



Vision Aid Overseas
Annual Report 2020 - 2021

Message from the Chair and CEO

Dear friends of Vision Aid Overseas,

We recognise it has been a challenging year for everyone, and we appreciate you standing by us. Therefore, it is a real pleasure to share our Annual Report with you for the year ending 31 March 2021.

Despite the past year being characterised by the Covid-19 pandemic and everything that came along with it and working with uncertainty becoming the new norm, the year still had many positive outcomes for Vision Aid Overseas and its work. This activity was possible due to the hard work, perseverance, and resilience of our staff, trustees, and volunteers who, with our trusted partners and supporters, ensured that eye care was still being safely delivered to those in need during such turbulent times.

During the past year, despite local country lockdowns that led to temporary suspension of programme activities of up to three months, we still enabled more than 146,012 people living in poverty to access affordable glasses and eye care. Working with our partners in Africa, we helped improve vision, productivity, and the lives of many in the communities we were active in.

We also continued to drive our strategic ambition in three of the four countries where we work, in Sierra Leone, Zambia, and Ethiopia, focusing on strengthening sustainable eye health services. With national governments and local partners focused 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), we have continued to make progress on our Strategic Ambitions. We reached a total of 27,206 people through Primary Eye Care, working with 240 Community Health Workers and 16 Community Health Officers, and reached 49,254 children in schools, providing screening, glasses, and referrals for other eye conditions.

We also continued to focus on training and strengthening the local human resource capacity for eye care, particularly at the local level through the School-Based Eye Health programmes. Four professional eye health workers and 376 teachers received training in eye care. The pandemic compromised the availability of eye health workers and training opportunities. However, significant impact was still achieved, leading to greater capacity and sustainability of eye care services (see report under Goal 2 for further details). We also supported partner hospitals, vision centres, and communities with essential infection prevention items such as masks, gloves and sanitisers, to combat Covid-19 and ensured all programme activities were delivered safely.

Despite coping with the pandemic in the UK and a switch to online and remote working and coordination, 21 professional volunteers supported our programmes and partners throughout the year. This engagement was achieved by setting up a volunteer-supported training and education group that switched from previous face-to-face facilitated training to online and remote training formats and remote mentoring, which we will now continue to strengthen and scale in coming years.

Our global programmes team continued to support programme partners and activities and cope with the pandemic's challenges. They were also kept busy continuing with programme development and securing funding with the support of the fundraising team. As a result of this combined effort, four new programmes will start in 2021 with £645k of new funding. These will include: a new Spectacle Campaign programme for Sierra Leone (strengthening the Vision Centres and building

awareness and demand in the surrounding communities), which obtained one-year funding starting in October 2021; scaling up the School-Based Eye Health (SBEH) Programme in Ethiopia, which has secured three years of funding from a German Foundation, this began in April 2021, and is in final approval for 18 months funding from USAID Childhood Blindness Programme (CBP) to take the SBEH programme to a new geographical area with a new partner; and scaling of the School Eye Health in Zambia secured funding from USAID CBP to start in August 2021. A few other programme proposals waiting for decisions include two research grants in partnership with universities and a social enterprise project in Ghana.

Since the pandemic started in early 2020, Vision Aid Overseas took measures to mitigate the impact on the organisation and funding through making use of the furlough scheme immediately (and until October 2020), putting together a crisis budget with down-casted predictions for unrestricted funding due to the severely impacted fundraising environment, detailed cash-flow forecasting which has continued, cutting our costs where possible (including closing down our recycling operation early), and reaching out to our trusted partners for support. We also had to fast-track change management projects, such as moving to a cloud-based IT system, including a new CRM database to help staff work from home.

Unfortunately, this meant we said goodbye to our recycling team earlier than planned, and we thank them again for their service and contribution to Vision Aid Overseas' work.

We are very grateful to two partners, in particular, the Clothworkers Foundation and the Maitri Trust. They between them committed £150,000 of funds, which enabled us to retain key staff, particularly in fundraising and programme development and support, which has yielded good results. We did receive some big disappointments, including the cancellation of agreed funding from UK Aid for Ghana (as part of UK Aid cuts across the board) and the postponement of a corporate-funded programme for Zanzibar, both of which would have started in April 2021 and both as direct results of the Covid-19 pandemic.

Our new Head of Fundraising and Communications (Amber Woodward-Brown), started in September 2020 during lockdown with the immense pressure of a changing landscape for fundraising, hit the ground running, creating a new Fundraising and Communications strategy, including new plans for corporates, major donors, and legacies. Her fundraising team did a fantastic job keeping membership and regular donations stable and running a very successful Radio 4 appeal, Christmas Appeal, and other appeals.

Despite these efforts, we will close the year with our overall income down from £1,285k in 2020 to £864k and with unrestricted funding having been hit the hardest, falling from £756k in 2020 to £363k. But we will still finish the year in a reasonable position financially. With new programmes starting during 2021 and electing six new trustees to the Board, there is every reason to remain optimistic.

Following on from the World Health Organisation (WHO) Global Report on Vision in late 2019, which brought much-needed attention to the problems caused by Visual Impairment caused by Uncorrected Refractive Error (URE), the 74th World Health Assembly agreed to adopt two new ambitious eye health targets for 2030 addressing the two leading causes of blindness and vision impairment - cataract and refractive error. All countries have committed to a 40% increase in effective coverage of refractive error by 2030, which we will support governments and other partners in the countries where we work to achieve. In addition, the UN General Assembly has since committed countries to eye care for all by 2030 which will give our work further momentum.

Vision Aid Overseas was elected to the Steering Group of the new Coalition for Clear Vision, set up to achieve “affordable and permanent access to quality eye care services and glasses for ALL who need them throughout the world by 2050”. It is a global coalition of eye health NGOs, social enterprises, private-sector and professional organisations committed to developing solutions, scaling services and creating markets.

We signed off on our new Vision Aid Overseas Strategy to 2030 and five year country strategies to 2026 for Zambia, Ethiopia, and Sierra Leone, which are ambitious, address the increasing need for eye care, and describe how we will achieve impact. We look forward to sharing these with you and increasing collaboration with our partners, members, and supporters to achieve the step-change necessary for eye care and access to glasses and ensuring the future sustainability of Vision Aid Overseas.

Nora Colton, Chair

Nicola Chevis, Chief Executive Officer

Impact Summary:



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, set of Strategic Principles and Strategic Goals. This is the last year that we will report on this framework as we launch our new strategy to 2030 later in 2021. The Vision and Mission will remain unchanged.

- 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.

Four key programmatic intervention areas continue to 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 Human Resource for Eye Health 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

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.

This year our programmes faced unprecedented challenges. Restrictions put in place due to the Covid-19 pandemic meant that all programmes were suspended or significantly scaled back for at least three months from April 2020, and even following that there were intermittent lockdowns as cases of Covid-19 increased. Despite this, thanks to the hard work of our dedicated in-country teams and partners, we were able to continue to make progress in all our country programmes. A summary of the key achievements in each country can be found below.

Each of the country managers began the process of developing their five year country strategies, which will be finalised and approved early next year. These were developed in consultation with country partners and in response to the needs identified and articulated in the National Eye Health Plans. These strategies will provide the road map for the programme development over the coming years, and we will be actively seeking partnerships and collaborations to help us to deliver on the ambitions.

Ethiopia

As well as being affected by the Covid-19 pandemic, Ethiopia has also been faced with many periods of instability throughout the year. These two things combined resulted in restrictions in travel, frequent school closures and restrictions on gatherings. Although the worst of the conflict has been centred in the Tigray region, yet there have been other hotspots, including in our project location of Nekemte in East Wollega, Oromia. Our thoughts are with all those who are affected by the conflicts.

Despite that, during the times of relative stability we were able to complete a **school-based eye health pilot project in East Wollega**, covering 20 schools, thanks to our **Support-a-School** campaign and contributions from **Essilor's 'Vision For Life™' social impact fund, Essilor UK Limited, Farther & Sun Limited – trading as Pala, and Beatrice Laing Trust**. We trained 40 teachers in basic vision and eye health screening, and they went on to screen 8,800 children across the 20 schools. The mobile eye clinics did follow up visits to the schools to examine the children that had been identified as having a problem with their eyes. They saw 1,063 children and dispensed 119 pairs of glasses on site. Teachers were also screened, and 118 received glasses. The project also established a new Vision Centre at Wollega University Referral Hospital (WURH) and two Optical technicians were trained by VAO's in-house Technician from our Zambian office, David Mwitumwa.

Our partnership with the **Ethiopian Evangelical Church Mekane Yesus/Development and Social Service Commission (EECY-DASSC)**, and with technical support from **Exeter Ethiopia Link**, has really strengthened the approaches used, leveraging on the great work they have been doing through their Inclusive Education Project (IEP) to ensure that the approach to School Eye Health (SEH) is inclusive and no child is left behind. We have now secured funding to expand the SEH programme in East Wollega to 79 new schools in three districts over the next three years, starting in April 2021, and will be focussing on the integration of services and making sure children who are not in school are also reached through the programme.

Alongside this project in East Wollega, we have been working with **Save the Children Ethiopia** to develop a joint programme that would integrate School Eye Health (SEH) into the School Health and Nutrition (SHN) Programme. The programme was approved through to the final stage of USAID's Child Blindness Program (CBP) funding, and is currently being finalised, with an anticipated start date later in 2021.

Our long-term partners **Grarbet Tehadiso Mahber (GTM)**, have continued with their fantastic work at the two vision centres in Butajira and Batu/Ziway. Over the course of the year they managed to screen over 40,000 patients, refract 5,890, and dispense 4,634 pairs of glasses. Fantastic achievements considering the considerable challenges faced this year.

Our Country Manager, Belachew Paulos is an active member of the National Committee for the Prevention of Blindness (NCPB) and has remained in post as Chair of the Technical Working Group for School Eye Health.

Ghana

Resource constraints due to Covid-19, coupled with some bad news from UKAID, the Ghana programme has largely remained in the development phase this year. We had high hopes when the programme with the Ghana consortium (Vision for a Nation, Operation Eyesight Universal and Vision Aid Overseas) was approved for funding by UKAID, and much preparation and planning went in, in advance of the anticipated start date of January 2021. Unfortunately, after the announcement by the UK Government that the UKAID budget was being reduced, and the subsequent merging of the FCO and DFID into the FCDO, we were notified that the funding was being revoked. This was a significant blow to all members of the consortium and the Ghana Health Service (GHS) who have worked together for the past three years developing this comprehensive eye health programme.

We have continued our exploration of social enterprise, working in partnership with Challenges Ghana to refine the model. We have submitted a number of applications for funding of the pilot but are yet to be successful. We are continuing to explore ways in which we can access investment funding over the coming year to pilot this innovative approach.

Sierra Leone

This year we saw a continuation of our **Primary Eye Care (PEC) programme**, funded by **Clothworkers**. Although we saw a drop in numbers due to the restrictions from Covid-19, things picked up in the second half of the year. This year 27,206 people were screened by PEC workers across all 16 Peripheral Health Centres (PHCs). One hundred and forty-six (146) people were referred to district hospitals by PEC workers, 648 spectacles were dispensed, and over 13,000 were given eye medications. This is lower than planned because the Community Health workers were unable to do their door-to-door screenings during the worst of the Covid-19 outbreak, however considering the circumstances it is reassuring that a significant number of people received the care and treatment they needed during this time.

Our **School Eye Health (SEH) programme** funded by **USAID's Child Blindness Programme (CBP)** which started in September 2019 continued into its second and final year. This was a significant challenge as the schools were closed for many months during the Covid-19 restrictions, meaning activities had to be delayed. Despite that, we managed to get things back on track and a further

15,414 children were screened by 158 trained teachers across 79 more schools, taking the total across this SEH programme to over 40,270 children across 159 schools. The mobile clinics will now follow up and do full examinations on those that need it. They will issue glasses and/or medication and refer any children with more complex needs to the eye department in Kenema hospital.

Thanks to a grant from **Fundación Vision Mundi**, we were able to re-build and re-equip Koidu Vision centre that was destroyed by a fire in June 2019. Initially the plan was to convert a shipping container to provide temporary housing for the Vision Centre, however, in the planning stage it became clear that a more permanent structure would be much more appropriate and could be done within the same budget. Construction of the workshop was finally completed in October 2020. Equipment was sent and the Vision Centre was fully functional again in February 2021. The workshop was officially presented to the District Health Management team (DHMT) in a special opening ceremony on Tuesday 23rd March 2021. The Medical Superintendent of the Koidu Government Hospital remarked:

“We are now relieved from the numerous questions that came our way with regards to eye care services, especially spectacles. We can now stand tall and talk with confidence in terms of complete eye care services in Koidu Government Hospital and want to thank Vision Aid Overseas and its funders for such a wonderful work and I urge the people of Kono to make use of this opportunity.”

We have continued to support all four Vision Centres (3 in Eastern Province and one in Northern Province), and collectively they screened 11,628 patients, refracted 2,096 and dispensed 916 pairs of glasses over the past year. To try and increase the awareness of and demand for services and the productivity of the Vision Centres, we have been working with Jonathan Hall from Jonathan Hall Opticians to develop a community-based project which is now being piloted in Kailahun district. As well as funding the project, Jonathan has given many hours to developing a series of training materials and videos to offer the Optometry Technicians at Kailahun and the other Vision Centres opportunities for professional development. This will continue over the next year and we are very grateful for Jonathan’s support.

Covid-19 response

We were able to support the Covid-19 response efforts, thanks to the Clothworkers Foundation for giving us the leverage to pivot part of our project funds to the tune of £5,156 to support the response to the pandemic in our operational areas. The funds were used to support the District Health Management Team (DHMT) to carry out Surveillance, Case Management, and quarantine activities and for the procurement of PPE for 16 Peripheral Healthcare Units (PHUs) and four Vision Centres. It was timely to support the DHMT, PHUs and Vision centres as they were already running out of supplies of PPE, especially gloves, soap, hand sanitisers and masks. A more detailed report on the Covid-19 response in Sierra Leone can be found on our website [here](#).

Zambia

We started the first year of the next three year phase of work supported by **Specsavers**, focussing on two key objectives:

The first is to **integrate primary eyecare into primary healthcare** in Zambia, through the adoption of the WHO-AFRO Primary eyecare guidelines.

Over the past 10 years, Vision Aid Overseas, in partnership with Specsavers, has made significant progress in bringing eye healthcare services and commodities such as affordable spectacles to many in Zambia, especially people at the base of the pyramid who previously could not access or afford mainstream eye health services and spectacles. This has been demonstrated by the establishment of Vision Centres across all of Zambia's ten provinces. However, due to longer travel time from communities to the provincial centres where many healthcare services are delivered, many people remain unable to access even the most basic eye health and vision screening, leaving behind a huge access gap for eye care services. In view of this, eye health service decentralisation through integration of Primary Eye Care (PEC) into Primary Healthcare (PHC) is imperative in ensuring expansion of access, especially for underserved communities.

Following the launch of the Primary Eye Care Training Manual by the WHO Africa Regional Office (WHO-AFRO), an opportunity was created to strengthen the capacity of health personnel (without formal eye health training) to manage patients with eye problems at the primary-level health facilities across the continent. VAO Zambia initiated the conversation with the Ministry of Health (MOH) and other partners to start the process of integration of primary eyecare into primary healthcare in Zambia.

Activities leading to the integration of PEC into PHC were delayed until September 2020 due to the Covid-19 pandemic. However, with the easing of public health restrictions, activities to rollout the training resumed in September 2020. We began by hosting a partnership meeting during which we shared with other eye care partners our intentions to support the Ministry of Health (MOH) with the integration of Primary Eye Care into the Primary Health Care system in Zambia and sought to explore opportunities for collaboration. Together with Orbis, we were tasked to come up with a road map to achieve integration through a roll out of the PEC training.

The first step was to contextualise the training to the Zambian context. This was done over a week-long workshop attended by all the eyecare NGOs working in Zambia, alongside representatives from the National Eye Care Unit (NECU).

Master trainers training sessions were then jointly organised by VAO and Orbis. The training objectives were to familiarise master trainers with the Zambia PEC training manual from the perspective of a trainer and ensure all training materials were appropriate and available. Nine consultant ophthalmologists from Lusaka, Kitwe, Ndola, Chipata and Choma attended the training as well as a Chief Nursing Officer from Lusaka. The role of participants was defined and locations for their facilitation of the rollout across the country outlined.

VAO and Orbis will collaborate again to support the trainers to cascade the training. In the coming year, VAO will support the cascading of the training in Chinsali District, and Orbis has committed to supporting the roll out in Lusaka District. It is expected that as a result of the training, primary health facilities in both districts will have personnel with knowledge, skills and resources to treat or refer patients with eye problems. Basic equipment will be procured to enable PHC health staff to carry out eye health care services and reading glasses and basic eye drops will be available at the primary health centres.

The second key objective is to **integrate school eye health into a national school health plan.**

In 2019/2020, VAO conducted a pilot School Eye Health Program in Kafue District with the aim to identify and test a replicable and scalable model for identifying eye health problems in children within a school setting and to address them in a timely and appropriate manner as highlighted in the

protocol. One hundred and fifty-four (154) teachers were recruited and trained to conduct the initial school screening which covered 18,713 children from 73 schools.

One of the first activities we did under this objective was to commission a scalability assessment. In partnership with the Queens University Belfast, we carried out a scalability assessment for the School Based Eye Health Programme to identify key factors that are facilitating or hindering the scaling up of the programme. WHO-Expand Net tools were used to ensure rigour of the assessment and strategies development. The objectives of the scalability assessment were (a) to identify and evaluate the essential components and operations of an effective school-based eye health programme, (b) to determine roles and to assess existing capacities within user organisations for scaling-up, (c) to identify environmental facilitating and inhibiting factors for scaling-up, (d) to estimate the minimum resources necessary for scaling-up and (e) to propose strategies and to make recommendations for an effective and sustainable scaling up. The report makes several observations of the facilitating and inhibiting factors to scaling up and made concrete recommendations to inform the SEHP scale up.

The pilot in Kafue had generated a significant amount of learning that was used to revise the protocol for use in the scale up phase. Data collection tools were also revised to ensure that all the relevant data is adequately collected in future SEH programmes.

The advent of Covid-19 meant that all activities had to be suspended in the light of the public health restrictions that were introduced by the Ministry of health. These measures were however eased in September 2020 which allowed the resumption of the program. This year, we were able to expand the services out to Kabwe district, covering 40 new schools and 31,686 learners.

In all, 175 teachers from 41 schools were taken through the Teacher Screening training workshop within seven days, with an average of 25 teachers per cohort. The teachers then conducted the eye health screening across the 41 schools reaching 25,040 learners. The Mobile Eye Clinics (MECs) followed on from this, and a total of 2,831 people were examined by the health team (2,339 learners and 492 teachers). The data from the clinics (prescriptions issued, glasses dispensed, eye drops dispensed and referrals made) is being processed and will be reported in next year's results.

In addition to the Specsavers programme, we had generously received support from **Fundación Vision Mundi** to strengthen human resources for eye health in Zambia. The grant was two-fold.

- 1) They provided funding for two of the Optometry Faculty to complete their master's education in optometry. The master's program is a two-year program comprising the Advanced Clinical Optometry in year one and Advanced Applied Optometry and Research in year 2. The Curriculum for the program has already been developed and is a comprehensive hybrid curriculum. It was arrived at after a review of curricula from difference countries but contextualized to local needs and realities. It focuses on both lectures and student-centred learning. The teaching staff are mainly Ophthalmologists with Professor Muma (who is also the acting National Eye Care Coordinator) as Academic Head.

The program was expected to commence in April 2020 but had to be deferred due to the advent of the Coronavirus pandemic as a result of which most activities were disrupted in Zambia. While many learning institutions resorted to online classes, the Masters Program being new, could not be launched under the circumstances. Its launch was therefore postponed to this year, March 2021. The fees for the two Students have been paid for year one and lectures are scheduled to start in April 2021. It is anticipated that the two students will graduate in February 2023 in readiness to join the academic staff of the MSc. in Optometry.

2) Low Vision Training

Low Vision remains a neglected area of eye health across Zambia, which led VAO to develop a 2-week low vision course that 62 eye health professionals in Zambia have benefitted from to date. This was so well received that we were requested to train local professionals to deliver the training themselves in future, through a “training of trainers” workshop to ensure the skills are left in the country in the long term. Vision Mundi agreed to fund the development and delivery of this course, which will train six members of the eye health workforce as trainers in basic Low Vision services, including identification, treatment and rehabilitation.

Originally, we had intended for the course to be delivered in autumn 2020, but due to the coronavirus pandemic and the suspension of international travel, the course had to be postponed. The current expected delivery date is from October 2021, if travel is permitted and the course can be delivered safely. In the meantime, much work has been done to get the course and the training materials ready. During the summer of 2020, a working group of Optometrists with Low Vision and rehabilitation skills was formed to develop and design the training materials. The workgroup, working remotely and volunteering around their work and family life, created a basic Low Vision course with resources, so the delegates attending the Training of Trainers (TOT) course will have a ready-made course with resources they can deliver to others. The Low Vision Course is modular, thus allowing for the course to be delivered in one week or in bitesize modules. In addition, with support from volunteers with experience of designing TOT courses, the two-week TOT course will be developed to give the six Zambian Optometrists the skills and confidence to deliver the pre-written basic Low Vision course. So far seven professional volunteers, with a vast knowledge of Low Vision, working under the guidance of VAO’s Director of Training and Education and Professional Volunteer Co-ordinator, have given in excess of 200 volunteer hours to create training materials and work is ongoing.

Covid-19 response

With thanks to funding from Specsavers, who allowed us to pivot some of the funding towards the response, we urgently procured Covid-19 prevention items for donation to the Ministry of Health. These items were distributed to three Eye Health Care Institutions in Lusaka: Vhainama Eye Clinic, Levy Mwanawasa Eye Clinic and University Teaching Eye Hospital. Items in this support package included 2,344 reusable face masks, 840 bottles of hand sanitizers and 672 bottles of liquid hand washing soap. Further, in partnership with **Orbis International Zambia**, VAO was able to procure 3,500 Covid-19 prevention posters and 220 social distancing stickers in order to encourage compliance with adopting the preventive measures. We are proud to be a part of that.

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.

Following the 2019 review into our volunteering programme, we have focussed on implementing the recommendations that came out of it. Some of these have been adopted immediately, but due to restrictions on travel in light of the Covid-19 pandemic, no international assignments took place this year, and as such, there were limits to how far we could move forward with some of the recommendations. This year has also forced us to further examine how we work, and the rise in remote working and virtual training will undoubtedly have an impact on how we move forward in a world where pandemics may become more a part of life, and where the climate emergency is forcing us to operate in a more environmentally friendly way.

Below is a summary of how we have progressed this year against the decisions that came out of the 2019 review:

- 1. All assignments/volunteer roles should be designed by the Country Programme team (with strong participation of local partners).** This is now the standard for how volunteering roles are identified. The Country teams have been working on their five year strategies for 2021-2026, which will be finalised early next year. Within this, they are looking at how volunteers can help us to deliver on these strategies in the context of the other recommendations below.
- 2. VAO should diversify volunteer roles (e.g. non-optometry).** This is being explored within the country strategies and throughout the organisation as a whole. Although we have had no international assignments this year, we were able to enlist the support of a dedicated group of volunteers to support with the development of training and education materials that could be delivered in our programmes. Four volunteer-led working groups have developed training materials and courses in areas of refraction, paediatric refraction and low vision. In March 2021 a small workgroup was formed to create a modular Training of Trainer (TOT) course, utilising the skills of volunteers from training and education cadres. Together, 21 volunteers have dedicated 966 hours towards developing these education and training materials that have been designed to be delivered in country by local trainers, or remotely. We expect this way of remote working to continue for some time. We are also exploring other ways for people to volunteer in the UK to support the organisation.
- 3. VAO should consider longer term placements.** This is being explored within the country strategies in light of requests from country partners, in particular academic institutions, that would like support to the development of the Optometry faculty. We will move forward with this once international volunteering becomes viable again.
- 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).** Little progress has been made on this yet, but we hope that opportunities will emerge as we start to strengthen our relationships with Universities and the private sector.
- 5. VAO should better measure the impact of volunteering in terms of development outcomes.**

We are including KPIs for volunteering into our wider Monitoring Evaluation and Learning Framework. More work will be done on this as the volunteering programme picks up again in the wake of Covid-19.

6. **VAO should offset flights using the certified initiatives' UN Carbon Offset Platform.** We are committed to doing this with immediate effect and have factored costs into our budgets. This will be done for all VAO air travel going forward.
7. **VAO must review the Financial Model of Volunteering and further Corporate Social Responsibility opportunities.** This will be a priority to look at once it becomes safe to travel and international assignments are able to resume.
8. **VAO should expand and strengthen post-project volunteering and pilot a Remote Mentoring Scheme.** We have developed a remote mentoring scheme and are currently seeking funding to get the platform up and running. We hope to have this up and running in the next year.
9. **VAO should explore "in-house"/south-south models of volunteering.** We have started with this already, with an Optometrist in Sierra Leone dedicating some of his time as a volunteer to work with some of our UK-based volunteers in delivering a training programme to Optometry Technicians in Sierra Leone. We hope to see this develop in the coming years.
10. **VAO should develop a clear position on volunteering (including a clarification on when we support outreach).** This has been done, and can be found on our website [here](#).
11. **VAO should consider further how we work with Universities.** This has also progressed over the past year, with links forged with universities in the UK and the US. The relationships have involved exploring research opportunities, and a number of joint proposals have been submitted for research projects in our programme countries. We also maintain strong relationships with Universities in Ghana, Ethiopia and Zambia.

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

Total income 2020/21 was £864 in 2020/21, a 33% fall from last year (2019/20: £1,285k).

Our key approach remains relationship fundraising. As a small but ambitious charity, we know that building long-term, sustainable relationships with all our supporters is the best use of our resources and enables our vision and mission to flourish.

Appeals

The year 2020/2021 was a year like no other, and we, as an organisation, decided that the need was there to create an emergency appeal in July 2020 to enable continued sustainability in such uncertain times and we were delighted to have some truly generous support, raising more than £150k for organisational support from The Clothworkers Foundation and The Maitri Trust (who gave £50,000 and £100,000 respectively). Additionally grant income from the Coronavirus Job Retention Scheme was received.

Over the past year, we benefited from a number of successful appeals; in October 2020 we were delighted to partner with Oti Mabuse, star of Strictly Come Dancing, around our World Sight Day appeal on Radio 4, which received extensive coverage and brought in just over £20,000. The annual Christmas Appeal was also a huge achievement with thanks to all our donors. We were able to utilise

some new online advertising to great success and were able to raise in excess of £23,000 of unrestricted income through our 'Bring Christmas into Focus' appeal.

Additionally, we were enthused to have made some exciting changes to our 'Go for Glasses' appeal and hope to create an annualised event to enable the general public to engage in the appeal every year. We also had success from a new appeal 'Vision for a Village' which has been created after the highly successful pilot scheme in the Kailahun district, Sierra Leone. The pilot, completely funded by Johnathan Hall Opticians (member and premier fundraiser), has demonstrated the very real need for an outreach service from our vision centres to the communities most demanding support but great distances away. The programme has already begun, and the appeal helped to boost this pilot and begin the work on the next village.

Community Fundraising

Unrestricted funding is vital to any charity so it can pursue its vision and mission, without being restricted tightly on its spend. We continue to diversify our income streams, building on existing success whilst pursuing innovative and strategic avenues. We have created and implemented a diverse and challenging three year fundraising and communications strategy with dedicated working documents to support the way forward.

We are especially thankful to our regular donors, even more so during such challenging times as Covid-19. Giving in this way is so valuable to VAO because it helps us to plan for the future, with income we can rely upon. We have retained the vast majority of our regular donors and have plans in the coming year to grow this income stream. Similarly, we are thankful to our extensive member base, who by making a financial contribution each year, are helping the charity to thrive. The members also form an integral part of the organisation, many sitting on focus groups to help steer and guide the charity on subjects such as Education and Training and the Membership package itself.

Our London Marathon Golden Bond places continue to be a valuable asset. This year, we were thankful to the six runners that trained hard and fundraised even harder for us and achieved not only their own personal bests' but managed to boost their targets and in some cases far outstrip them.

Partnerships

We have also deepened our long standing, highly valuable and effective partnership with Specsavers, now celebrating the momentous 10-year anniversary, we are poised for further exciting steps on the next part of this journey together. We have also been able to strengthen our ongoing partnership with Essilor Global who has contributed to the equipping and stocking of Vision Centres in Ethiopia, and in the UK, Essilor Ltd employees continued to fundraise for us.

By working with our country teams to develop high quality programme proposals, VAO continues to grow income from institutional funders, corporate foundations, and other trusts, all of which are willing to support large scale, multi-year programmes that have a high impact and which are more sustainable.

We are proud to retain the support of the optical sector, with more than 500 practices throughout the UK raising funds for VAO. In the past year too, we have extended our partnerships with a variety of businesses, particularly those aligned with our values, such as the ethical eyewear business Pala. With reciprocal marketing in particular, these partnerships are helping to raise awareness as well as funds.

We were proud and grateful to once again benefit from a number of legacies in the past year, which while these came in much less than former years (£48k, a decrease of 85% against the previous year's £319k), they have still been able to make a very real difference. To be the charity of choice in someone's planned giving is a privilege and is testament to us building good relationships over many years. As part of the new Fundraising Strategy, we have partnered with Make a Will Online and are now able to offer a free Will writing service to our donors to further this income stream.

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

Our professional volunteer programme is focussed on harnessing the valuable resource that volunteers provide, in a way that meets the needs of the programmes and aligns with the Global Standard for Volunteering for Development, which VAO is now a committed supporter of. Therefore, rather than measuring progress through the number of volunteers we are engaging with, our priority is to continue to engage volunteers in new and interesting ways that provide value to our programmes, value to the organisation, and value to the volunteers themselves. We are doing this through focussing on the approaches detailed in Goal 2 above, and we will continue to engage with our volunteers and members in order to keep evolving the ways we can work together to achieve greater impact.

As mentioned under Goal 2 the way we engage with our volunteers is changing in light of the review that was conducted in 2019, and even more recently in light of the pandemic. All volunteering roles are now advertised on social media and our website, which widens our reach to help grow and diversify our pool of volunteers and members. Our aim is to continue to adapt our approach to engage with as many like-minded professionals as we can, both in the UK and around the world, to support us in delivering on our new and ambitious strategy that will be announced later this year.

Although the majority of our members are individuals and corporates from the optical profession, we also have a small number of non-optical individual and corporate members.

Sadly, we saw a small reduction of individual members during 2020/21, some of whom had been supporting us for many years. Due to the challenges of 2020, we were unable to attract many new members during the year.

During the year, we engaged with our members via social media platforms, our website and newsletter. Although at the start of the year, due to the pandemic, our communications slowed down, we were able to keep updating our members on the work in our countries, and other achievements as the year went on.

Vision Aid Overseas recognises the value of attracting and retaining members, therefore at the beginning of the next financial year (2021/22) we will be looking at our membership package. With the help of a members' focus group, we are exploring how we can improve our offering to, attract, and retain members. In addition, the group will look at how we communicate with our members and wider audience, beyond our current offering, with content that will keep members engaged with VAO.

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 and a few things had been accelerated by the Covid-19 pandemic.

The organisational review into our **recycling operation** held during 2019/2020 had tabled closure of our recycling operation at the end of December 2020 on largely economic grounds. However, 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. When the lockdown continued throughout the year, it therefore made sense to not re-open the recycling facility again before permanent shut-down in December, so it was shut-down permanently in October 2020. We would like to thank the warehouse and recycling staff (Howard Payne, Ila Lilachand, Praful Nayee, Giulio Venturi, Barry Trigg and Mounir Soumbate) again for their valued service over the years. We were also extremely saddened that Giulio lost his battle with cancer in October 2020.

As the office space over the warehouse was also not being utilised over the last year, due to lockdown and the warehouse and office being cleared in October 2020, we started negotiations with the landlord to exit the lease and address the dilapidations. We have been largely working from home in the UK since mid-2020 and will be availing of a co-working space in Crawley, as and when needed in the future. This will be far cheaper and more flexible than locking ourselves into another long lease and adequate for a small team of eight staff based in the UK (five of which are part-time). Future shipments of glasses and equipment for our programmes in Africa will either be shipped directly from the supplier to Africa or via a freight forwarder in the UK. Either way the need to keep an expensive warehouse facility in Crawley has diminished and we can reduce our operating costs accordingly.

In light of the Covid-19 pandemic and reduced income from fund-raising, we also took other measures to cut costs and preserve our reserves and this included keeping up to 70% of our UK Head Office staff on furlough until October 2020, reducing hours of staff and consultants where possible 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 and we were able to raise significant **funding** in response to our plea for support, in excess of £176,000. We would like to thank our many supporters and regular givers again as well as acknowledge the incredible support from The Maitri Trust and the Clothworkers Foundation, who 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** during the summer of 2020 and again recently in Zambia due to variants, we had to suspend much of our programmatic activity for a few months. However, our programme funders have remained very supportive throughout the crisis and agreed to continue paying programme salaries and minimal office costs whilst the programme activities were suspended. We would therefore like to continue to acknowledge this unwavering support from The Clothworkers Foundation, Specsavers, and the USAID Childhood Blindness Programme. In both Sierra Leone and Zambia, we provided support to the national Coronavirus response.

During 2020, Vision Aid Overseas also took other measures to mitigate the impact on the organisation such as **fast-tracked various change management projects**, to enable us to adapt to a changing context. We had to move very quickly to a cloud-based IT system, including a new CRM database to help staff work from home and continue to access and share documents more effectively.

Our **volunteering** also moved online as a result of the pandemic as well as the implementation of the recommendations following the volunteering review, which is captured under Goal 2 and 4.

We moved all of our **governance meetings online**, including quarterly Board Meetings and the Annual General Meeting (AGM) in November 2020. Unfortunately, the Members Meeting due to be held in November 2020 was postponed. The AGM was well attended and noted the presentation of the Annual Report and Accounts to 31st March 2020, the resignation of Geoffrey Ballantine and Vera Wilson (trustees who resigned during the year) and approved the election and appointment of six co-opted Trustees, - Jane Smith (Treasurer), Ving Chan, Katharine Hepworth, Ian Kerr, Naomi Nsubuga, and Richard Rawlinson.

We will be co-opting one further trustee, Jay Varia during 2021, bringing the Board to 12 trustees.

We said goodbye to our Director of Fund-Raising and Communications – Lynn Stevens in September 2020, who moved to Spain and welcomed Amber Woodward-Brown as the new Head of Fund-Raising and Communications.

The internal **Annual Staff Survey** was repeated in February/March 2021 and similar to last year, overall, the survey results were very positive across all the six key areas. Vision Aid Overseas remained very strong in organisational strategy and values, equality of treatment of staff, in management and team working. However, a couple of areas could be improved on, in terms of fostering good working relationships within and between teams and improving communications particularly during lockdowns and with a move to working from home with more interactions taking place online than before. We also need to continue a focus on developing our Human Resources processes that we started a few years ago, to look into annual salary increments and the benchmarking of salaries in different countries, to ensure we remain competitive. This will be looked into later in 2021.

We continued the development of our **new strategy to 2030** during 2020, focusing on consultation with partners and collaborators in the UK and in Zambia, Ethiopia, Ghana, and Sierra Leone. An early draft of the strategy was approved by the Board in May 2021, and we will share it with members to get their feedback during the summer of 2021, before finalising it by the end of the year. We were delighted that the 74th World Health Assembly committed all countries to a 40% increase in effective coverage of refractive error by 2030, followed by the UN resolution and both will give weight to our new strategy whereby Vision Aid Overseas will support governments and other partners in the countries where we work to achieve these goals and targets.

In parallel, we have also been developing **five year country strategies to 2026** for Zambia, Ethiopia, and Sierra Leone, which are ambitious, address the increasing need for eye care, and describe how we will achieve impact and support national governments to achieve their targets. These will also be shared in due course.

Legal and Administrative Information

[Note the Directors are hereafter called “Trustees”]

Directors and Trustees

Nora Colton (Chair)

Ian Davies – resigned 13 May 2020

Lucy Devine (nee Carter)

Hannah Faal¹

Ving Fai Chan² – appointed 13 May 2020

Ronnie Graham

Katharine Hepworth – appointed 13 May 2020

Ian Kerr – appointed 13 May 2020

Priya Morjaria – appointed 13 May 2020 / resigned 25 June 2020

Naomi Nsubuga³ – appointed 13 May 2020

Richard Rawlinson* – appointed 13 May 2020

Jane Smith (Treasurer)

Stephen Thompson

Vera Wilton* - resigned 1 July 2020

*Registered with the General Optical Council.

¹ Registered with the Medical and Dental Council of Nigeria, The Gambia Medical and Dental Council.

² Registered with the General Optical Council, Malaysia.

³ Registered with the Allied Health Professionals' Council, Ministry of Health, Uganda.

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 2021

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 five 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 Head of Fundraising and Communications, the Director of Finance and the Director of Programmes and Deputy Director of Programmes. These four positions with the CEO form the Senior Management Team of Vision Aid Overseas. The overseas programme is led by the Director of Programmes and the Deputy 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 have recently rigorously reviewed 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 Programmes, 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 were currently represented on the recent two major Review groups.

Financial Review

Overview

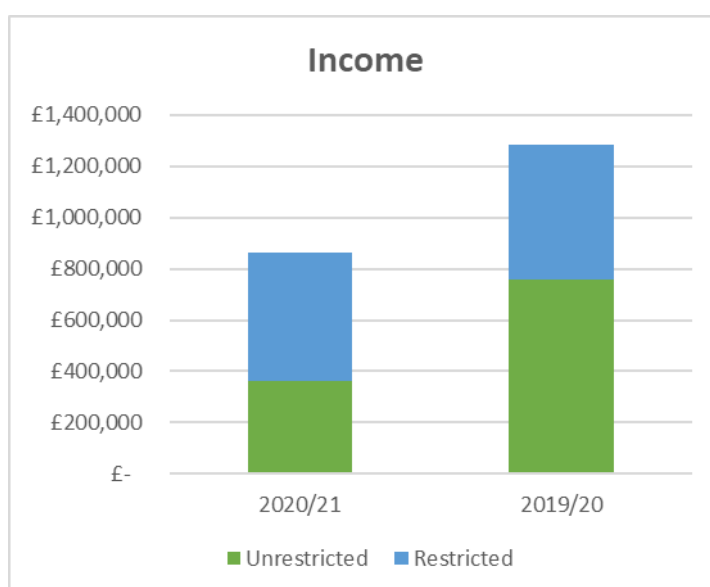
This year's financial results must be viewed within the context of the Covid-19 pandemic and its impact on the internal and external operating environment of the charity. Mitigation plans to conserve unrestricted reserves and cash were quickly put into action at the beginning of the year which coincided with the onset of the pandemic. These actions included utilisation of the Government Coronavirus Job Retention Scheme; targeted fundraising appeals to support core activities in response to the impact of the Covid-19 pandemic; budgeted expenditure scaled back and cut where appropriate; and the closure of recycling and warehouse activities, in response to the outcome of the recycling review, brought forward. These swift actions meant that we ended the financial year in a stabilised position, one that will enable the organisation to move forward and focus on implementing a new and sustainable operating model in 2021/22 and 2022/23.

In total, we raised income of £864k in 2020/21, a 33% fall from last year (2019/20: £1,285k). Over this period, we spent £775k on our charitable activities, 19% less than in the previous year (2019/20: £952k). Expenditure on raising funds of £247k represented a small increase of 4% against the previous year (2019/20: £238k).

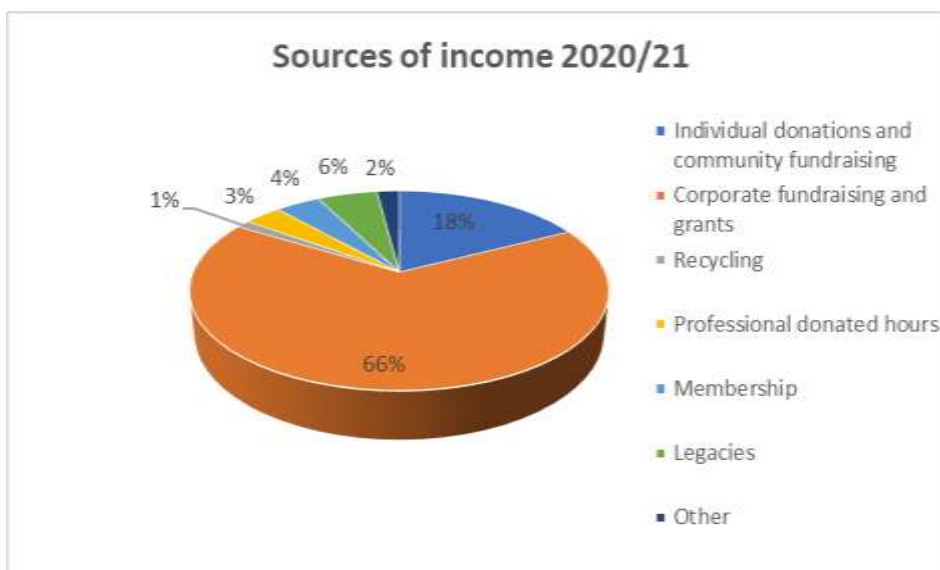
Our net expenditure was a deficit of £158k in 2020/21, a £253k deficit against the 2019/20 net income surplus of £95k. Our net movement in funds was a deficit of £158k, a £235k deficit against the 2019/20 surplus of £77k.

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. The sale of precious metal content, and retro and vintage glasses from our recycling operations was discontinued in the year with the closure of our recycling activities.



Total income in the year of £864k (2019/20: £1,285k) was made up of £363k unrestricted income, a decrease of 52% against the previous year (2019/20: £756k); and £501k restricted income, a small decrease of 5% against the previous year (2019/20: £529k).



Grant income received to cover core costs, in response to fundraising appeals to mitigate the impact of the Covid-19 pandemic on operations, was a major success factor in ensuring organisational sustainability through the year. Significantly, grants received from The MAITRI Trust and the Clothworkers Foundation totalling £150k (recognised within restricted grants), government grant income of £57k from the Coronavirus Job Retention Scheme, as well as £28k unrestricted grants received from a small number of Trusts and Foundations, ensured we were able to fund necessary core costs to enable ongoing support of our programmatic activity, as well as fund development and change management projects to strengthen the operational foundations of the charity, and build a platform to support future growth.

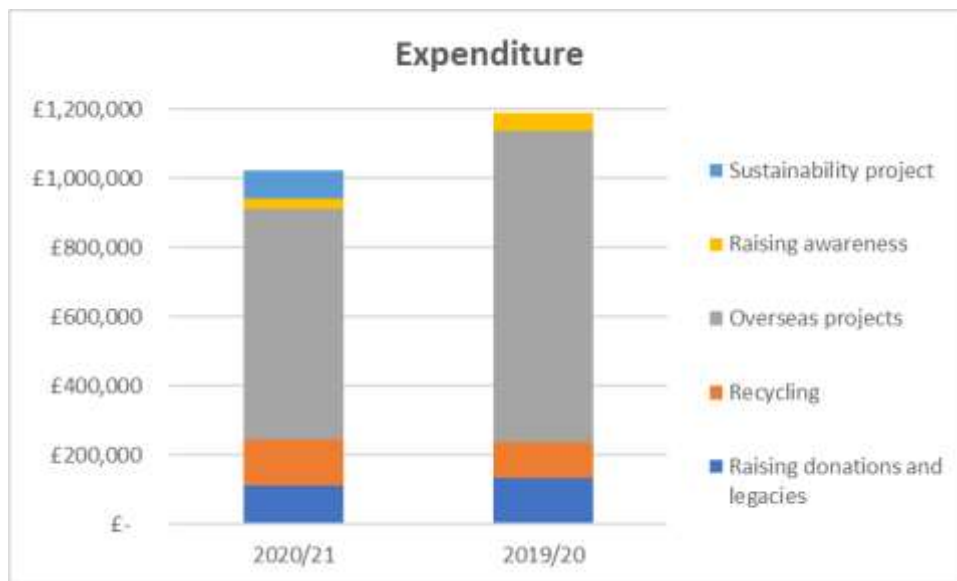
Legacy income, which has previously been a significant source of our unrestricted donated income, dropped significantly in the year raising only £48k, a decrease of 85% against the previous year's £319k. We recognise that the scale and timing of legacy income is mostly out of our control.

Unrestricted donations from individual and community fundraising saw a 29% reduction to £134k (2019/20: £187k).

Professional donated hours were significantly reduced by 63% to £30k (2019/20: £81k) due to fewer volunteer assignments in line with the implementation of the recommendations from our 2019/20 volunteering review, as well as the postponement of planned overseas volunteering assignments due to travel restrictions imposed as a result of the Covid-19 pandemic.

Income derived from our discontinued recycling activities totalled just £11k, a reduction of 89% against last year (2019/20: £101k). The significant reduction in income was due to the closure of our recycling activities as a result of Covid-19 trading restrictions, as well as the decision not to reopen recycling activities, bringing forward the implementation of recommendations from the 2019/20 recycling review.

Expenditure



We spent £775k on our charitable activities (overseas projects, raising awareness, and sustainability project), a decrease of 19% against the previous year's £952k. The reduction in spend on overseas projects was due to the postponement of programmatic activity as a result of programme country Covid-19 restrictions. The sustainability project spend represents core costs met by The MAITRI Trust and the Clothworkers Foundation grants, and treated as restricted fund expenditure. We spent £111k on raising donations and legacies, an 18% reduction against the previous year's spend of £135k; and expensed £136k on discontinued recycling activities including the costs of closing the warehouse, associated redundancies, as well as an increase of £55k in dilapidations provision (2019/20: £104k).

We received £15k of general overhead cost recovery from our restricted funded programme grants and restricted appeals which reduced our overall support cost expenditure (2019/20: £71k). In addition to general cost recovery, we received cost recovery against direct salary costs of £39k (2019/20: £10k). Cost recovery in 2020/21, therefore, totalled £54k (2019/20: £81k). Cost recovery is a significant funding stream and we continue to work 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 £135k to £270k. Due to ongoing uncertainty in the economic climate and with traditional unrestricted fundraising channels still impacted by Covid-19 restrictions, the Board has deemed it prudent to retain unrestricted reserves in excess of six months of operating costs, providing a greater level of security for the Charity through these challenging times.

Unrestricted cash as at 31st March 2021 was £429k and represents between 9-10 months of forecast unrestricted cash outflows. The Board continues to closely monitor forecast cash flows to ensure the Charity has the liquidity to meet obligations as they fall due.

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 2021, the Charity held no shareholdings, having sold all preference and equity shareholdings valued in the year.

Restricted funds

Restricted income received in the year was £501k against an expenditure of £491k. During the year we transferred £15k from unrestricted to restricted funds to cover a deficit balance held on one fund, resulting in a net movement in funds of £25k. This movement combined with the closing balance from the previous year of £172k, meant that at 31st March 2021, we held a balance of £197k in restricted funds, all of which we expect to spend in 2021/22. Restricted fund expenditure slowed during the year in response to the impact of Covid-19 restrictions on programmatic activity. Activities have now resumed to more normal levels and plans have been revised and negotiated with funders to ensure that maximum impact can be delivered within the revised schedules.

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 details 26 organisational risks, with the most medium and severe risks relating to the fundraising environment, external factors impacting on programmatic activity, reputational risk, and compliance with legal and commercial obligations. Plans to mitigate these risks are in place, including a new fundraising strategy, maximisation of cost recovery with a robust cost recovery policy, monitoring of internal and external environmental factor and the implementation of swift action plans responsive to changing circumstances, a new communication strategy, and close monitoring and review of legal and commercial obligations.

In order to preserve unrestricted reserves in the context of the impact of the Covid-19 pandemic on operations, we took the following actions in the year: we used the Government Coronavirus Job Retention Scheme to furlough and part furlough 70% of our UK head office staff between April and October, we reduced hours of staff and consultants where appropriate, scaled back or stopped all non-essential uncommitted expenditure, and closed the recycling operations. We ended the financial year in a more stabilised position in terms of ongoing cost and structure of our workforce as well as expenditure commitments. Additionally, we have identified and continue to identify trigger points for ongoing review for which a swift response will be required to ensure the sustainability of the Charity. These are regularly monitored with mitigation plans implemented where appropriate.

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 2020/21 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 2020/21 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 2021. 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.

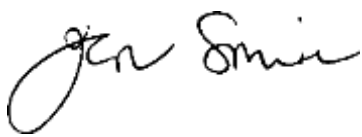
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 8th September 2021.

Signed by order of the Board



Jane Smith
Treasurer



Nora Colton
Chair

Independent Auditors' Report to the Members of Vision Aid Overseas

Opinion

We have audited the financial statements of Vision Aid Overseas (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 and of its incoming resources and application of resources, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose 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 the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with:

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with part four of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity'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

Statutory Auditor

1-7 Station Road

Crawley

West Sussex

RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of Financial Activities

for the year ended 31 March 2021

	Notes	Unrestricted Continuing £	Unrestricted Discontinued £	Unrestricted Total £	Restricted £	2021 £	Continued £	Discontinued £	2020 £
Income and endowments from:									
Donations and legacies	3	272,097	-	272,097	-	272,097	615,165	-	615,165
Charitable activities	3	64,158	-	64,158	501,068	565,226	564,685	-	564,685
Other trading activities (recycling)		-	10,626	10,626	-	10,626	-	100,508	100,508
Investments		1,796	-	1,796	-	1,796	4,736	-	4,736
Other	3	14,638	-	14,638	-	14,638	-	-	-
Total income		352,689	10,626	363,315	501,068	864,383	1,184,586	100,508	1,285,094
Expenditure on:									
Raising funds									
Raising donations and legacies		110,953	-	110,953	-	110,953	134,840	-	134,840
Other trading activities (recycling)		-	136,066	136,066	-	136,066	-	103,547	103,547
Total raising funds		110,953	136,066	247,019	-	247,019	134,840	103,547	238,387
Charitable activities									
Overseas projects		256,400	-	256,400	409,642	666,042	899,716	-	899,716
Raising awareness		27,738	-	27,738	-	27,738	52,462	-	52,462
Sustainability project		-	-	-	81,605	81,605	-	-	-
Total charitable activities		284,138	-	284,138	491,247	775,385	952,178	-	952,178
Total expenditure		395,091	136,066	531,157	491,247	1,022,404	1,087,018	103,547	1,190,565
Net income/(expenditure)		(42,402)	(125,440)	(167,842)	9,821	(158,021)	97,568	(3,039)	94,529
Net gains on investments	10	-	-	-	-	-	(17,671)	-	(17,671)
Transfers between funds	14	(140,734)	125,440	(15,294)	15,294	-	(3,039)	3,039	-
Net movement in funds		(183,136)	-	(183,136)	25,115	(158,021)	76,858	-	76,858
Fund balances brought forward		526,112	-	526,112	171,672	697,784	620,926	-	620,926
Fund balances carried forward		342,976	-	342,976	196,787	539,763	697,784	-	697,784

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

Balance Sheet - as at 31 March 2021

	Notes	Unrestricted £	Restricted £	2021 £	2020 £
Fixed assets					
Tangible fixed assets	8	-	6,006	6,006	12,566
Current assets					
Debtors	9	31,206	11,127	42,333	246,562
Cash at bank		429,314	385,164	814,478	538,645
Investments	10	-	-	-	56,224
		<u>460,520</u>	<u>396,291</u>	856,811	<u>841,431</u>
Creditors - amounts falling due within one year	11	(42,544)	(175,597)	(218,141)	(156,213)
Net current assets		<u>417,976</u>	<u>220,694</u>	638,670	<u>685,218</u>
Total assets less current liabilities		<u>417,976</u>	<u>226,700</u>	644,676	<u>697,784</u>
Provisions for liabilities	12	(75,000)	(29,913)	(104,913)	-
Net assets		<u>342,976</u>	<u>196,787</u>	539,763	<u>697,784</u>
Funds					
Restricted funds	15	-	196,787	196,787	171,672
Unrestricted funds					
General funds		342,976	-	342,976	526,112
Total funds		<u>342,976</u>	<u>196,787</u>	539,763	<u>697,784</u>

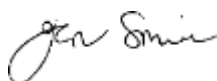
* The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 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 8th September 2021 and signed on its behalf by:

Jane Smith
Treasurer
 Company Number: 4027804



Nora Colton
Chair



The notes on pages 34 to 37 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2021

	2021 £	2020 £
Net cash flows from operating activities	204,389	164,180
Cash flows from investing activities		
Investment income	1,796	4,736
Proceeds from sale of investments	69,648	-
Net cash provided by investing activities	71,444	4,736
Change in cash and cash equivalents in the year	275,833	168,916
Cash and cash equivalents at the beginning of the year	538,645	369,729
Cash and cash equivalents at the end of the year	814,478	538,645
Reconciliation of net income/(expenditure) to net cash flow from operating activities	2021 £	2020 £
Net (expenditure)/income	(158,021)	94,529
Investment income	(1,796)	(4,736)
Depreciation charges	6,560	13,777
Profit on sale of investments	(13,424)	-
(Increase)/decrease in debtors	204,229	140,366
Increase/(decrease) in creditors	61,928	(59,523)
Increase/(decrease) in provisions	104,913	-
Donated shares	-	(20,233)
Net cash provided by/(used in) operating activities	204,389	164,180

(a) Analysis of changes in net debt	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	538,645	275,833	814,478

Notes to the Accounts for the year ended 31 March 2021

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 two 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 £276k 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 and the accounts are prepared on this basis.

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:

	2021	2020
Recycling costs	16%	11%
Raising donations and legacies	23%	21%
Charitable activities	60%	68%

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: three years

Office equipment: three years

Optical equipment: four years

Vehicle: Limited to the lower of four years or the life of the programme

f) Employee benefits (including pension costs)

Expenditure is recognised for wages and salaries resulting from employee service to the charity during the reporting period. A liability for paid annual leave is recognised only if deemed material at the year end date.

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

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) Taxation

The charity is exempt from corporation tax under Chapter three of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that surpluses are applied to its charitable purposes.

q) Provisions

Provisions for future liabilities are recognised when the charity has a legal or constructive financial obligation, that can be reliably estimated, and for which there is an expectation that payment will be made. Provisions for dilapidations are made where the liabilities can be measured with some certainty. Provisions for redundancy and end of contract obligations are calculated in accordance with relevant country statutory obligations.

r) 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.

s) 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

	Unrestricted £	Restricted £	2021 £	2020 £
Donations and legacies				
Individual donations and community fundraising	133,553	-	133,553	187,246
Corporate fundraising	2,406	-	2,406	20,054
Unrestricted grants	-	-	-	8,240
Government grants	57,401	-	57,401	-
Professional donated hours	29,670	-	29,670	80,625
Donations in kind	1,394	-	1,394	-
Legacies	47,673	-	47,673	319,000
Total donations and legacies	272,097	-	272,097	615,165
	Unrestricted £	Restricted £	2021 £	2020 £
Income from charitable activities				
Individual donations and community fundraising	-	17,825	17,825	22,606
Corporate fundraising	-	144,010	144,010	220,664
Grants	28,467	339,233	367,700	285,925
Members' donations	35,691	-	35,691	35,490
Total income from charitable activities	64,158	501,068	565,226	564,685
	Unrestricted £	Restricted £	2021 £	2020 £
Other				
Realised gains on sale of investments	13,424	-	13,424	-
Profit on disposal of fixed asset	1,214	-	1,214	-
Total other	14,638	-	14,638	-

4. Expenditure

a) Total resources expended

	Direct costs £	Staff costs £	Support costs (note 4b) £	2021 £	2020 £
Expenditure on raising funds					
Expenditure on raising donations and legacies	32,977	35,448	42,528	110,953	134,840
Expenditure on other trading activities (recycling)	57,306	45,818	32,942	136,066	103,547
	90,283	81,266	75,470	247,019	238,387
Charitable activities					
Overseas projects	257,445	310,319	98,278	666,042	899,716
Raising awareness	8,244	8,862	10,632	27,738	52,462
Sustainability project	37,504	44,101	-	81,605	-
	303,193	363,282	108,910	775,385	952,178
Total expenditure	393,476	444,548	184,380	1,022,404	1,190,565

b) Support costs

	2021 £	2020 £
Staff costs	87,974	42,281
Recruitment costs	323	4,961
Premises costs	47,017	34,339
Printing, postage and stationery	2,144	1,931
Telephone and Internet	2,019	931
Office expenditure	19,597	17,156
Depreciation	-	1,636
Governance (note c)	25,306	26,981
	184,380	130,216

General overhead cost recovery of £15,344 has been received in the year through restricted funding to cover unrestricted general support costs (2020: £71,154). This has been allocated against support costs on a total cost apportionment basis.

General overhead cost recovery of £7,321 has been allocated against support cost staff costs (2020: £23,398).

c) Governance

	2021 £	2020 £
Legal and professional fees	18,509	11,915
Audit fees	6,480	6,260
Cost of AGM and meetings	121	3,833
Trustee costs and expenses	196	3,173
Trustee recruitment costs	-	1,800
	25,306	26,981

General overhead cost recovery of £2,106 has been allocated against legal and professional fees (2020: £14,932).

d) Trustees remuneration and expenses

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 £196 for two trustees (2020: £3,173 for six trustees).

5. Taxation

The charitable company is exempt from corporation tax.

6. Net incoming resources for the period

	2021	2020
	£	£
Operating surplus is stated after charging:		
Depreciation	6,560	13,777
Auditor's remuneration	6,480	6,260
Profit on disposal of investments	13,424	-

7. Staff costs

	2021	2020
	£	£
Salaries and wages	436,741	498,753
Social security costs	36,462	43,172
Pension costs	12,035	11,716
	<u>485,238</u>	<u>553,641</u>

Redundancy payments were made in the year to four staff members due to the closure of our recycling activities and warehouse, totalling £24,690 (2020: £Nil).

A provision for end of contract payments was made in the year for staff wholly attributed to our restricted fund grant activities, totalling £29,915 (2020: £Nil).

One employee earned between £60,000 and £70,000 per annum (including taxable benefits) during the year (2020: one).

Key management is defined as the executive Senior Management Team (five executive directors / Head of departments). Key management remuneration in the year was £216,725 (2020: £194,667).

	2021	2020
	No.	No.
Headcount staff within the year		
Programme	4	5
Finance and administration	3	3
Recycling	3	3
Fundraising and communication	2	3
	<u>12</u>	<u>14</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 £	Vehicles £	Furniture & fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 April 2020	51,535	73,338	20,328	24,634	169,835
Additions	-	-	-	-	-
Disposals	(51,535)	(18,493)	(20,328)	(24,634)	(114,990)
At 31 March 2021	-	54,845	-	-	54,845
Depreciation					
At 1 April 2020	51,535	60,772	20,328	24,634	157,269
Charge for the year	-	6,560	-	-	6,560
Released on disposal	(51,535)	(18,493)	(20,328)	(24,634)	(114,990)
At 31 March 2021	-	48,839	-	-	48,839
Net book values					
At 31 March 2021	-	6,006	-	-	6,006
At 31 March 2020	-	12,566	-	-	12,566

The office and warehouse at Units 12 and 13 The Bell Centre, Crawley, were closed in the year due to government restrictions in relation to the Covid-19 pandemic. Recycling activities were subsequently discontinued in the year. The decision was taken to close the office and warehouse. All furniture and fittings and computer equipment previously capitalised as fixed assets were cleared and disposed of. Leasehold improvements previously capitalised retain no economic value.

9. Debtors and prepayments

	2021 £	2020 £
Trade debtors	11,127	42,098
Gift aid recoverable	5,000	1,245
Prepayments and accrued income	26,206	203,219
	42,333	246,562

10. Current asset investments

	2021 £	2020 £
Opening market value	56,224	53,662
Additions	-	20,233
Disposals	(56,224)	-
Change in market value	-	(17,671)
Closing market value	-	56,224

Current asset investments comprised of donated shares were all sold during the year.

11. Creditors

	2021	2020
	£	£
Trade creditors	16,262	4,735
Accruals and deferred income	193,682	141,298
Social security costs	6,551	8,496
Pension contributions	1,646	1,684
	218,141	156,213

12. Provisions for liabilities

	Dilapidations	Programme redundancies	Total
	£	£	£
At 1 April 2020	-	-	-
Additions during the year	75,000	29,913	104,913
At 31 March 2021	75,000	29,913	104,913

The dilapidations provision relates to the dilapidations obligations held in the leases for Units 12/13 The Bell Centre, Crawley, and is expected to give rise to resulting payments totalling £75k in the year ended 31 March 2022. Actual costs remain uncertain and are dependent on the outcome of negotiations with the landlord regarding settlement of the lease obligations.

The programme redundancies provision relates to the liability for end of contract or redundancy costs for overseas staff on fixed term contracts and in posts funded by restricted funds. The provision is calculated in accordance with the relevant country statutory provisions for end of contract / redundancy payments. The provision is expected to give rise to a payment of £16k in the year ending 31 March 2022, with the balance expected to be paid in subsequent years in line with the end of specific funded programmes.

Provisions total £104,913 (2019/20: £20,000) of which £29,913 (2019/20: £Nil) was attributable to restricted funds and £75,000 (2019/20: £20,000) was attributable to unrestricted funds.

13. Operating lease commitments

	Land and Buildings		Other	
	2021	2020	2021	2020
	£	£	£	£
Within 1 year	81,000	40,500	-	2,674
Between 2 and 5 years	-	-	-	6,093
After more than 5 years	-	-	-	-
	81,000	40,500	-	8,767

As at 31 March 2021 the charity had full commitments under non-cancellable operating leases as follows:

14. Related party transactions

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

15. Statement of funds

	At 1 April 2020 £	Incoming resources £	Resources used £	Transfers £	Revaluation of investments £	At 31 March 2021 £
Unrestricted income funds						
General funds	526,112	363,315	(531,157)	(15,294)	-	342,976
Total unrestricted funds	526,112	363,315	(531,157)	(15,294)	-	342,976
Restricted income funds						
Restricted income funds (note 17)	171,672	501,068	(491,247)	15,294	-	196,787
Total funds	697,784	864,383	(1,022,404)	-	-	539,763

Statement of funds - previous year

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

Included within general funds is £Nil unrealised losses on investments (2020: £26,822)

16. Last year comparative SoFA breakdown

	Unrestricted Continued £	Unrestricted Discontinued £	Unrestricted Total £	Designated £	Restricted £	2020 £
Income and endowments from:						
Donations and legacies	615,165	-	615,165	-	-	615,165
Charitable activities	35,490	-	35,490	-	529,195	564,685
Other trading activities (recycling)	-	100,508	100,508	-	-	100,508
Investments	4,736	-	4,736	-	-	4,736
Total income	655,391	100,508	755,899	-	529,195	1,285,094
Expenditure on:						
Raising funds						
Raising donations and legacies	134,840	-	134,840	-	-	134,840
Other trading activities (recycling)	-	103,547	103,547	-	-	103,547
Total raising funds	134,840	103,547	238,387	-	-	238,387
Charitable activities						
Overseas projects	364,973	-	364,973	10,833	523,910	899,716
Raising awareness	52,462	-	52,462	-	-	52,462
Total charitable activities	417,435	-	417,435	10,833	523,910	952,178
Total expenditure	552,275	103,547	655,822	10,833	523,910	1,190,565
Net income/(expenditure)	103,116	(3,039)	100,077	(10,833)	5,285	94,529
Net (loss) on investments			(17,671)	-	-	(17,671)
Transfers between funds			130,296	(156,167)	25,871	-
Net movement in funds			212,702	(167,000)	31,156	76,858
Fund balances brought forward			313,410	167,000	140,516	620,926
Fund balances carried forward			526,112	-	171,672	697,784

17. Restricted funds

	Balance at 1 Apr 2020	Income	Expenditure	Transfers	Balance at 31 Mar 2021
	£	£	£	£	£
Zambia					
Specsavers	26,243	144,010	105,490	-	64,763
Vision Mundi	-	6,398	1,351	-	5,047
Sierra Leone					
The Clothworkers' Foundation	47,672	99,500	110,866	-	36,306
Maitri	4,845	-	4,310	-	535
Big Give	2,203	-	2,203	-	-
Charles Hayward	969	-	969	-	-
State of Guernsey	170	-	170	-	-
USAID	18,834	58,494	92,622	15,294	-
Vision Mundi	-	21,091	20,462	-	629
Kailahun	-	9,453	5,222	-	4,231
Vision for a Village	-	7,691	1,538	-	6,153
Ethiopia					
Support a School	70,736	4,431	64,439	-	10,728
Sustainability projects					
The Clothworkers' Foundation	-	50,000	50,000	-	-
Maitri	-	100,000	31,605	-	68,395
	171,672	501,068	491,247	15,294	196,787

Restricted Funds 2020	Balance at 1 Apr 2019	Income	Expenditure	Transfers	Balance at 31 Mar 2020
	£	£	£	£	£
Zambia					
Specsavers	55,259	195,737	224,715	(38)	26,243
Sierra Leone					
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
States of Guernsey	7,514	7,513	14,857	-	170
USAID	-	63,339	44,505	-	18,834
Burkina Faso					
Bobu Dilasou	-	-	1,199	1,199	-
Ethiopia					
Support a School	56,542	62,958	48,764	-	70,736
Ghana					
Steel Charitable Trust	(867)	5,000	4,133	-	-
Vision for a Nation	-	4,443	4,443	-	-
	140,516	529,195	525,910	25,871	171,672

17. Restricted funds (cont.)

Purpose of funding

1. Specsavers (Zambia)

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

2. Vision Mundi (Zambia)

- For strengthening human resources for eye health in Zambia.

3. The Clothworkers' Foundation (Sierra Leone)

- For a three year Primary Eye Care project in the Eastern Province of Sierra Leone.

4. Maitri Trust (Sierra Leone)

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

5. Big Give (Sierra Leone)

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

6. Charles Hayward (Sierra Leone)

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

7. States of Guernsey - Guernsey Overseas Aid Commission (Sierra Leone)

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

8. USAID (Sierra Leone)

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

9. Vision Mundi (Sierra Leone)

- For construction of a Vision Centre in Koidu, Sierra Leone.

10. Kailahun (Sierra Leone)

- For a community-based eye health and spectacle campaign in Kailahun district, Sierra Leone.

11. Vision for a Village (Sierra Leone)

- For a community-based eye health and spectacle campaign in Sierra Leone.

12. Bobo Dioulasso

- For installation of a new vision centre in a hospital in Bobo Dioulasso.

13. Support a School (including Christmas Appeals)

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

14. The Clothworkers' Foundation (Sustainability Project)

- To fund staff and consultancy costs to support organisation sustainability with regard to the impact of Covid-19 on operations.

15. Maitri (Sustainability Project)

- To fund staff, unrestricted programme, fundraising development, and change management costs to support organisation sustainability with regard to the impact of Covid-19 on operations.

16. Steel Charitable Trust (Ghana)

- To fund volunteer assignments to Ghana.

17. Restricted funds (cont.)

17. Vision for a Nation (Ghana)

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

18. Laing Foundation (Sierra Leone)

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

18. Covid-19

At the reporting date, Covid-19 caused widespread lockdown measures to be imposed in the UK and worldwide. This has resulted in a reduction of both supply and demand in the economy. It is not possible to estimate the impact this will have on the future financial results of the charitable company but the trustees have forecasted future cash flows and do consider the entity to remain a going concern. Management have assessed the impact of Covid-19 on the results reported for the financial year ended 31 March 2021 and consider that all Covid-19 related costs and effects have been reflected in the accounts.

19. Discontinued Activities

The organisational review into our recycling operation held during 2019/2020 had tabled closure of our recycling operation at the end of December 2020 on largely economic grounds. However, 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. When the lockdown continued throughout the year, the decision was made not to re-open the recycling facility again before permanent shut-down in December, so it was shut-down permanently in October 2020.

20. Related and controlling parties

There were no related party transactions during the year or previous year.

The trustees are deemed to control the charitable company.

Our Honorary Vice Presidents are:

Fiona Bruce
Dame Mary Perkins DBE

Our Honorary Life Members are:

Ruth Davies
Felicity Harding
Jeremy Jalie
Tym Marsh
Peter Mills
Brian Mitchell FCA
Frank Norville
David Parkins
David Scott Ralphs
Karen Sparrow
Kath Stott
Clive Williams
Vera Wilton

Institutions, Trusts & Foundations:

Beatrice Laing Trust
The Maitri Trust
Optometry Giving Sight
Scouloudi Foundation
The Clothworkers' Foundation
The James Tudor Foundation
The Paristamen CIO
The Souter Charitable Trust
The Steel Charitable Trust
The William Brake Charitable Trust
USAID - United States Agency for International Development
Vision Mundi

Corporate Partners:

Dunelm Optical
DX Delivery Services
Essilor UK Limited and Essilor Vision for Life
Hakim Group
Jonathan Hall Opticians
Farther & Sun Limited – trading as Pala
Eyewear
Specsavers

Vision Aid Overseas is a supporter/member of:

International Agency for the Prevention of Blindness (IAPB)
EYElliance
Clearly
Fundraising Regulator