 teachers from 25 schools, and the training manual has now been finalised and approved by the Federal Ministry of Health, to be adopted by all school eye health programmes going forward.

We continued our long-standing partnership with GRARBET TEHADISO MAHBER (GTM) thanks to support from Essilor, who have provided a stock of frames and lenses for the past three years. In total, the Vision Centres at Butajira and Batu screened 74,551 people for eye conditions and 6,682 people received a pair of life-changing spectacles. We also sent two assignments with teams of volunteers to support GTM with capacity on their community outreach programme and to provide training and skills transfer for local Optometrists. Alongside the local teams, the assignments jointly screened over 3,400 patients, refracted 1,146 and dispensed over 613 spectacles. One of the volunteers, who is a low vision specialist, spent time with the low vision specialist at the Butajira hospital to support and advise on development opportunities for the unit.

We continued to explore other new partnerships and areas for programme collaboration with a number of Child Focused Organizations and eye sector INGOs in Ethiopia, with some new programmes under development.

## Ghana

With no core programme in Ghana, this year has focussed on programme and partnership development, and advocacy. VAO participated in the revision of the draft National Eye Health policy in June 2019, organised by the Ghana Health Service (GHS) in line with the National Development Planning Commission's guidelines for the development of policies by all government agencies. The revised policy document is submitted for the required validation. Subsequent to the validation, the policy document will be reviewed by GHS Council, then to Ministry of Health and to Cabinet for approval.

The 13th Eye Health NGDO Coordination Group Meeting was organised by West Africa Health Organization (WAHO) in Accra, July 2019. VAO, and other selected organisations, were tasked to work on a 'terms of reference', to guide the operations of West Africa Health Organization (WAHO) in respect to Eye Health. An initial draft was made and circulated for WAHO review and feedback.

VAO, in consortium with two other major eye health INGOs in Ghana (Vision for a Nation Foundation, and Operation Eyesight Universal) and the GHS, have developed an ambitious comprehensive eye health programme to be piloted in Central Region. Having initially been approved for funding through a UKAID impact grant, this has unfortunately been stalled due to changes within the Department for International Development (DFID) and their grant-giving programme. We are currently seeking alternative funding as a consortium. Under the programme, VAO will lead in Vision Centre development, the provision of technical assistance and psychosocial support for people with vision impairment and their families and working with government social welfare services staff in the programme districts.

Working with Challenges Group, experts in the field of social enterprise and small business development, we have developed a model for a vision enterprise which we hope to test in the coming year.

Following from VAO's review of its educational materials in consultation with partner universities in a number of countries, the review team consisting of two VAO volunteers and a member of VAO staff spent a week with the staff and students at the University of Cape Coast (UCC) with the aim of testing then finalising the new training materials with partner feedback. They also discussed a strategic approach to building and supporting local volunteering including the vision to connect the faculty at UCC, via a remote mentoring scheme with a UK faculty, to be further explored by VAO. South to South Volunteering possibilities were also discussed with the view of UCC faculty assisting other countries within the region to set up Optometry degree programmes, as they had previously done placements in both Malawi and Zimbabwe. Long-term volunteering placements were also discussed to assist with post-graduate set up and delivery, as well as the pursuit of joint research, with support from volunteers.

## Sierra Leone

Our work this year was mainly focused on delivering on the Primary Eye Care (PEC) and School Eye Health (SEH) pilot projects being carried out in the Kenema District.

This was the first full year of a 3-year project funded by Clothworkers Foundation with the ambition to embed sustainable Primary Eye Care (PEC) services into Kenema's primary health care package and



to harvest outcomes and learnings from this pilot to scale up across the Province in Phase 3 (2022 onwards). The aim is to increase awareness of and demand for new and existing primary and secondary eye care services within the local communities of the Provincial capital, Kenema.

Primary health care workers were trained using the WHO AFRO primary Eyecare training manual<sup>1</sup>, the aim of which is to build and strengthen the capacity of health personnel to manage eye patients at primary-level health facilities in the African Region. A total of 16 Community Health officers (CHOs) in 16 Peripheral Health Units (PHUs) were trained in the guidelines, and a further 240 Community Health Workers (CHWs) in 16 chiefdoms were given training on the identification of common eye conditions and how to refer to the appropriate services at the PHU. Eye conditions are now being detected and treated at community levels thereby reducing patient care costs, minimising the burden on the secondary level services, and increasing access to eye care services at the community level. Results from the first month of implementation showed that 52 patients were screened at PHUs, 11 referrals made, and 26 spectacles were dispensed, and we expect this to increase once the COVID-19 restrictions are lifted and services resume at a normal level.

The SEH programme, funded by USAID's Child Blindness Programme, began in September 2019, with a longer-term ambition of having eye health integrated into a national School Health and Nutrition Programme. The goal is to ensure that a school-based eye health approach is created and piloted to meet the needs of the Sierra Leonean context, including an appropriate referral pathway for the provision of treatment, rehabilitation and education for children and teachers with Vision Impairment.

Owing to the human resource constraint for eye health in Sierra Leone, the pilot project was designed to ameliorate the eye health workforce deficit by training selected teachers across the programme schools. Following approval from relevant government agencies, teachers were trained to detect or identify eye conditions in children. Those children would then be visited and treated by a mobile eye clinic, consisting of optometry technicians and ophthalmic nurses. A total of 25,787 pupils and teachers were screened by the teachers so far. Mobile eye clinics managed to conduct 527 refractions prior to school closures, as a result of COVID-19 prevention measures, and the mobile clinics will resume once schools re-open. All children requiring follow up and treatment will receive it.

The Maitri Trust project continued its final year supporting the Makeni Vision Centre in Bombali District, Northern Province. Activities were supported by a volunteer assignment who worked with the local Vision Centre staff to deliver outreach and clinics across Bombali district, screening 4,513 people, refracting 1,030 and dispensing 462 pairs of spectacles. This three-year project will conclude in June 2020. Through the 4-year programme, 4 Optometry Technicians (OTs) were formally trained, and their contribution to eye care services in the Bombali district and the Northern Province has been recognised and acknowledged by the people and the government. These 4 OTs are now official government employees following several years of advocacy for their absorption. A total of 47,372 people were screened in the life of the project, representing an excess of 30% of the target.

One of our experienced volunteers, Jonathan Hall conducted a solo assignment in the Eastern Province of Sierra Leone in November/December 2019 where he facilitated training for 6 OTs in retinoscopy, ophthalmoscopy, low vision, and paediatric optometry. Aside the capacity building sessions, Jonathan conducted some needs assessments and made recommendations for how to maximize the impact of the OTs and the Vision Centres which will be taken forward by VAO.

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<sup>1</sup> <https://www.afro.who.int/publications/primary-eye-care-training-manual>

Thanks to prior funding received from Guernsey Overseas Aid Commission, we were able to upgrade the Kailahun Vision Centre from a dispensary to a fully equipped optical centre with a glazing workshop, fully equipped to make spectacles. All the equipment needed for the setup of the Vision Centre was procured and installed for use in March 2020. This will help to reduce travel and dispensing turnaround time for patients who have had to travel from out of town to access the services they need, including spectacles. The Vision Centre will now be able to build on the services offered and meet the needed demand that will help to generate enough revenue for its sustainability.

## Zambia

Karen Edwards bade farewell to Vision Aid Overseas after 11 years of loyal service, and Godfrey Mwelwa was recruited to take over the functions of Country Director. Godfrey brings to the organisation over 24 years of experience in development work.

The Zambia programme is funded entirely by Specsavers and is in its fifth phase of work. Vision Aid Overseas Zambia successfully implemented the pilot School-Based Eye Health Programme in Kafue district in 2019/2020. The pilot project aimed to identify and test a replicable and scalable method of identifying eye health problems in children within a school setting and to address them in a timely and appropriate manner. One hundred and fifty-four (154) teachers were selected from each of the 73 target schools for training on basic vision screening. A total of 18,713 learners were screened from all 73 schools in Kafue district in all 6 zones giving coverage of 43.1% and 3,817 learners were referred to the Mobile Eye Health Clinic (MEHCs). Three MEHC teams consisting of an Ophthalmic Nurse (ON) and an Ophthalmic Clinic Officer (OCO), conducted the eye examinations in the 73 schools. Six hundred and twenty-one learners had refractive errors and were given spectacles and 3,817 learners had various forms of allergies and were given eye drops. Sixty learners who needed to be seen by an ophthalmologist were referred to the University Teaching Hospital for further management. The prevalence of refractive error amongst learners surveyed during the Kafue pilot programme was 3.3 %, the age group with the largest prevalence was 13+ years old while those with lowest prevalence were less than 7 years old. Myopia had the largest prevalence of 2.22% of all refractive error whilst hyperopia had the lowest prevalence. With regards to eye conditions, allergic conjunctivitis had the highest prevalence of 17.01% followed by refractive error 3.32 % and the lowest prevalence being retinal disorders.

The school eye health protocol is now being revised, taking on board the learning gained through this pilot, and discussions have begun to develop a plan for scaling up the programme across the country. The scale up will be a significant part of the Specsavers Phase 6 programme over the next 3 years.

Professional volunteers delivered a six-week refraction course for 14 eye health personnel, including 12 OCOs and ONs as well as 2 Doctors. VAO also delivered a Low Vision training course through Professional Volunteers to 15 eye health workers from different parts of the country. The aim of the training was to teach and enhance low vision skills to a group of Optometry Technologists, Ophthalmic Clinical Officers and Ophthalmic Nurses.

Vision Aid Overseas organised a two-day Workshop from 2<sup>nd</sup> to 3<sup>rd</sup> March 2020 for the purpose of reviewing the operations of Vision Centres in Zambia. The Workshop drew 33 participants mainly from all the country's provincial hospitals. Issues discussed during the two-day meeting included the financial management and processes, procurement and supply chain, data management and reporting, leadership and management and finally demand generation. At the end of the workshop, recommendations were made for sustainable operation of the Vision Centres which will be taken forward by VAO.

## Zanzibar

A proposal has been developed for an eye health programme in Zanzibar, in response to a request from a corporate partner. The programme is focussed on improving the eye health services on the islands of Zanzibar, with a particular focus on primary eyecare and URE. Unfortunately, this has been postponed due to the impact of COVID-19. However, we are seeking alternative funding to enable us to achieve our ambition to commence implementation of this much-needed programme in the next year or so.

### **Strategic Goal 2: We will deliver appropriate and effective intervention opportunities for Professional Volunteers, outside of our core programme work, providing support to individuals and communities in need, where national health systems are non-existent or ineffective.**

Professional volunteers are an extremely valuable resource when deployed in an effective and appropriate way. When VAO began, volunteers assisted primarily with outreach projects to deliver eye health services where they were under-resourced or simply didn't exist. Over the years we have combined this with the delivery of quality training and education as well, to improve the sustainability and cost-effectiveness of the activities, to ensure everyone that needs eye care can access it all year round.

The context in which we work has changed dramatically over the years (See goal 4 below for a summary of our recent volunteering review), with many countries now having their own eye health staff who undertake outreach from their local hospitals or Vision Centres and many no longer need or want external capacity to deliver this. Many countries also recognise that outreach is costly and therefore often not a sustainable approach, especially when delivered as a singular health intervention. The preferred strategy to reach under-served populations is to strengthen Primary Eye Care (PEC) through training nurses, health extension workers or community health workers in basic eye care and screening, as this is more sustainable and cost-effective. In addition, School-Based Eye Health (SBEH) programmes are an effective way to deliver Primary Eye Care and also educate children, teachers, and their parents on the importance of eye health.

The WHO World Report on vision (2019)<sup>2</sup> cites "Reorienting the model of care based on Primary Care", is of upmost importance to reach underserved populations. However, they say that outreach is a viable strategy in the following context: "Outreach eye care services have been shown effective in increasing service coverage in hard-to-reach communities, enabling greater responsiveness to local community needs. When implementing eye care programmes, it is important to ensure that they are an integral part of the health sector service delivery system, both for sustainability and because new avenues of delivery of eye care interventions can then be explored".

Bearing this in mind, VAO will only support local outreach going forward when it contributes to the National Eye Care Strategy and is part of the health sector service delivery system. This may mean that support to local outreach is limited and may not always involve professional volunteers from outside the country. It will depend entirely on local need.

Examples from this year of outreach supported, include the deployment of an assignment of professional volunteers to support the local eye health teams to deliver outreach clinics in Chitambo

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<sup>2</sup> <https://www.who.int/publications/i/item/world-report-on-vision>

and Mpelembe in Central Province, Zambia. The aim of the assignment was to provide outreach clinics in two locations where no previous clinics had been run, and at the same time to support the work of the Kabwe Vision Centre. During this outreach, 487 patients (438 adults and 49 children) were refracted and 57 patients (49 adults and 8 children) were referred for further management in Kabwe. Two hundred and sixty-eight (268) glasses were dispensed over the course of the two weeks. The request for support came through the regional health department at Kabwe, and the services were linked up to the existing Vision Centre and eye department at Kabwe General Hospital, ensuring that follow up care would be available to any patients that needed it.

Volunteers also supported the eye health teams at GTM in Ethiopia (see Goal 1) to increase capacity on their community outreach programme, whilst also delivering training and support to the eye health teams. Again, this was at the request of the local health care providers and supported the local teams to strengthen the existing systems for delivering eye health to the communities.

### **Strategic Goal 3: We will develop a diverse portfolio of income sources to build financial resilience, provide sustainability for planning and achieve our Mission.**

Our total income for 2019/20 was £1.285m, a small decrease on 2018-2019's total income figure of £1.301m.

Fewer volunteer assignments led to fewer professional donated hours, and individual donations and community fundraising fell 37% to £187,246. However, grant income from Institutional Donors, Trusts and Foundations increased by 52% to £529,195 from the previous year, and with strong legacy performance at £319,000, meant that we ended the financial year in a relatively strong position to deal with the emerging COVID-19 crisis.

#### **Success in raising programme grant funding**

Sustained grants from our multiyear programme funders Specsavers, the Clothworkers Foundation, the Maitri Trust, and Essilor were joined this year by USAID's Childhood Blindness Programme, as well as numerous smaller trusts and foundations (see pages 40 to 41 for a full list). VAO's Partnerships & Funding Manager and Programme Development Adviser work closely with our country teams, Programme Director and CEO, to develop high quality programme proposals, and secure the necessary programme funding from institutional funders, corporate foundations, and other trusts to support larger scale, multi-year programmes that have a high impact and which are more sustainable.

#### **Unrestricted income**

Unrestricted funding is vital to any charity so it can freely pursue its vision and mission and is able to fully cover essential core operational and governance costs. Therefore, we need to continue to diversify our income streams, building on existing success but also trying new avenues to ensure we raise sufficient income to cover costs.

Our key approach still remains relationship fundraising. As a small but ambitious charity, we know that building long-term, sustained relationships with all our supporters is the best use of our resources and likely to have the biggest impact on our vision and mission.

We are especially thankful to our regular donors. Giving in this way is valuable to VAO because it helps us to plan for the future with income we can rely upon. We have retained our regular donors and have

plans in the coming year to grow this type of income. Similarly, we are thankful to our members who make a financial contribution each year, which helps the charity to thrive.

In the past year, we benefited from another successful **Christmas Appeal**, with thanks to all our donors. We repeated the match-funding model, offering people the chance to make ‘double the difference’ with their donations. Thanks to the support of donors, funders, and businesses well known to VAO, who pledged an initial £25,000 to incentivise individual givers. This appeal has helped to further our school-based eye health programme in Eastern Ethiopia.

Growing our school-based eye health programme in Eastern Ethiopia even further, in the past year we launched our new **‘Support a School’ fundraising appeal**. This is a new way of working for VAO – in return for donors’ support, we will connect them with a primary school for children aged 5-14 in Ethiopia and keep them updated about the changes they are helping to bring about in the lives of its pupils and teachers, in improving their vision.

A founding corporate partner to the Support a School programme is Essilor (in the UK), the world leader in ophthalmic optics. Essilor in the UK had previously provided funding to bring real change into five primary schools but in the past year, employees have gone on to fundraise enough for another two schools. We are grateful to the team of five employees who took on the challenge of the Great Ethiopian Run 10k in November 2019 and delighted that they were able to spend time learning more about the eye health programmes they support. Essilor UK and Global have continued to support the equipping and stocking of Vision Centres in Ethiopia too.

We remain in our long standing, highly valuable and effective partnership with Specsavers. With its support we continue to deliver our programme in Zambia and look forward to celebrating 10 years of impact together with them in 2020.

We are proud to still retain the support of the optical sector, with more than 2,000 practices throughout the UK collecting glasses for recycling and helping raise funds for VAO particularly through their participation in events and other fundraising activities.

This year, we piloted a new fundraising campaign, **‘Go for Glasses’**. We listened to supporters who wanted to fundraise for VAO but did not want to take on a formal, organised challenge like a marathon. ‘Go for Glasses’ allows people to choose their own activity, during their own time, and with their own target – we have had people doing yoga and weightlifting, alongside the more traditional running and hiking. Participants are encouraged to share their progress via social media too, helping us to build our community of support. We hope to learn from this pilot and possibly expand the campaign in 2020.

Our London Marathon Golden Bond places continue to be a valuable asset. This year we had a team of seven runners who raised nearly £16,000 between them! This year also saw the astounding feat of the Blind Tandem Challenge Team, who cycled close to 100 miles through all kinds of weather to raise money for VAO and Blind Veterans UK. The team was led by a blind veteran, Craig Lundberg, who lost his sight in service but is ‘always driven by a challenge’. Within his team was one of VAO’s valued Members, David Clacher, to whom we are grateful. Thanks also to the VAO Cycling for Sight teams who took on pedal powered challenges last summer and raised nearly £3,000.

We were proud and grateful to once again benefit from a couple of five figure legacies in the past year. To be the charity of choice in someone’s planned giving is a privilege and is hopefully testament to us building good relationships over many years. Donations of this size will help us to invest in some truly impactful programmes.

In the remainder of 2020, we will review our fundraising model to ensure we remain competitive, innovative and results focused.

**Strategic Goal 4: We will grow and retain our numbers of professional volunteers and members through improving our engagement with them.**

Vision Aid Overseas recognises that professional volunteers are a valuable asset to its work, and we should continue to utilise their skills in ways that deliver the greatest impact, demonstrate value for money and are environmentally responsible.

Vision Aid Overseas has been placing professional volunteers in overseas short-term volunteering roles since 1986. Whilst the original aim was to deliver community outreach to developing countries, from 1988 professional volunteers started delivering education and training in eye health, while also continuing with outreach projects. In 2000, in response to the WHO Vision 2020 initiative Vision Aid Overseas began to adapt its approach to programmes to support this initiative and aid the development of eye health systems in the countries we work in. However, throughout these changes, the volunteer model saw little change. Therefore, in 2019 we conducted a review to look at all aspects of VAO's Professional Volunteering.

During the 11 months of the review, the workgroup, made up of volunteers, staff (UK and Overseas) and trustees, explored desktop research in key areas around volunteering and consulted with other International NGOs, our Partners and Stakeholders in the countries where we work as well as with volunteers.

At a review workshop held in November 2019 the workgroup looked at the findings and developed some preferred options on how to take VAO's volunteering model forward. Recommendations were unanimously signed off by the board in September 2019 and presented to the membership at the Members Meeting in November 2019. The decisions to be implemented were as follows:

1. All assignments/volunteer roles should be designed by the Country Programme team (with strong participation of local partners).
2. VAO should diversify volunteer roles (e.g. non-optometry).
3. VAO should consider longer term placements.
4. VAO volunteers should help provide field testing and evaluation of new methodologies/technologies and training local health personnel to implement new solutions (via short term placements /assignments/linked/multiple placements).
5. VAO should better measure the impact of volunteering in terms of development outcomes.
6. VAO should offset flights using the certified initiatives' UN Carbon Offset Platform.
7. VAO must review the Financial Model of Volunteering and further Corporate Social Responsibility opportunities.
8. VAO should expand and strengthen post-project volunteering and pilot a Remote Mentoring Scheme.
9. VAO should explore "in-house"/south-south models of volunteering.
10. VAO should develop a clear position on volunteering (including a clarification on when we support outreach).
11. VAO should consider further how we work with Universities.

Going forward, all our volunteering activities will be aligned with the Global Standard for Volunteering for Development<sup>3</sup>, which is a global standard of excellence, with the aim of improving the outcomes of volunteering for development activities, ensuring organisations that work through and with volunteers are both impactful and responsible in their practice. VAO has signed a declaration to support the Global Standard. The following definitions constitute central pillars of the Global Standard:

1. Volunteering for Development activities must always aim to be impactful, responsible and support local capacities to help address poverty and inequality in line with the Sustainable Development Goals<sup>4</sup>.
2. Impactful Volunteering delivers measurable and sustainable improvements for poor and marginalised communities that align to a country's national development agendas and to the SDGs.
3. Responsible Volunteering ensures that volunteering activities are locally identified and designed to respond to the needs of communities as defined by those communities. In the delivery of these activities, no harm will come to members of the community and volunteers.

The full review paper<sup>5</sup> and a summary version<sup>6</sup> are available on our website.

### **Strategic Goal 5: We will continuously improve the way we work, ensuring that processes and systems evolve and remain fit for purpose as the organisation grows, ensuring that Vision Aid Overseas is a great place to work and employer of choice.**

During the past year, we continued to make great progress in improving the way that we work to enable us to realise our ambition to 2021 and beyond.

As already mentioned, we undertook two **organisational reviews** during 2019/2020, of our recycling, and of our volunteering operations, to ensure they continue to be relevant, effective, and provide value for money. See under Goal 4 for the outcomes of the **Volunteering Review** which have already started to be implemented.

The review into our **recycling operation** was prompted due to falling income from the operation and consideration of whether the recycling of old glasses was core to our mandate. VAO had started collecting old glasses when they were initially sent to our programme countries, a practice which ceased over 10 years ago, when it was decided it was better to build sustainable capacity in countries through enabling the glazing of bespoke glasses locally, made up for the individual concerned. This was achieved through VAO supporting the development of Vision Centres, usually located in government hospitals, and which after a set period of time are sustained by the income they generate and supported and managed by the hospital through their Ministry of Health, a practice which has continued to this day. When glasses stopped being sent overseas, we recycled them instead.

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<sup>3</sup> <https://forum-ids.org/wp-content/uploads/2019/10/Global-Standard-for-Volunteering-for-Development-October-2019.pdf>

<sup>4</sup> <https://sustainabledevelopment.un.org/>

<sup>5</sup> <https://www.visionaidoverseas.org/Handlers/Download.ashx?IDMF=40d98d1c-cc77-40ab-b65f-ce762c2cfa9f>

<sup>6</sup> <https://www.visionaidoverseas.org/Handlers/Download.ashx?IDMF=b51ba3c1-cd8e-4db1-9a5e-b7fac676c8eb>

The review, conducted through a working group made up of volunteers, members, staff and trustees, looked at different options of continuing the recycling operation. However, after due consideration of different models the Board decided in February 2020, that the recycling operation would cease at the end of December 2020, mainly on economic grounds. We will work with all participating practices and the general public to ensure this change is well communicated.

The **AGM and Members Meeting held in October**, was well attended and included working group sessions on the recommendations from both the volunteering and recycling reviews and discussed how best they can be implemented going forward.

During the year we welcomed 1 new trustee/Treasurer Jane Smith, keeping the Board at 8 trustees with a recruitment drive held towards the end of the year, successfully bringing the Board to 11 trustees. We welcomed a new Finance and Administration Director - Angela Dixon, Fund-Raising and Communications Director – Lynn Stevens and Fund-Raising and Communications Officer – Matthew Bentham. Our long-standing Zambia Country Director retired (Karen Edwards) and we welcomed Godfrey Mwelwa. We have also expanded our team in Sierra Leone due to the new programmes supported by Clothworkers Foundation and USAID.

The internal **Annual Staff Survey** was repeated in December 2019 and overall, the survey results were very positive across all the 6 key areas. Vision Aid Overseas remained strong in organisational strategy and values and equality of treatment of staff. We have improved in management across the organisation and in particular in internal communications and team working since last year. We shall increasingly foster good working relationships between teams and continue to improve our pay and benefits and development/training opportunities for staff.

We started to develop our new 10-year **strategy** towards the end of 2019, with a workshop with the Board held in November 2019. The process has been paused due to COVID-19 management but will continue throughout 2020, to be consulted upon at the Members Meeting in November 2020.

## Response to COVID-19 pandemic

With the announcement of UK Government lockdown measures in March 2020, we responded immediately with the closure of our office, warehouse and recycling centre to ensure staff safety and in line with government guidelines regarding non-essential activity.

Using detailed cash flow forecasting, we modelled a number of potential scenarios against our budgeted income streams and committed and uncommitted cost base. In light of the definite loss in income from our recycling activities, the expected loss of income from sponsorship of events, the delay and postponement of significant programme funding expected to begin in the financial year ending 31<sup>st</sup> March 2021, with the resultant impact against unrestricted cost recovery, we swiftly took the following actions to preserve reserves: we furloughed 70% of our UK head office staff, we reduced hours of staff and consultants, and stopped or paused all non-essential uncommitted expenditure. Additionally, we approached our supporters and partners to ask for help during this difficult and unprecedented time.

We are very pleased to report that we were able to raise significant unrestricted funding in response to our plea for support, in excess of £176,000. We would like to thank our many supporters and regular givers as well as acknowledge the incredible support from Maitri Trust, The Clothworkers Foundation, Steel Charitable Trust, and Paget Charitable Trust, who all gave large individual gifts to ensure that



Vision Aid Overseas continues to thrive going forward. We also received grants from Crawley Borough Council and from the Coronavirus Job Retention Scheme.

With lockdowns in our programme countries, we had to suspend much of our programmatic activity. However, in both Sierra Leone and Zambia, we have provided support to the national Coronavirus response. Our programme funders have been very supportive throughout the emerging crisis and agreed to continue paying programme salaries and minimal office costs whilst the programme activities were suspended. We would like to acknowledge this unwavering support from The Clothworkers Foundation, Specsavers, and USAID Childhood Blindness Programme.

## Legal and Administrative Information

[Note the Directors are hereafter called “Trustees”]

### Directors and Trustees

Geoffrey Ballantine\* - resigned 7<sup>th</sup> February 2020  
Laura Bennett\* – resigned 9 November 2019  
Peter Beverley-Smith\* – resigned 28 August 2019  
Nora Colton (Chair)  
Peter Corbett (Treasurer) – resigned 9 November 2019  
Ian Davies  
Lucy Devine (nee Carter)  
Hannah Faal  
Ronnie Graham  
Kajal Shah\* - resigned 10 April 2019  
Jane Smith (Treasurer) – appointed 9 November 2019  
Stephen Thompson  
Vera Wilton\*

\*Registered with the General Optical Council

### Chief Executive Officer

Nicola Chevis

### Registered Office

12 The Bell Centre  
Newton Road  
Manor Royal  
Crawley  
West Sussex  
RH10 9FZ

### Auditors

Richard Place Dobson Services Ltd  
Chartered Accountants  
1-7 Station Road  
Crawley  
RH10 1HT

### Company Number

4027804 [England and Wales]

### Charity Number

1081695 [England and Wales]

## Report of the Trustees for the year ended 31 March 2020

### Governing Documents

The Governing Documents are the Memorandum of Association and the Articles of Association dated 2000 as amended in 2006 and in 2017.

### Membership

Membership of Vision Aid Overseas is open to anyone on payment of an annual subscription. Members have the right to attend the AGM and vote on those matters specified in the Articles.

### Trustees

The Articles state that the Board should consist of 5 to 12 Trustees (currently 11), who are elected by the members at the AGM. Trustees may be co-opted to the Board, but they are required to stand for election at the next AGM. The Board seeks future Trustees by public advertisement and notification to members, and all candidates are interviewed, with selection being made against a list of key skills. All new Trustees go through a process of induction during which their responsibilities are explained. Periodically, Trustees receive training in selected aspects of their duties.

The Board is responsible for governance, policy direction, decision-making and fiduciary obligations.

In 2000 Vision Aid Overseas was reconstituted as a Company Limited by Guarantee and re-registered as a charity. Since 2000 the Trustees of the Charity have also been Directors of the Company.

### Management

Nicola Chevis joined as the Chief Executive Officer from 1st March 2017. The Board delegates all aspects of strategy implementation and the management of Vision Aid Overseas to the Chief Executive Officer.

The Chief Executive Officer is supported by the Director of Fundraising and Communications, the Director of Finance and the Director of Programmes. These three positions with the CEO form the Senior Management Team of Vision Aid Overseas. The overseas programme is led by the Director of Programmes working with a small programme management team, including Country Directors who plan the programmes, monitor progress and deal with operational issues.

The Board deals with the overall pay and reward of the Chief Executive Officer and other members of the Senior Management Team, all of which fall within a formal salary policy.

The Board recognises the contributions made by all the Vision Aid Overseas staff and Professional Volunteers and wishes to thank them accordingly.

### VAO and the Charity Governance Code

The Trustees note the Code is designed as a tool to support continuous improvement. This brief summary of how Vision Aid Overseas is aligned with the Code reflects our current position for each area of the Code. We will report on further progress each year.

## **Organisational purpose**

The Board is clear about the charity's aims. We strive to deliver these effectively and sustainably. To this end, we are rigorously reviewing two major elements of our work: our volunteering programme, and our recycling programme. In addition, the Board receives a wide range of performance information from staff, enabling assessment of how well the charity's aims are being delivered.

## **Leadership**

Vision Aid Overseas Chair and the previous Chair worked together to design and deliver a review of how well the Board worked. Since then, we have strengthened Trustees' contribution to the organisation, enabling better support and guidance to staff.

## **Integrity**

The Board is keenly aware of the importance of public confidence and trust in charities. We have improved various aspects of our governance in the last year. Examples of this include strengthening and updating policies such as Safeguarding, and Avoiding Bribery and Corruption. We have also updated our expenses policy to ensure even stronger control of how we spend donors' money. All Trustees are required to actively state that they are aware of the contents of all these policies and are committed to executing them.

## **Decision-making, risk and control**

We have set up groups within the Board to focus more closely on Finance and Fundraising. These committees enable Trustees to give detailed consideration to complex issues, and then present these issues back to Trustees as a whole, with recommendations for decisions. We have improved how we budget and forecast expenditure, and in particular, strengthened how we work with funders to ensure that the cost of delivering our projects is fully reflected in donations.

## **Board effectiveness**

The Board has recently changed how it operates, with Trustees now having significantly more involvement in and commitment to various working groups intended to deliver the charity's aims. We will report on this in the next annual report.

## **Diversity**

A range of nationalities, ethnic backgrounds and professions is represented on our Board, and recruitment for Trustees includes advertising in a range of publications. However, we are keen to increase representation from the countries where we work.

## **Openness and accountability**

We publish performance data on all our objectives. We are also open to discussion with the public and with our Members. For example, Members are currently represented on our two major Review groups.

## Financial Review

### Overview

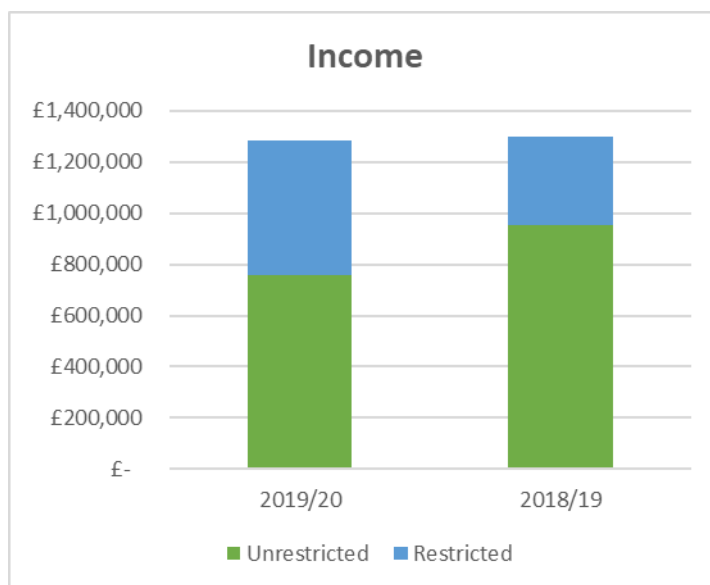
This year's financial results must inevitably be reviewed in the light of the impact of the COVID-19 pandemic. We are fortunate to have finished the financial year with the reserves to help us navigate this unprecedented landscape, but we recognise that future months and years may be challenging for us. We are putting detailed plans in place to mitigate the impact of the pandemic on our income streams by reducing our operating costs, and we are working towards a new operating model that will ensure the Charity is sustainable even in this uncertain economic environment.

In total, we raised income of £1,285k in 2019/20, a £16k fall from last year (2018/19: £1,301k). Over this period, we spent £952k on our charitable activities, broadly in line with the previous year (2018/19: £962k). We reduced our expenditure on raising funds by 24% to £238k (2018/19: £313k).

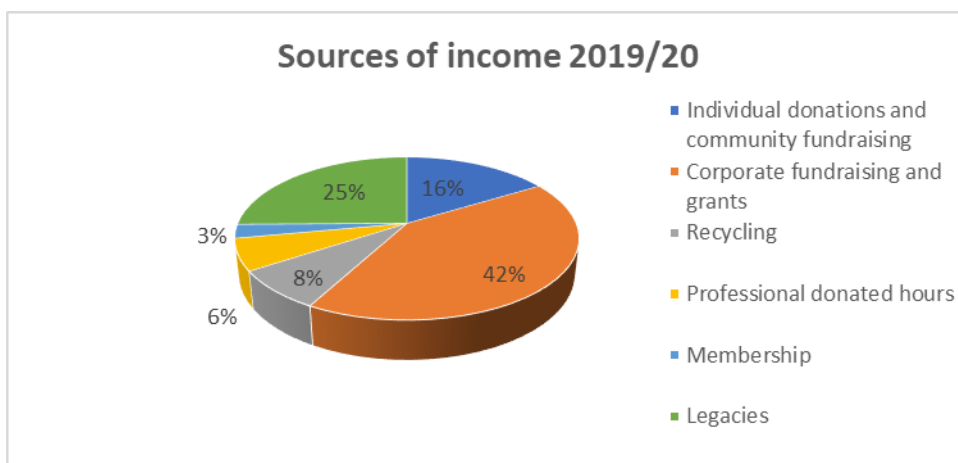
Our net income before including losses on our investments was £95k (2018/19: £26k). Our net movement in funds after including losses on our investments was £77k (2018/19: £20k).

### Income

Our income is derived from a variety of sources. These include: voluntary income from members and supporters through one off or regular giving, sponsored events and community fundraising; appeals and campaigns; philanthropic major donor giving; grants from institutional donors, trusts and foundations, and corporate partners; legacies; and the sale of precious metal content, and retro and vintage glasses from our recycling operations.



Total income in the year of £1,285k (2018/19: £1,301k) was made up of £756k unrestricted income, a decrease of 21% against the previous year (2018/19: £952k); and £529k restricted income, an increase of 52% against the previous year (2018/19: £349k).



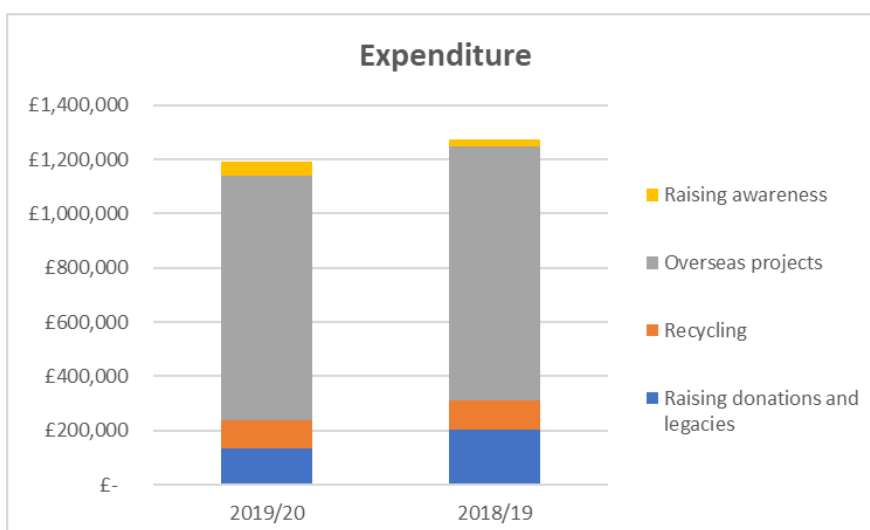
Legacies were a significant source of our unrestricted donated income in the year raising £319k, an increase of 9% against the previous year's £294k. We were very fortunate to receive a small number of large legacies in this year. We recognise that the scale and timing of legacy income is mostly out of our control, so we will earmark these gifts for transformational change.

Unrestricted donations from individual and community fundraising saw a 37% reduction to £187k (2018/19: £295k).

Professional donated hours were significantly reduced by 54% to £81k (2018/19: £174k) due to fewer volunteer assignments in line with our volunteering review.

Income derived from our recycling activities remained broadly in line with last year at £101k (2018/19: £98k).

## Expenditure



We spent £952k on our charitable activities (overseas projects and raising awareness) broadly in line with last year's spend of £962k. We spent £135k on raising donations and legacies, 34% less than the previous year's spend of £204k; and £104k on recycling activities (2018/19: £109k).

Significantly, we received £71k of general overhead cost recovery from our restricted funded programme grants which reduced our overall support cost expenditure (2018/19: £Nil). This in turn

has reduced the support cost allocation across our activity spend. Cost recovery has proved a significant funding stream this year and we are working towards a model of full cost recovery on all future programme funding.

## Reserves policy

The objective of our reserves policy is to maintain reserves to enable the Charity to deal with unexpected difficulties and interruptions to the flow of income without a significant impact on our operations and programme activity in the short term.

To meet this policy, the Board considers that reserves are required to enable us to support normal operations for three to six months, which represents unrestricted reserves of between £180k to £360k. Prior to transferring designated reserves to unrestricted reserve, the Charity was operating within this band in terms of unrestricted funds at the year end. However, with the uncertainty surrounding the impact of the emerging COVID-19 crisis, it was deemed prudent to un-designate the £156k balance of designated funds at the year end and transfer this to unrestricted funds, providing a greater level of security for the Charity through these challenging times, and afford us time to transition to a new sustainable operating model.

Unrestricted cash and investments at 31st March 2020 was £359k and represents between 7-8 months of forecast unrestricted cash outflows which has been significantly reduced by our response to the COVID-19 pandemic. Scrutiny of cash flows has increased in the light of the expected fall in the Charity's unrestricted income in 2020/21 due to the impact of COVID-19.

## Investment policy

The objective of the investment policy is to minimise risks to the Charity's assets; any surplus funds, therefore, to be held in short-term interest-bearing deposit accounts, rather than investments. At 31st March 2020, we held preference and equity shareholdings valued at £56k. These investments had reduced significantly in value due to the global economic uncertainty surrounding the emerging COVID-19 crisis at the balance sheet date. We recognised an unrealised loss on investments of £18k in the year. However, it is important to note that the market value had mostly recovered to pre COVID-19 valuations when revalued in August 2020. These investments, will, therefore be sold in 2020/21 in order to minimise the risk in asset holdings.

## Restricted funds

Restricted income received in the year was £529k against an expenditure of £524k. At 31st March 2020, we held a balance of £172k due to the opening balance brought forward (£141k) as well as a transfer from unrestricted funds to correct closing fund balances (£26k). This balance would normally be expected to be fully spent 2020/21, but with the suspension of some programme activities due to COVID-19 and the uncertainty surrounding when programme activities can fully resume due to country restrictions, it is not certain that all funds will be spent in the coming year.

## Risk management

The Trustees actively review the major risks which the organisation faces through a risk register, updated bi-annually, and believe that safeguarding our reserves, combined with an annual review of the controls over key systems, will provide sufficient resources in the event of adverse conditions. The

Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate them.

The risk register has been updated and reviewed for the impact of COVID-19 pandemic, with the immediate areas of focus being on business continuity and organisational resilience. Of utmost importance was the management of risks relating to the health, safety and wellbeing of our staff, volunteers and supporters. The implications of the emerging crisis on the organisation's future financial health were quickly apparent through our cash flow modelling and scenario planning regarding the expected loss of income from disrupted fundraising activity. We have increased the scrutiny and regularity of scrutiny of our cash flow forecasting and scenario planning taking into account new internal and external factors as they emerge. We have identified a number of trigger points for which a swift response will be required to ensure the sustainability of the Charity. We took the following actions to preserve our reserves: we furloughed 70% of our UK head office staff, reduced hours of staff and consultants, and stopped or paused all non-essential uncommitted expenditure.

Regarding our UK operations, we have made the decision to close our recycling operations after a significant and in-depth review. This will mitigate the risk of prolonging further loss-making activity.

Other organisational risks with a medium risk profile relate to organisational change processes, data protection, and overseas programme delivery. Strategies are in place to mitigate against these risks, including implementation plans for organisational change processes, insurance and processes for cybersecurity, a GDPR policy and process, a detailed operational risk register for programmes with focused mitigation strategies. We have ensured all our safeguarding policies are up to date and embedded within our organisational culture and practice.

Outside of the programmed review, all new major commitments or new risks are reviewed and monitored by the Board.

## **Fundraising**

Charities (Protection and Social Investment) Act 2016 statement

### **Fundraising approach**

Vision Aid Overseas relies on several different fundraising approaches to raise funds cost-effectively from a range of sources, raising awareness of our work and allowing supporters to contribute in ways that are most appropriate for them. This includes: fundraising through digital and online campaigns, emails, letters and press advertising; from legacies, events and community fundraising; from philanthropists, trusts, foundations and corporate partners, and from our members and other regular supporters.

### **Fundraising standards**

Vision Aid Overseas fundraising staff are members of the Institute of Fundraising. Vision Aid Overseas pays a levy to the Fundraising Regulator, and as such abides by the Code of Fundraising Practice. We abide by the Fundraising Regulator's Fundraising promise, and strive to ensure our fundraising is open, honest, legal and respectful. We are registered with the Fundraising Preference Service which enables members of the public to control the nature and frequency of direct marketing approaches that they receive, including fundraising communications. Through the Fundraising Preference Service website, members of the public can choose to stop email, telephone, post and/or text messages from a selected



charity. During the financial year 2019/20 no member of the public has opted out of contact from Vision Aid Overseas via the Fundraising Preference Service.

### **Fundraising on our behalf**

Vision Aid Overseas requires any professional fundraising agencies working on our behalf to adhere to our fundraising standards and this is specified in our contracts with them.

We work with several corporate partners who support our work through financial and non-financial donations, as well as employee and customer fundraising. We also receive one-off support from companies. Some of our corporate partners sell goods or services and donate a proportion of the sale price to us. For example, we have Commercial Agreements with several eyewear companies who donate a specified portion of their sales to Vision Aid Overseas. These agreements are governed by legal agreements in line with current consumer and charitable law.

### **Monitoring of fundraising activities and protecting people in vulnerable circumstances**

Vision Aid Overseas is committed to ensuring that we always treat the public sensitively and respectfully, taking special care to protect people who may find themselves in vulnerable circumstances.

### **Complaints**

Vision aid Overseas has an established complaints procedure. In 2018/19 we did not receive any complaints from members of the public about our fundraising activities. This does not include expressions of dissatisfaction relating to our use of specific fundraising methods.

### **Statement of Public Benefit**

Vision Aid Overseas is committed to those living in poverty and with limited access to affordable eye care, ensuring increased access to eye tests and properly dispensed spectacles. In doing so, we enable people to work and children to attend and be successful at school.

We have referred to the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities contribute to the aims and objectives they have set. The principal charitable aim of Vision Aid Overseas is to fight poverty by transforming access to eye care in developing countries, through working in partnership with and under the direction of the countries' national eye care plans. Vision Aid Overseas is fully committed to sustainability in each of the countries within which we work.

### **Statement of Trustees' Responsibilities**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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).

Company law requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming/outgoing resources and application of resources, including the income and expenditure, of the charitable company 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

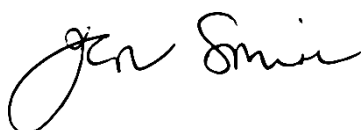
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

### **Approval of this Report**

This report was approved by the Board of Trustees on 9<sup>th</sup> September 2020.

### **Signed by order of the Board**



**Jane Smith**  
Treasurer



**Nora Colton**  
Chair

## Independent Auditors' Report to the Members of Vision Aid Overseas

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### Opinion

We have audited the financial statements of Vision Aid Overseas (the 'charitable company') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

#### In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement (set out on pages 25 and 26), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited

Chartered Accountants

1 – 7 Station Road

Crawley

West Sussex

RH10 1HT

Date 21<sup>st</sup> September 2020

*Richard Place Dobson Services Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

## Statement of Financial Activities for the year ended 31 March 2020

	Notes	Unrestricted £	Designated £	Restricted £	2020 £	2019 £
<b>Income and endowments from:</b>						
Donations and legacies	3	615,165	-	-	615,165	812,841
Charitable activities	3	35,490	-	529,195	564,685	385,984
Other trading activities (recycling)		100,508	-	-	100,508	97,913
Investments		4,736	-	-	4,736	4,256
<b>Total income</b>		<b>755,899</b>	<b>-</b>	<b>529,195</b>	<b>1,285,094</b>	<b>1,300,994</b>
<b>Expenditure on:</b>	4					
<b>Raising funds</b>						
Raising donations and legacies		134,840	-	-	134,840	204,198
Other trading activities (recycling)		103,547	-	-	103,547	108,585
<b>Total raising funds</b>		<b>238,387</b>	<b>-</b>	<b>-</b>	<b>238,387</b>	<b>312,783</b>
<b>Charitable activities</b>						
Overseas projects		364,973	10,833	523,910	899,716	936,578
Raising awareness		52,462	-	-	52,462	25,767
<b>Total charitable activities</b>		<b>417,435</b>	<b>10,833</b>	<b>523,910</b>	<b>952,178</b>	<b>962,345</b>
<b>Total expenditure</b>		<b>655,822</b>	<b>10,833</b>	<b>523,910</b>	<b>1,190,565</b>	<b>1,275,128</b>
<b>Net income/(expenditure)</b>		<b>100,077</b>	<b>(10,833)</b>	<b>5,285</b>	<b>94,529</b>	<b>25,866</b>
<b>Net (loss) on investments</b>	10	<b>(17,671)</b>	<b>-</b>	<b>-</b>	<b>(17,671)</b>	<b>(5,963)</b>
<b>Transfers between funds</b>	14	<b>130,296</b>	<b>(156,167)</b>	<b>25,871</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>212,702</b>	<b>(167,000)</b>	<b>31,156</b>	<b>76,858</b>	<b>19,903</b>
Fund balances brought forward		313,410	167,000	140,516	620,926	601,023
<b>Fund balances carried forward</b>		<b>526,112</b>	<b>-</b>	<b>171,672</b>	<b>697,784</b>	<b>620,926</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## Balance Sheet - as at 31 March 2020

	Notes	Unrestricted £	Designated £	Restricted £	2020 £	2019 £
<b>Fixed assets</b>						
Tangible fixed assets	8	-	-	12,566	<b>12,566</b>	26,343
<b>Current assets</b>						
Debtors	9	207,944	-	38,618	<b>246,562</b>	386,928
Cash at bank		303,039	-	235,606	<b>538,645</b>	369,729
Investments	10	56,224	-	-	<b>56,224</b>	53,662
		<u>567,207</u>	<u>-</u>	<u>274,224</u>	<b>841,431</b>	810,319
<b>Creditors - amounts falling due within one year</b>						
	11	(41,095)	-	(115,118)	<b>(156,213)</b>	(215,736)
<b>Net current assets</b>						
		<u>526,112</u>	<u>-</u>	<u>159,106</u>	<b>685,218</b>	594,583
<b>Total assets less current liabilities</b>						
		<u>526,112</u>	<u>-</u>	<u>171,672</u>	<b>697,784</b>	620,926
<b>Funds</b>						
	14					
Restricted funds		-	-	171,672	<b>171,672</b>	140,516
Unrestricted funds						
General funds		526,112	-	-	<b>526,112</b>	313,410
Designated funds		-	-	-	<b>-</b>	167,000
		<u>526,112</u>	<u>-</u>	<u>-</u>	<b>526,112</b>	480,410
<b>Total funds</b>						
		<u>526,112</u>	<u>-</u>	<u>171,672</u>	<b>697,784</b>	620,926

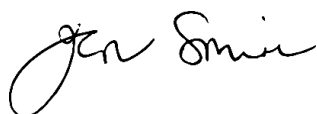
\* The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 March 2020, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

\* The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

\*The accounts have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

This report was approved by the Board of Trustees on 9<sup>th</sup> September 2020 and signed on its behalf by:

Jane Smith  
Treasurer



Nora Colton  
Chair



## Statement of Cash Flows for the year ended 31 March 2020

	2020	2019
	£	£
<b>Net cash flows from operating activities</b>	<b>164,180</b>	<b>(107,685)</b>
<b>Cash flows from investing activities</b>		
Investment income	4,736	4,256
Purchase of property, plant and equipment	-	(19,672)
<b>Net cash provided by (used in) investing activities</b>	<b>4,736</b>	<b>(15,416)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>168,916</b>	<b>(123,101)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>369,729</b>	<b>492,830</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>538,645</b>	<b>369,729</b>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>	<b>2020</b>	<b>2019</b>
	£	£
Net income	94,529	25,866
Investment income	(4,736)	(4,256)
Depreciation charges	13,777	16,514
(Increase)/decrease in debtors	140,366	(271,749)
Increase/(decrease) in creditors	(59,523)	125,940
Donated shares	(20,233)	-
<b>Net cash provided by/(used in) operating activities</b>	<b>164,180</b>	<b>(107,685)</b>

### (a) Analysis of changes in net debt

	At 1 April 2019	Cash flows	At 31 March 2020
	£	£	£
Cash and cash equivalents	369,729	168,916	<b>538,645</b>



## Notes to the Accounts for the year ended 31 March 2020

### 1. Status

The company is limited by guarantee and does not have share capital. Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that they are a member or within one year after they cease to be a member, for the payment of the debts and liabilities of the company contracted before they ceased to be a member, such amount as may be required not exceeding £1. The company registered address is 12 The Bell Centre, Newton Road, Crawley, West Sussex, RH10 9FZ.

### 2. Accounting policies

#### a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice which includes Update Bulletin 2 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective for accounting periods starting after 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Companies Act 2006.

Vision Aid Overseas meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value except for investments which are carried at valuation. The accounts are rounded to the nearest £ and prepared in sterling.

#### b) Going concern

The charity reported a cash inflow of £169k for the year. The trustees have closely reviewed the cash flow forecasts for the following financial year and income pipeline, and are of the view that the current forecast coupled with the focus on developing new sources of sustainable unrestricted funding and further developing our restricted funding pipeline, the immediate future of the charity is secured, and that on this basis the charity is a going concern. See Note 18 'Post balance sheet events' for impact and mitigation of impact of COVID-19 on operations.

#### c) Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the charity that a distribution will be made, or when a distribution is received from the estate.

Income from grants is recognised when the charity has entitlement to the funds, any conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations and sponsorship are accounted for when received.

Income from other trading activities includes income earned from trading activities to raise funds for the charity. Income from donated goods is accounted for when the sale takes place.

#### d) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of VAT which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in

these activities. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources and time spent thereon as follows:

	<b>2020</b>	<b>2019</b>
Recycling costs	<b>11%</b>	11%
Raising donations and legacies	<b>21%</b>	25%
Charitable activities	<b>68%</b>	64%

Restricted fund costs consist of those directly attributable to specific activities only.

**e) Tangible assets and depreciation**

Assets in excess of £1,000 intended to be of ongoing use to Vision Aid Overseas in carrying out its activities are capitalised as fixed assets.

Depreciation is charged, on a straight-line basis, as follows:

Short leasehold building improvements: 10 years

Computer equipment: 3 years

Office equipment: 3 years

Optical equipment: 4 years

Vehicles: Limited to the lower of 4 years or the life of the programme

**f) Employee benefits (including pension costs)**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity.

**g) Operating leases**

Expenditure applicable to operating leases is charged to the statement of financial activities on a straight-line basis, in the period to which the cost or income relates.

**h) Gifts in kind**

Gifts in kind are included at current market value where their value is ascertainable and material. The estimated valuation of gifts in kind is based on the value of the contribution to the charity, or the valuation the charity would have had to pay to acquire the assets.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, their receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. The economic value of donated professional hours can be reliably measured and calculated as hours worked multiplied by market value of the services provided.

**i) 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 Bank.

**j) Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All exchange differences are recorded in the SoFA.

#### **k) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

#### **l) Basic financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the settlement value.

#### **m) Debtors**

All debtors are measured and included in the accounts on the basis of their recoverable amount.

#### **n) Creditors and provisions**

All creditors are measured and included in the accounts on the basis of their settlement amount where the charity has an obligation to transfer to the third party.

#### **o) Cash**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **p) Critical judgements and estimations of uncertainty**

In the application of the charity's accounting policies, which are described in note 2, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The value of professional volunteer time is estimated in the SOFA as hours work multiplied by the estimated market value for services provided.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

#### **q) Investment valuation method**

Investments are valued at market value. Any gains or losses arising on revaluation are recognised in the statement of financial activities.

### **3. Income and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>				
Individual donations and community fundraising	187,246	-	<b>187,246</b>	294,985
Corporate fundraising	20,054	-	<b>20,054</b>	30,652
Grants	8,240	-	<b>8,240</b>	13,312
Professional donated hours	80,625	-	<b>80,625</b>	174,344
Donations in kind	-	-	-	5,608
Legacies	319,000	-	<b>319,000</b>	293,940
<b>Total donations and legacies</b>	<b>615,165</b>	<b>-</b>	<b>615,165</b>	<b>812,841</b>

### 3. Income and legacies (cont.)

	Unrestricted £	Restricted £	2020 £	2019 £
<b>Income from charitable activities</b>				
Individual donations and community fundraising	-	22,606	22,606	55,367
Corporate fundraising	-	220,664	220,664	212,329
Grants	-	285,925	285,925	81,131
Members' donations	35,490	-	35,490	37,157
<b>Total income from charitable activities</b>	<b>35,490</b>	<b>529,195</b>	<b>564,685</b>	<b>385,984</b>

### 4. Expenditure

#### a) Total resources expended

	Direct costs £	Staff costs £	Support costs (note 4b) £	2020 £	2019 £
<b>Expenditure on raising funds</b>					
Expenditure on raising donations and legacies	21,858	87,413	25,569	134,840	204,198
Expenditure on other trading activities (recycling)	33,385	46,724	23,438	103,547	108,585
	<b>55,243</b>	<b>134,137</b>	<b>49,007</b>	<b>238,387</b>	<b>312,783</b>
<b>Charitable activities</b>					
Overseas projects	508,164	320,291	71,261	899,716	936,578
Raising awareness	8,980	33,534	9,948	52,462	25,767
	<b>517,144</b>	<b>353,825</b>	<b>81,209</b>	<b>952,178</b>	<b>962,345</b>
<b>Total expenditure</b>	<b>572,387</b>	<b>487,962</b>	<b>130,216</b>	<b>1,190,565</b>	<b>1,275,128</b>

#### b) Support costs

	2020 £	2019 £
Staff costs	42,281	90,467
Recruitment costs	4,961	3,022
Premises costs	34,339	43,830
Printing, postage and stationery	1,931	4,452
Telephone and Internet	931	1,395
Office expenditure	17,156	21,790
Depreciation	1,636	16,514
Governance (note c)	26,981	53,147
	<b>130,216</b>	<b>234,617</b>

General overhead cost recovery of £71,154 has been received in the year through restricted funding to cover unrestricted general support costs (2019: £Nil). This has been allocated against support costs on a total cost apportionment basis.

General overhead cost recovery of £23,398 has been allocated against support cost staff costs (2019: £Nil).

#### c) Governance

	2020 £	2019 £
Legal and professional fees	11,915	36,802
Audit fees	6,260	7,300
Cost of AGM and meetings	3,833	5,304
Trustee costs and expenses	3,173	3,741
Trustee recruitment costs	1,800	-
	<b>26,981</b>	<b>53,147</b>

General overhead cost recovery of £14,932 has been allocated against legal and professional fees (2019: £Nil).

Members of the Board of Trustees (who are all directors within the meaning of the Companies Act 2006) receive no remuneration for their services. Trustees' total reimbursed expenses and payments made to suppliers directly on their behalf in respect of travel and subsistence costs totalled £3,173 for six trustees (2019: £3,741 for eight trustees).

## 5. Taxation

The charitable company is exempt from corporation tax.

## 6. Net incoming resources for the period

	2020 £	2019 £
Operating surplus is stated after charging:		
Depreciation	13,777	16,514
Auditor's remuneration	6,260	7,300

## 7. Staff costs

	2020 £	2019 £
Salaries and wages	498,753	503,620
Social security costs	43,172	40,824
Pension costs	11,716	11,873
	<u>553,641</u>	<u>556,317</u>

One employee earned between £60,000 and £70,000 per annum (including taxable benefits) during the year (2019: one).

Key management is defined as the executive Senior Management Team (four executive directors). Key management remuneration in the year was £169,540 (2019: £176,000).

Headcount staff within the year	2020 No.	2019 No.
Programme	5	4
Finance and administration	3	2
Recycling	3	3
Fundraising and communication	3	2
	<u>14</u>	<u>11</u>

Headcount is for UK contracted staff only. In addition, we have 13 international staff, based overseas in our programme countries.

## 8. Tangible fixed assets

	Leasehold improvements £	Optical & training equipment £	Vehicles £	Furniture & fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>						
At 1 April 2019	51,535	29,217	73,338	20,328	51,126	225,544
Additions	-	-	-	-	-	-
Disposals	-	(29,217)	-	-	(26,492)	(55,709)
<b>At 31 March 2020</b>	<b>51,535</b>	<b>-</b>	<b>73,338</b>	<b>20,328</b>	<b>24,634</b>	<b>169,835</b>
<b>Depreciation</b>						
At 1 April 2019	51,428	29,217	48,628	20,328	49,600	199,201
Charge for the year	107	-	12,144	-	1,526	13,777
Released on disposal	-	(29,217)	-	-	(26,492)	(55,709)
<b>At 31 March 2020</b>	<b>51,535</b>	<b>-</b>	<b>60,772</b>	<b>20,328</b>	<b>24,634</b>	<b>157,269</b>
<b>Net book values</b>						
<b>At 31 March 2020</b>	<b>-</b>	<b>-</b>	<b>12,566</b>	<b>-</b>	<b>-</b>	<b>12,566</b>
At 31 March 2019	107	-	24,710	-	1,526	26,343

## 8. Tangible fixed assets (cont.)

Optical and training equipment disposals are comprised of old storage items that no longer have an economic benefit to the charity.

## 9. Debtors and prepayments

	2020	2019
	£	£
Trade debtors	42,098	55,710
Gift aid recoverable	1,245	3,594
Prepayments and accrued income	203,219	327,624
	<u>246,562</u>	<u>386,928</u>

## 10. Current asset investments

	2020	2019
	£	£
Opening market value	53,662	59,625
Additions	20,233	-
Change in market value	(17,671)	(5,963)
Closing market value	<u>56,224</u>	<u>53,662</u>

Current asset investments are comprised of donated shares. The market value on original donation of the shares totalled £83k. The market value was impacted significantly at the balance sheet date due to the impact and uncertainty regarding COVID-19. The share values have increased significantly post balance sheet date, with a total market value of £70k at the beginning of August 2020.

## 11. Creditors

	2020	2019
	£	£
Trade creditors	4,735	20,300
Accruals and deferred income	141,298	183,289
Social security costs	8,496	10,609
Pension contributions	1,684	1,538
	<u>156,213</u>	<u>215,736</u>

## 12. Operating lease commitments

As at 31 March 2020 the charity had full commitments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2020	2019	2020	2019
	£	£	£	£
Within 1 year	40,500	39,600	2,674	4,775
Between 2 and 5 years	-	40,500	6,093	2,863
After more than 5 years	-	-	-	-
	<u>40,500</u>	<u>80,100</u>	<u>8,767</u>	<u>7,638</u>

## 13. Related party transactions

There were no transactions with other related parties in the year.

## 14. Statement of funds

	At 1 April 2019 £	Incoming resources £	Resources used £	Transfers £	Revaluation of investments £	At 31 March 2020 £
<b>Unrestricted income funds</b>						
General funds	313,410	755,899	(655,822)	130,296	(17,671)	<b>526,112</b>
Designated funds (note 17)	167,000	-	(10,833)	(156,167)	-	-
<b>Total unrestricted funds</b>	<b>480,410</b>	<b>755,899</b>	<b>(666,655)</b>	<b>(25,871)</b>	<b>(17,671)</b>	<b>526,112</b>
<b>Restricted income funds</b>						
Restricted income funds (note 16)	140,516	529,195	(523,910)	25,871	-	<b>171,672</b>
<b>Total funds</b>	<b>620,926</b>	<b>1,285,094</b>	<b>(1,190,565)</b>	<b>-</b>	<b>(17,671)</b>	<b>697,784</b>

### Statement of funds - previous year

	At 1 April 2018 £	Incoming resources £	Resources used £	Transfers £	Revaluation of Investments £	Balance 31 March 2019 £
<b>Unrestricted income funds</b>						
General funds	358,933	952,167	(888,191)	(103,536)	(5,963)	<b>313,410</b>
Designated funds	142,000	-	(78,536)	103,536	-	<b>167,000</b>
<b>Total unrestricted funds</b>	<b>500,933</b>	<b>952,167</b>	<b>(966,727)</b>	<b>-</b>	<b>(5,963)</b>	<b>480,410</b>
<b>Restricted income funds</b>						
Restricted income funds	100,090	348,827	(308,401)	-	-	<b>140,516</b>
<b>Total funds</b>	<b>601,023</b>	<b>1,300,994</b>	<b>(1,275,128)</b>	<b>-</b>	<b>(5,963)</b>	<b>620,926</b>

Included within general funds is £26,822 unrealised losses on investments (2019: £9,151).

## 15. Last year comparative SoFA breakdown

	Unrestricted £	Designated £	Restricted £	2019 £
<b>Income and endowments from:</b>				
Donations and legacies	812,841	-	-	<b>812,841</b>
Charitable activities	37,157	-	348,827	<b>385,984</b>
Other trading activities (recycling)	97,913	-	-	<b>97,913</b>
Investments	4,256	-	-	<b>4,256</b>
<b>Total income</b>	<b>952,167</b>	<b>-</b>	<b>348,827</b>	<b>1,300,994</b>
<b>Expenditure on:</b>				
<b>Raising funds</b>				
Raising donations and legacies	187,044	17,154	-	<b>204,198</b>
Other trading activities (recycling)	108,585	-	-	<b>108,585</b>
<b>Total raising funds</b>	<b>295,629</b>	<b>17,154</b>	<b>-</b>	<b>312,783</b>
<b>Charitable activities</b>				
Overseas projects	566,795	61,382	308,401	<b>936,578</b>
Raising awareness	25,767	-	-	<b>25,767</b>
<b>Total charitable activities</b>	<b>592,562</b>	<b>61,382</b>	<b>308,401</b>	<b>962,345</b>
<b>Total expenditure</b>	<b>888,191</b>	<b>78,536</b>	<b>308,401</b>	<b>1,275,128</b>
<b>Net income/(expenditure)</b>	<b>63,976</b>	<b>(78,536)</b>	<b>40,426</b>	<b>25,866</b>
<b>Net (loss) on investments</b>	<b>(5,963)</b>	<b>-</b>	<b>-</b>	<b>(5,963)</b>
<b>Transfers between funds</b>	<b>(103,536)</b>	<b>103,536</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(45,523)</b>	<b>25,000</b>	<b>40,426</b>	<b>19,903</b>
Fund balances brought forward	358,933	142,000	100,090	<b>601,023</b>
<b>Fund balances carried forward</b>	<b>313,410</b>	<b>167,000</b>	<b>140,516</b>	<b>620,926</b>

## 16. Restricted funds

	Balance at 1 Apr 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2020 £
<b>Zambia</b>					
Specsavers	55,259	195,737	224,715	(38)	26,243
<b>Sierra Leone</b>					
The Clothworkers' Foundation	9,856	142,500	123,809	19,125	47,672
Laing Foundation	73	-	73	-	-
Maitri	2,857	47,240	50,837	5,585	4,845
Big Give	7,691	465	5,953	-	2,203
Charles Hayward	1,591	-	622	-	969
State of Guernsey	7,514	7,513	14,857	-	170
USAID	-	63,339	44,505	-	18,834
<b>Burkina Faso</b>					
Bobu Dilasou	-	-	1,199	1,199	-
<b>Ethiopia</b>					
Support a School	56,542	62,958	48,764	-	70,736
<b>Ghana</b>					
Steel Charitable Trust	(867)	5,000	4,133	-	-
Vision for a Nation	-	4,443	4,443	-	-
	140,516	529,195	523,910	25,871	171,672

Restricted Funds 2019	Balance at 1 Apr 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2019 £
<b>Zambia</b>					
Specsavers	28,350	168,713	141,804	-	55,259
PALA	(165)	-	(165)	-	-
<b>Sierra Leone</b>					
The Clothworkers' Foundation	-	39,000	29,144	-	9,856
Laing Foundation	496	5,000	5,423	-	73
Maitri	12,529	35,430	45,102	-	2,857
Big Give	39,456	1,616	33,381	-	7,691
Charles Hayward	-	14,400	12,809	-	1,591
States of Guernsey	-	7,514	-	-	7,514
<b>Burkina Faso</b>					
Christmas 2015 Appeal	11,744	-	11,744	-	-
Bobo Dioulasso	-	19,630	19,630	-	-
<b>Ethiopia</b>					
School screening	-	9,679	-	-	9,679
Christmas 2018 Appeal	-	47,845	982	-	46,863
<b>Ghana</b>					
Steel Charitable Trust	7,680	-	8,547	-	(867)
	100,090	348,827	308,401	-	140,516

### Purpose of funding:

#### 1. Specsavers

- For vision centres, education, training, and support outreach programmes in Zambia.

#### 2. The Clothworkers' Foundation

- To establish and equip Vision Centres in the three districts of the eastern province of Sierra Leone.
- For a three-year Primary Eye Care project in the Eastern Province of Sierra Leone.



## 16. Restricted funds (cont.)

### 3. Maitri Trust

- For increased access to eye care services in Bombali district of Sierra Leone.

### 4. Big Give

- For continuation of the programme in Eastern Province, Sierra Leone.

### 5. Charles Hayward

- For upgrade of Koidu Vision Centre in Eastern Province, Sierra Leone.

### 6. States of Guernsey - Guernsey Overseas Aid Commission

- For strengthening access to eye health services in Sierra Leone.

### 7. USAID

- For a school based eye health programme in Sierra Leone.

### 8. Bobo Dioulasso

- For installation of a new Vision Centre in a hospital in Bobo Dioulasso.

### 9. Support a School (including Christmas Appeals)

- For school based child eye care programmes in Sierra Leone, Zambia, and Ethiopia.

### 10. Steel Charitable Trust

- To fund volunteer assignments to Ghana.

### 11. Vision for a Nation

- To fund a baseline survey for the school screening and eye healthcare project in Central Region Ghana.

### 12. Laing Foundation

- To fund the purchase of a vehicle and four years of vehicle maintenance and driver salary in eastern province of Sierra Leone.

## 17. Designated funds

These are funds, identified by the Trustees, allocated for future development.

	£
Balance designated funds at 1 April 2019	167,000
Expenditure	(10,833)
Transfer to unrestricted reserves at 31 March 2020	(156,167)
<b>Balance designated funds at 31 March 2020</b>	<b>Nil</b>

At the end of last financial year ended 31 March 2019, the Trustees designated funds of £167,000 to spend on unrestricted programme activities.

Spend of £10,833 was incurred primarily on a week-long workshop in June 2019 for our Country Directors to work on various aspects of programme development and build their capacity in a number of areas such as monitoring, evaluation and learning (MEAL), programme quality improvement, proposal development, safeguarding, crisis management and building and strengthening networks

The Trustees have removed the designation on the balance of designated reserves to allow greater flexibility in financial planning in response to the coronavirus crisis and impact on the charity's unrestricted reserves and cash flow.

## 18. Post balance sheet events

The outbreak of COVID-19 has had a significant impact on the charity operations in the year commencing 1 April 2020. The UK Government imposed lockdown measures in England in March 2020. The charity responded by immediately closing the office, warehouse and recycling centre to ensure staff safety and in line with government guidelines regarding non-essential activity.

Using detailed cash flow forecasting, we modelled mid-case, worst-case, and best-case scenarios for our budgeted income streams and fixed and variable cost base. In light of the expected decrease in unrestricted fundraising income from sporting event cancellations, the certain loss of unrestricted income from the recycling centre closure, the delay and postponement of restricted programmes with the resultant loss of unrestricted cost recovery, we took the following actions on our cost base: we furloughed 70% of our UK head office staff, we reduced hours of staff, we stopped or paused all non-essential variable spend.

With the support of our excellent supporters and partners we were able to secure unrestricted funding in excess of £176,000. This funding combined with the significant grant income from the Coronavirus Job Retention Scheme has enabled the charity to navigate the initial phase of the impact of the COVID-19 pandemic and to maintain going concern status.

The market value of current asset investments, comprised of preference and equity shares, was significantly impacted by the uncertainty surrounding the emerging COVID-19 pandemic at the Balance Sheet date. An unrealised loss of £17,671 was recognised in the current financial year. The investment value of the portfolio has increased by £14k post balance sheet date to £70k at the beginning of August 2020.

No adjustments have been made to any figures in the accounts as a result of the COVID-19 pandemic.

## **Our Honorary Vice Presidents are:**

Sir Trevor Mc Donald OBE  
Fiona Bruce  
Dame Mary Perkins DBE  
Brian Ellis MBE

## **Our Honorary Life Members are:**

Ruth Davies  
Michele de Vaal  
Wendy Dick  
Brian Ellis MBE  
Felicity Harding  
Philip Heal  
Jeremy Jalie  
Tym Marsh  
Peter Mills  
Brian Mitchell FCA  
Frank Norville  
David Parkins  
Professor Rachel North  
David Scott Ralphs  
Karen Sparrow  
Kath Stott  
Clive Williams  
Vera Wilton

## **Institutions, Trusts & Foundations:**

Beatrice Laing Trust  
Maitri Trust  
Charles Hayward Foundation  
States of Guernsey  
The Clothworkers' Foundation  
The Steel Charitable Trust  
USAID

## **Corporate Partners:**

Dunelm Optical  
DX Delivery Services  
Essilor Group  
Hakim Group  
PALA Eyewear  
Specsavers

## **Vision Aid Overseas is a supporter/member of:**

International Agency for the Prevention of Blindness (IAPB)  
EYElliance  
Our Children's Vision  
Clearly