

A catalyst  
for change

VISION  
ACTION  
FOR A CLEARER FUTURE



Annual Report  
2023 - 2024



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# Opening message from Chair

**Dear Friends and Supporters,**

I am honoured to serve as Chair of Vision Action. Leading this small but impactful international development charity is a collective effort, and I extend heartfelt thanks to my fellow Trustees and our dedicated staff for their tireless work addressing vision impairment in the countries we serve.

Reflecting on the accomplishments and challenges of 2023-2024, I am proud of the progress Vision Action has made toward reducing vision impairment by ensuring universal access to affordable eye care and glasses.

In Ghana, we expanded Primary Eye Care (PEC) services to 7 of 15 districts in the Upper East Region, training ten ophthalmic personnel and 60 PHC workers. Our collaboration with Peek Vision enhanced follow-up care through the Peek Capture system. With support from invaluable donors and partners, we screened 14,685 individuals and dispensed 369 eyeglasses. Additionally, Vision Action's establishment of its first Vision Centre in Ghana at Bolgatanga Regional Hospital has significantly enhanced access to eye care services, benefiting 4,747 individuals.

In Ethiopia, our school-based eye health programme screened 85,419 people, including 81,197 students, with mobile clinics dispensing 485 eyeglasses.

Through partnerships with trained teachers and Health Extension Workers, we strengthened referral pathways and

professional development in many underserved regions.

In Sierra Leone, we screened 94,589 students, providing eyeglasses to 454 and further treatments for 75. Vision Action is a key participant in the 'Sierra Leone Sees to Learn (SL2)' trial, assessing the educational impact of providing free eyeglasses to students aged 12-15 with uncorrected vision errors in Sierra Leone. Our 'Advancing Optometry' project continues to support sustainable eye care services nationwide.

In Zambia, Vision Action strengthened 16 Vision Centres, training 21 professionals in equipment maintenance and dispensing. Community screenings reached 11,742 people on World Sight Day. We aim to establish a national primary eye care model, ensuring a sustainable approach to accessible eye health.

The charity faces challenges, including funding pressures due to the cost-of-living crisis. However, our team has tripled funding applications and is developing a refreshed membership offer to be announced in 2025.

Looking to the future, we are dedicated to expanding access to eye care, deepening our work in Ghana, and sustaining support in Zambia. The appointment of a new CEO, from one of the countries we serve, will bring regional representation to leadership, with an announcement expected in early 2025. Thank you for your continued support. Together, we are transforming vision into impact.

**Anthony Hulton, Chair Designate  
Vision Action**

# Programmes

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## A summary of progress against our three strategic objectives:

### a. Supporting the development of Human Resources for Eye Health (HREH)

With continuous funding support from our donor partners and our valuable volunteers, Vision Action achieved:

**Sierra Leone:** Trained two health personnel as Optometry Technicians in The Gambia, enhancing local capacity for eye care services. Support given to in-service Optometry Technicians through remote and in person training. **Ghana:** Trained ten ophthalmic personnel as PEC trainers, and 60 PHC workers. Delivered Vision Centre Business Management Course to vision centre staff at the newly established vision centre. **Ethiopia:** Trained 204 schoolteachers and 50 Health Extension Workers for primary screenings. Facilitated registration and membership of Ethiopian Optometry Association in both the African Council of Optometry (AFCO) and the World Council of Optometrists (WCO) ensuring they remain updated with eye health best practices. **Zambia:** Provided refresher training to 21 eye health professionals.

### b. Strengthening essential eye health services

Through our school eye health programmes in Ghana, Sierra Leone, Zambia, and Ethiopia, 187,290 vulnerable school children and teachers benefited from eye screening, refraction, provision of eyeglasses, and treatment of eye conditions. Our goal is to integrate eye health into the national school health and nutrition programmes in each country. Achievements include:

**Sierra Leone:** Screened 94,589 students and 37,847 people through Vision Centres, provided 877 eyeglasses through the vision centres and school eye health project, and completed 404 surgeries with a 98% success rate. **Ghana:** Screened 8,156 schoolchildren and teachers, 547 individuals at community health facilities, and 4,747 people at Bolgatanga Regional Hospital. Dispensed 744 eyeglasses. **Ethiopia:** Screened 85,419 individuals, provided 558 eyeglasses, and treated 2,235 children. Equipped DeSaint Paul Hospital Millennium Medical College for enhanced referral pathways for eye care. **Zambia:** Screened 16,810 people through vision centres, community outreach, and school visits. Dispensed 2,352 eyeglasses.

### c. The engagement and mobilisation of communities

Community engagement, participation, ownership, and behaviour change communication remain priority strategies in our work. This year, we maintained our commitment to increasing knowledge and understanding about eye health by sensitising communities and raising awareness. Highlights include:

**Sierra Leone:** Conducted community outreach and raised awareness about eye health. **Ghana:** Conducted PEC training sessions and school-based eye health outreaches. Celebrated World Sight Day with community outreach. **Ethiopia:** Held free screening events on World Sight Day and World Optometry Day, reaching 2,059 people. Collaborated with local government authorities for broader service delivery. **Zambia:** Participated in outreach events on World Sight Day and World Optometry Day, screening 563 individuals. Collaborated with stakeholders to design a comprehensive primary eye care programme.

These efforts underscore Vision Action's commitment to developing human resources for eye health, strengthening essential eye health services, and engaging communities to ensure scalable and sustainable eye health programmes.



# Sierra Leone

During this past year Vision Action made significant strides in improving eye health and educational outcomes in Sierra Leone through impactful initiatives and strategic partnerships. As part of the 'Sierra Leone Sees to Learn (SL2) Randomized Control Trial', Vision Action collaborated with 'Innovations for Poverty Action' (IPA) and research institutions including the University of Minnesota and Queen's University Belfast. This trial aimed to evaluate the educational benefits of providing free eyeglasses to students aged 12-15 with uncorrected refractive error. Vision Action Sierra Leone screened 94,589 students across 434 junior and senior secondary schools in Freetown and Bo, where 4,881 students underwent refractive assessments. As a result, 454 students received eyeglasses to correct their vision, enhancing their learning potential, while 75 students diagnosed with additional conditions, such as trauma or cataracts, received necessary treatments or surgeries. Expanding on this effort, Vision Action Sierra Leone is also leading a new hyperopia sub-study within the SL2 project, which is targeting 1,000 primary school children aged 6-9 in Kenema. This sub-study will provide early intervention for hyperopia, promoting better educational and developmental outcomes by addressing vision issues at an early age.

To strengthen local capacity for eye care services, Vision Action Sierra Leone invested in the training of two health personnel, who completed Optometry Technician training in The Gambia, with support from Optometry Giving Sight (OGS) and Vision Mundi. These technicians have since returned to Sierra Leone and now provide critical eye services at the Port Loko Vision Centre. In addition to clinic-based care, they conduct regular outreach in surrounding communities, raising awareness, and promoting positive eye health practices. **Coverage of eye care services in five vision centres through outreach to schools and communities and visits to the vision centres during the period is 13,268.**

18-year-old Junior Secondary School Year 3 student, Alie Marobia, from Yamandu High school residing in Blamawo Village had complaints of poor vision, eye discharge and foreign bodies in the left eye.

Alie was climbing an orange tree when some leafy particles fell into his eyes. After the incident, he complained to his parents, who gave him some eye drops and some native treatment. He did not receive any medical attention.

Fortunately for Alie, this happened a few days before the Sierra Leone Sees to Learn project team visited his school to screen, treat and dispense eyeglasses to eligible pupils. Alie was assessed and diagnosed of having foreign body in the left eye with moderate to severe trauma and referred to the Bo Government Hospital Eye Department for further assessment and management where the foreign body was removed and medication provided.





"I was also amongst the pupils who receive eyeglasses and the one I received was a genuinely nice frame as you can see me wearing. I am now able to see better and prepare very well for my forthcoming public Basic Education Certificate Examination. I am grateful to Vision Action and team for helping me treat and restore my sight."

(Alie Marobia, left)

Vision Action's dedication to sustainable eye health services was reinforced by providing both remote and in-person training to Optometry Technicians. The Sierra Leone Optometry Association was founded, and potential ways for Vision Action to support this new initiative were explored.

Vision Action's efforts in Sierra Leone have focused on increasing access to eye care for students, enhancing local eye health capacity, and supporting a sustainable optometry sector. By providing corrective eyewear, fostering professional training, and establishing essential infrastructure, Vision Action is improving vision health outcomes for Sierra Leoneans and empowering students to succeed in their educational journeys. This holistic approach will ensure that the impact of Vision Action's programmes endures, helping to address the eye health needs of Sierra Leone for years to come. The generous legacy gift for a project entitled "Anthony Eyes," named after the benefactor, continued to provide profound support in five districts: Koidu, Bombali, Kailahun, Bo and Kenema. 404 surgeries had been completed in the year 2023 with a 98% good outcome. Glasses were issued to those who needed them. Here is a testimony by one of the beneficiaries during a post-surgery monitoring visit in 2024.

*"I have been in the dark and felt that I can never see again, I was also very afraid to accept the eye operation in my right eye due to all such of words I use to hear from other community members. Even when I am a hospital staff and a stay-at-home parent, I did not take the venture to check my eyes and accept it that way. I used to struggle seeing small things but now I can see clearly and had a safe and successful operations. I can now boldly tell other colleagues that eye operations will be done safe, and sound and eye/s will not be put in a plate during the operations. So, we should stop the use of native medicines."*

**Testimony by Mabinty Samura a 37-year-old beneficiary of the Legacy gift from Kailahun**

In Ghana, Vision Action has made significant strides in expanding Primary Eye Care (PEC) services across the Upper East Region, enhancing eye health accessibility and community engagement in previously underserved areas. Through strategic initiatives, Vision Action Ghana has now brought PEC services to seven out of 15 districts in the region, providing vital eye care support to schoolchildren, teachers, and local communities. To support this expansion, ten ophthalmic personnel, including nine ophthalmic nurses and one optometrist, were trained as PEC trainers, acquiring the skills necessary to promote and sustain eye care efforts. Leveraging this expertise, the newly trained trainers have successfully conducted PEC training sessions for 60 primary health care (PHC) workers, equipping them to deliver essential eye care services directly within their facilities.

Vision Action Ghana's outreach efforts have also had a tangible impact on the ground. A total of 8,756 schoolchildren and teachers were screened through school-based eye health outreaches, while 547 individuals were screened at community health facilities. In addition, 4,747 people accessed eye care services at the vision centre located in Bolgatanga Regional Hospital. During World Sight Day celebrations, outreach efforts reached 515 community members, underscoring Vision Action's commitment to promoting eye health awareness. In total, 744 vision correction eyeglasses were dispensed to those in need, directly addressing vision impairments that hinder daily activities and quality of life.

These initiatives were made possible through funding and partnerships with CooperVision, Else Kröner-Fresenius-Stiftung (EKFS), Optometry Giving Sight (OGS), The Spectacle Makers' Charity and USAID's Child Blindness Programme. Through these partnerships, Vision Action has been able to maximise its reach and reinforce the regional health infrastructure. By training local healthcare workers, integrating PEC services into existing health facilities, and strengthening the optometry workforce, Vision Action's efforts are creating a sustainable model for eye health services in Ghana. This model, which emphasises community involvement, local capacity-building, and professional development, is proving effective in addressing the critical needs of Ghana's population and has set a solid foundation for future growth. In its commitment to expanding PEC services and improving eye health outcomes, Vision Action continues to empower individuals and communities to access the eye care they need, contributing to the well-being and academic and economic productivity of countless Ghanaians.



Sulley Nantomah is a trained Physician Assistant at the Gbedema Zeng Health Centre in the Builsa South District. He is one of the primary health care workers trained in PEC and Peek and is piloting PEC at his facility. In a discussion with Sulley during a field visit, he was asked about his experience since after his training, and he shared his story.

“I have always encouraged my colleagues to take every training seriously and to practice the skills acquired at the training. I can say that since I started providing primary eye care services at this facility, I have made more money than before. I no longer refer patients who come with eye problems. I’m able to access and treat them in my facility, and they buy the eye medications from the facility which is more income for the facility.”



In Ethiopia, Vision Action, in partnership with Else Kröner-Fresenius-Stiftung (EKFS) and USAID Child Blindness Programme, made significant strides in providing eye health services under the “Increased Access to Eye Screening Services for All Children” and “Vision4Inclusion: Leave no Child Behind” initiatives. The programmes directly impacted 85,419 individuals, including 80,615 students, 2,404 out-of-school children, and 2,400 schoolteachers, with a notable 41,898 of these beneficiaries being female. The intervention aimed to bring essential eye screening services to school and community settings, particularly in underserved areas.

Vision Action strategically trained and deployed 204 schoolteachers (119 male and 85 female) and 50 Health Extension Workers (HEWs) (all female) across 73 primary schools and communities in the Sebeta Hawas, Suluta, and Sheger City Administration districts of the Oromia Regional State. These trained personnel conducted primary screenings, identifying children with vision issues early on and helping address a critical gap in local healthcare infrastructure.

Vision Action Ethiopia further enhanced referral pathways by equipping Saint Paul Hospital Millennium Medical College as a central facility for follow-up care, with funding from USAID Child Blindness Programme. Additionally, trained eye care professionals from the college operated mobile eye clinics in schools and communities, delivering eye screenings, refractions, diagnoses, and basic treatments on-site. Through these mobile services, 7,274 children, both in and out of school, received eye care, with 1,987 treated for various conditions. Additionally, 485 children were provided with free eyeglasses, significantly improving their ability to see clearly and engage in educational activities. For these students, access to quality eye care marked a turning point, enabling them to overcome barriers to learning and fully participate in classroom activities, reading, and social interactions. By addressing vision impairment, Vision Action Ethiopia helped create an environment where children can thrive both academically and socially, fostering a brighter future.

Ethiopia has approximately 20 million children enrolled in 30,000 primary schools, representing a substantial portion of the country’s population. Reaching such a large group with limited resources requires a cost-effective approach. Vision Action’s method of training schoolteachers and HEWs to perform primary eye screenings has proven to be both impactful and sustainable in low-resource settings. Providing these workers with basic screening equipment and collaborating with local government authorities allowed for broader and sustained service delivery. By embedding eye health practices within the school system and community health framework, this approach not only maximised existing human resources but also helped create a sustainable model for ongoing eye health services.

To further raise awareness and provide eye care services to the broader community, Vision Action Ethiopia held free screening events on World Sight Day (WSD) and World Optometry Day (WOD), reaching a total of 2,059 people and dispensing 300 corrective eyeglasses. These events

underscored the importance of eye health on a national scale, drawing attention to the issue and engaging community members who may not otherwise have access to screening services. Additionally, Vision Action Ethiopia collaborated with Optometry Giving Sight to facilitate the registration and membership of the Ethiopian Optometry Association in both the African Council of Optometry (AFCO) and the World Council of Optometrists (WCO). This membership offers Ethiopian optometrists an avenue for continuous professional development, allowing them to participate in knowledge-sharing networks, seek funding, and enhance the quality of optometry practice and training. The increased engagement within these professional networks has already motivated Ethiopian optometrists to establish a continuous professional development programme, ensuring that quality optometric care and research continue to evolve in Ethiopia.

In addition, a rigorous social and behavioural change communication campaign was undertaken within the schools and communities with the support of community leaders and parent-teacher associations. Eye health awareness materials, 80 posters and 2,100 leaflets, were printed and distributed to schools, health post and vision centre and communities as health promotion and education materials to children, teachers, parents, and school communities.

Meet **Lemlem Admasu**, a 14 year old girl, and now in grade 7 at a primary school in Sebeta district. She lives with her family of five. Her father is a guard in a factory and her mother a stay-at-home parent. Their household income is not adequate to support the family, including to cover their medical expenses. She dropped out of school as her eye problem worsened, and remained at home supporting her family, taking care of her little brother and household chores.



Lemlem said, “I was in low spirit, stressed and unhappy when I saw my friends going to school. Besides, I used to worry about my fate if my blurred vision continued to worsen.” Lemlem was screened as a child out of school and accessed by the mobile eye clinic and her refractive error was corrected by dispensing spectacles. Lemlem could now see clearly and decided it was time for return to school to catch her dream and have an enjoyable time with her friends in school. “I have regained my sight and smile,” said Lemlem, while expressing her gratitude to Vision Action and its team.





**From darkness to clarity: How corrective eyeglasses transformed quality of Child life.**

***“I thought, I would die from my Vision problem, but now I am happy and free...”***

An 11-year-old girl, who is a grade three student, shared her experience regarding her eyesight and what happened after she obtained a pair of glasses from the project. She was born to farmer parents who had no formal education and may be considered low-income earners in their village. The student was born in a rural Kebele (the smallest administrative unit in Ethiopia), where there are limited health facilities that provide access to healthcare, particularly no eye care services.

The student began by describing the key symptoms of her eyesight problem. She suffered from conditions, including blurred vision,

and frequent headaches, and couldn't see unless sit at the front of the classroom which were often accompanied by fever. These symptoms led to various challenges, such as difficulty reading books, completing homework, attending classes, and playing with friends both inside and outside of school in general loss of hope.

Her parents took her to a nearby health centre, where she was treated with only eye drop by a clinical nurse. However, the symptoms returned after a day. Her parents lacked the financial resources to take her to hospital where eye care service is available and as result her symptoms worsened, and her parents took her to a holy water site and a traditional healer, but her problem did not solve so, the child worried that she would die from her eye illness and she frequently absent from attending class, and her academic performance deteriorated. She would frequently cry in private, which further exacerbated her condition. She preferred to stay in dark rooms in the house, as advised by the traditional healer.

The student and her parents had already given up hope for her eye condition, hoping she would recover as she grew older. Fortunately, the EKFS 's project began its intervention at her primary school. She was screened for eyesight problem by teachers, she failed the initial screening and appointed for Optometrist re-check, and she examined and provided a pair of eyeglasses free of charge by project. After she started wearing the eyeglasses on daily basis, her sight and happiness restored.

However, compliance with wearing her eyeglasses was not without challenges. Her friends started teasing her, claiming she was an old woman going blind, and they would even forcefully take away her glasses. This led her to stop wearing the spectacles, and the symptoms recurred. The trained teachers at her school then began counselling the other students not to tease on who wear eyeglasses and such an act will result in dismissal from a school.

“My family can’t afford such price of eyeglasses to buy so, I thank the donor and Vision Action for the opportunity, I promise, I will study hard and become eye Doctor to help children and my communities with similar problem like me in the future.”

Also, her parents acknowledged the school eye health project for restoring their daughter's eyesight and happiness, as she began attending class regularly and excelling in her studies.

In Zambia, Vision Action continued to make significant strides in eye health accessibility and quality, providing essential technical support to existing vision centres despite the absence of active grant funding. In a committed effort to strengthen local capabilities, we delivered refresher training to 21 eye health professionals, including optometrists, optometry technicians, and primary eye care nurses, across 8 vision centres. This training focused on equipment maintenance, glazing, and dispensing, ensuring that centres can deliver dependable, high-quality services to their communities. Recognising the importance of sustainability and quality in service provision, we renewed our Memorandum of Understanding with management at these facilities, solidifying our shared commitment to ongoing community access to eye care and to raising the standards of service.

Community engagement was marked by impactful events on World Sight Day and World Optometry Day. In collaboration with the Ministry of Health's National Eye Care Unit and our partners within the eye care NGOs association, Vision Action Zambia participated in outreach events that screened 563 individuals, dispensing 100 free pairs of eyeglasses to those in need. From these vision centres alone, an impressive 11,742 people accessed eye screenings, with the following breakdown: 1,471 people reached through community-based outreach, 2,344 through targeted school visits, and 7,927 directly at the vision centres. These efforts are part of our strategy to increase the reach and impact of eye care services in Zambia, particularly among underserved populations.

Looking to the future, Vision Action Zambia is actively collaborating with relevant stakeholders to design a comprehensive programme for primary eye care and school eye health in Zambia. This initiative aims to establish an integrated, multi-sectoral approach to primary eye care that can serve as a model for national implementation. By bringing together resources, expertise, and infrastructure from various sectors, we aim to demonstrate how eye health can be embedded into broader health systems to expand accessibility and drive sustainable improvements in community health outcomes. The programme's design phase is well underway, with stakeholder input shaping a strategy that prioritizes scalability and practical impact.

Vision Action remains steadfast in its mission to support the development of sustainable, high-quality eye health services across Zambia. Despite funding challenges, our technical support to vision centres, commitment to professional development, and focused community outreach continue to drive tangible improvements in eye health. With the promising collaborative programme on the horizon, we are setting the foundation for a future where primary eye care is accessible to all Zambians, supporting their vision health and overall well-being.





Mulela Esther is a grade 12 pupil at Mpunde Girls Secondary School. At school, her favourite subjects are Mathematics, Civic Education, and writing. She also likes to play Netball and volleyball. Esther visited the Kabwe vision centre to pick up her spectacle because her prescription had changed, and she needed a new pair of spectacles. "I first noticed I was having problems with my eyes when I was in grade 9 in 2021. I started to see blurred on the blackboard in class and the next thing I changed my sitting position in the classroom from the middle to the front of the classroom. I experienced itchy eyes as well. With the aid of these spectacles, I can study late at home, work properly in the sun and able to sit anywhere in the classroom."

My name is Bernadette, 24 years old. I am an Optometry Technologist at Kabwe Vision Centre, and my role is to screen patients and treat eye diseases. Few years ago, my kid brother got Injured in his left eye and the family faced difficulties accessing eye care and treatments for him. Hence, when the opportunity came for me to be trained to provide eye care service, I quickly welcomed it and availed myself so that I can help others facing the challenges my brother experienced help people to better eyesight. There are several private opticians in Kabwe but only one government eye care facility. It is my dream to see that more eye care personnel are being trained and posted to different facilities so that it will be easy to access eye care treatment. I enjoy seeing the smiles my work is putting on the faces of people who need eye care.



# Volunteering in Action

We are immensely grateful for the ongoing support from our dedicated professional volunteers, whose contributions are vital to the success of our programmes.

At the beginning of the year, a volunteer collaborated with our Programme Officer, David Mwitumwa (Zambia), and Eye Health Lead, Charles Koduah (Ghana), to update our Vision Centre Business Management Course. This updated course was delivered in person by the volunteer and Charles in June 2023 at the newly opened vision centre at the Regional Hospital in Bolgatanga, located in Ghana's Upper East Region.

Throughout the year, three volunteers updated our training materials for the Training of Trainers and Low Vision courses. A new workgroup, consisting of volunteers with a background in training and education, was established to design continuing professional development (CPD) sessions. These sessions will be delivered by national facilitators from the countries we work in, through their Optometry Associations.

In September 2023, we were fortunate to receive funding from Optometry Giving Sight, which, along with the Karen Sparrow Training and Education Fund, will allow us to support optometry associations to deliver CPD and a volunteer assignment to deliver the Training of Trainers in Low Vision Course in Ghana during the next financial year.



During October and November, volunteers provided crucial support to the research project in Sierra Leone, "Sierra Leone Sees to Learn: The SL2 Trial". Due to limited number of optometrists in Sierra Leone, there was not enough capacity to conduct refraction clinics for school children for the SL2 Trial. Therefore, we successfully recruited six volunteers to work alongside national eye health professionals.

In mid-November, another volunteer supported our Sierra Leone programme by training Optometry Technicians. The training began remotely followed by in-person sessions, including using newly donated equipment at vision centres. The volunteer also visited Connaught Hospital, where a Selective Laser Trabeculoplasty (SLT) machine had been donated by another organisation.

Throughout the year we have continued to receive valuable support from volunteers who are always on hand to answer questions, give advice, make suggestions, and take on various tasks and projects. As in previous years, volunteers have also been supporting our country programmes by raising awareness of our work and fundraising.



Additionally, volunteers continued to sign up as mentors for the ongoing remote mentoring programme trial. However, due to low participation from mentees, only a few mentoring relationships were established. Those who did engage with a mentor found the experience valuable and felt it positively impacted their work in providing eye care.

Our relaunch event in July 2023 allowed us to not only meet up in person with many of our volunteers but also gave us the opportunity to hear their views and take on board their comments and suggestions. All work conducted through our volunteer programme was managed by Judith Trigg, Vision Action's Volunteer Programme Lead, with valuable input from our country teams and partners.

With support of professional volunteers and partnerships with optometry associations, universities, other partners, and funders, we intend to continue to enhance our education and training programme. We will work on materials designed through our Volunteer Programme that can be delivered using local capacity in the countries we work in and explore other ways to provide educational materials and CPD to those working in eye health in low-resource settings.

A huge thank you to all our volunteers for their dedicated support and hard work. We couldn't do the work we do without you.



# Legal and Administrative Information

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## Directors and Trustees

*[Note the Directors are hereafter called  
“Trustees”]*

Anthony Hulton	<i>(Chair Designate – September 2024)</i>
Ving Fai Chan	
Hannah Faal	
Ian Kerr	
Ahalya Subramanian	
Lucy Soar	<i>(Appointed 10 May 2023)</i>
Emma Thomas	<i>(Appointed 10 May 2023)</i>
Nora Colton	<i>(Chair – Stepped down September 2024)</i>
Ronnie Graham	<i>(Stepped down September 2024)</i>
Richard Rawlinson	<i>(Stepped down September 2024)</i>
Naomi Nsubuga	<i>(Stepped down November 2023)</i>
James Howard	<i>(Appointed 10 May 2023 Stepped down September 2024)</i>

## Registered Office

Freedom Works  
Spectrum House  
Beehive Ring Road  
Gatwick  
West Sussex  
RH6 0LG

## Auditors

Richard Place Dobson Services Ltd  
Ground Floor  
1-7 Station Road  
Crawley,  
West Sussex  
RH10 1HT

## Company Number

4027804 [England and Wales]

## Charity Number

1081695 [England and Wales]

# Report of the Trustees for the year ended 31 March 2024

## Governing Documents

The Governing Documents are the Memorandum of Association, and the Articles of Association dated 2000 as amended in 2006, 2017, and 2022.

## Membership

Membership of Vision Action 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, 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 Action, formally 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

James Riggs stepped down as Chief Executive Officer on 19 July 2024. In the interim, Tiwonge Mwase-Vuma, Director of Finance and Operations, is leading the organisation with the support of Global Programmes Manager, Evelyn Ngaanuma, and Fundraising Manager, Jale Canlibalik, and under the overall oversight of Chair Designate. The recruitment of the CEO, based in one of the countries where we work, is currently underway. The Board delegates all aspects of strategy implementation and the management of Vision Action to the Chief Executive Officer.

The Chief Executive Officer is supported by the Director of Fundraising and Communications, the Director of Finance and Operations and the Director of Programmes. These three positions with the CEO form the Senior Management Team of Vision Action. The overseas programme is led by the Director of Programmes, working with a small programme management team, including a Global Programme Manager and Country Directors who design and implement 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 Action staff and Professional Volunteers and wants to thank them accordingly.

## **Vision Action and the Charity Governance Code**

The Trustees note the Code is designed as a tool to support continuous improvement. This summary of how Vision Action 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, in 2020 and 2021 respectively, we 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**

The Vision Action Chair Designate served as a Trustee for over two years before taking on the role of Chair Designate after the previous Chair stepped down on 4 September 2024. During the tenure of the previous Chair, a comprehensive review of the Board's effectiveness was completed. Since then, we have strengthened the Trustees' contributions to Vision Action, providing enhanced support and guidance for our 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 consider 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 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.

# Financial Review

## Overview

This year we have recorded a deficit, against a small surplus in 2022/23. This is due to:

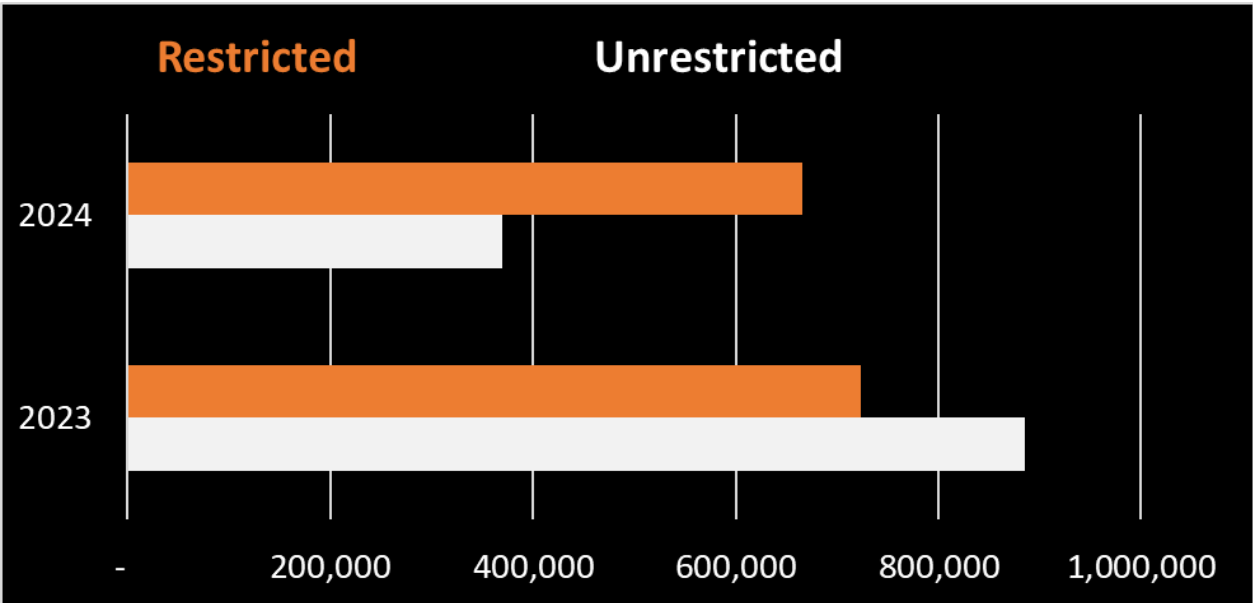
- A challenging funding environment where the organisation has struggled to achieve full cost recovery on projects.
- Costs associated with keeping the country programmes open after significant grants finishes and before new grants starts.

In total, we raised income of £1,038k in 2023/24, a 35% decrease from last year (2022/23: £1,608k). Over this period, we spent £1,179k on our charitable activities, a 5% decrease from the previous year (2022/23: £1,240k). Expenditure on raising funds of £124k, a 103% increase from the previous year (2022/23: £61k), due increasing efforts on fundraising drive. Rebranding expenditure £Nil in 2023/24 (2022/23: £211k).

Our net income/expenditure was a deficit of £252k compared to the surplus of £96k in 2022/23.

## 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.

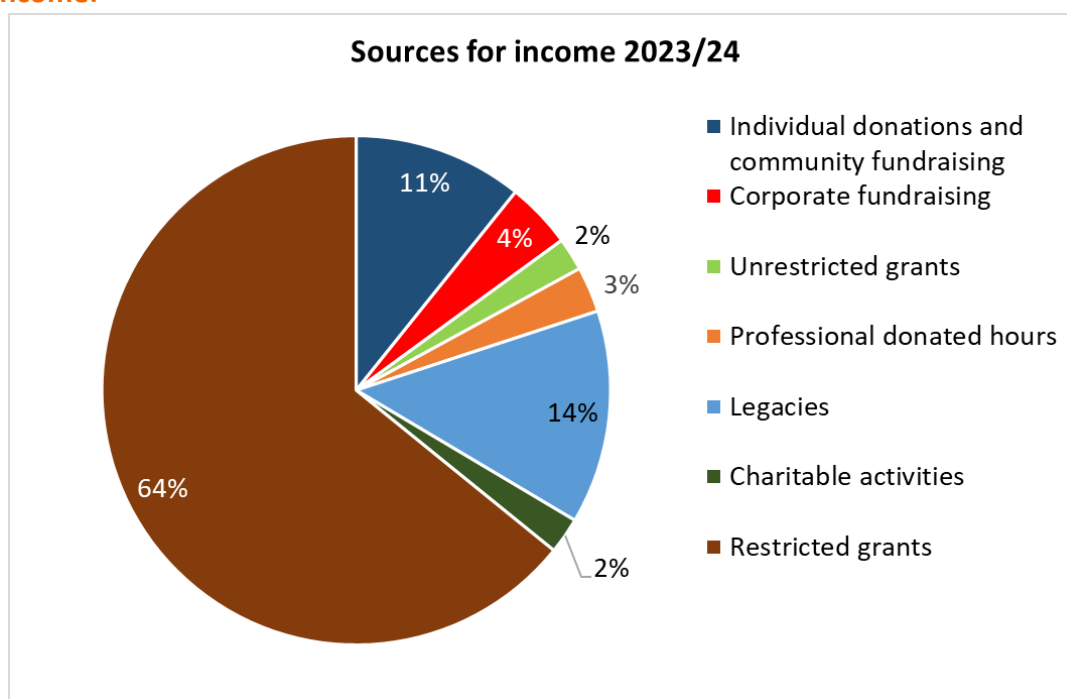


Total income in the year of £1,038k (2022/23: £1,609k) was made up of £372k unrestricted income, a decrease of 52% against the previous year (2022/23: £780k) which was boosted by transfer of assets from



VFAN of £458k); £Nil designated income (2022/23: £106); and £666k restricted income, a decrease of 8% against the previous year (2022/23: £723k).

#### Sources of Income:



Unrestricted donations from individual and community fundraising saw a slight increase to £112k (2022/23: £105k) due to fundraising campaign despite decline in regular donations. 2022/23 unrestricted donation included donation from Vision for a Nation Foundation (VFAN) because of closing in the operations.

The total received from Vision for a Nation (Charity no. 1140123) in the year is £Nil (2022/23: £458k, which included £106k designated income).

The decrease in restricted income to £666k (2022/23: £723k) reflected grants ending. Programme proposals were submitted for funding, but a low success rate compared to the previous year reflects the competitive nature of restricted grants. Three significant new programmes started in the year – 1 Vision Mundi (Increasing access to eyecare in Port Loko district), 2 Innovation Poverty Action (research award for “Sierra Leone Sees to Learn: The SL2 Trial”) in Sierra Leone, and a new programme strengthening the optometry profession in Ethiopia, Zambia and Ghana funded by Optometry Giving Sight (OGS).

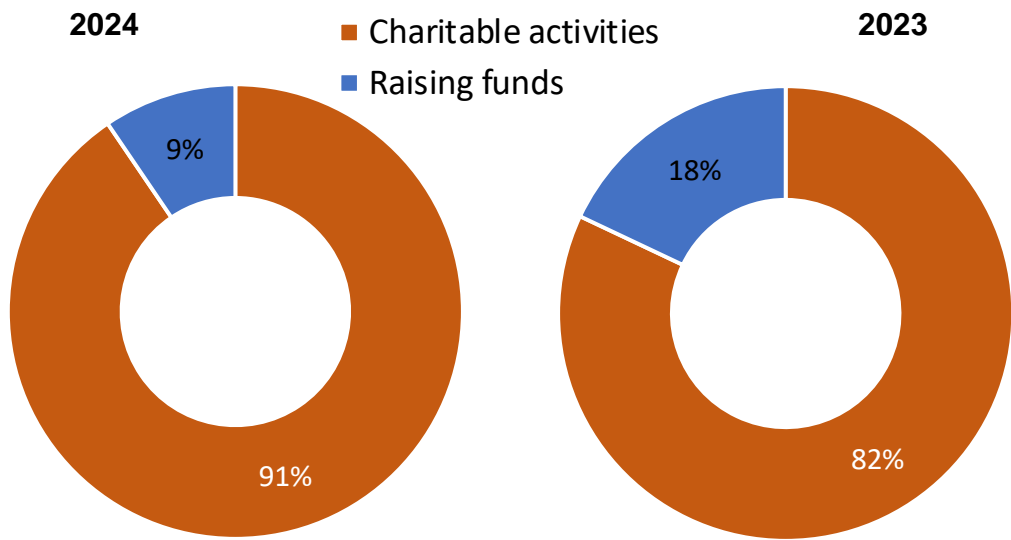
Legacies income, which has previously been a significant source of our unrestricted donated income, dropped in the year raising only £140k, a decrease of 45% against the previous year’s £253k. We were extremely fortunate to receive a small number of large legacies in this year. We recognise that the scale and timing of legacy income is mostly out of our control.

Professional donated hours increased by 3.75 times at £30k (2022/23: £8k) as volunteer assignments continued in line with our strategy on volunteering and as required by the countries of operation. The increase is primarily attributed volunteer assignments in Ghana and Sierra Leone, where volunteers provided essential training support.

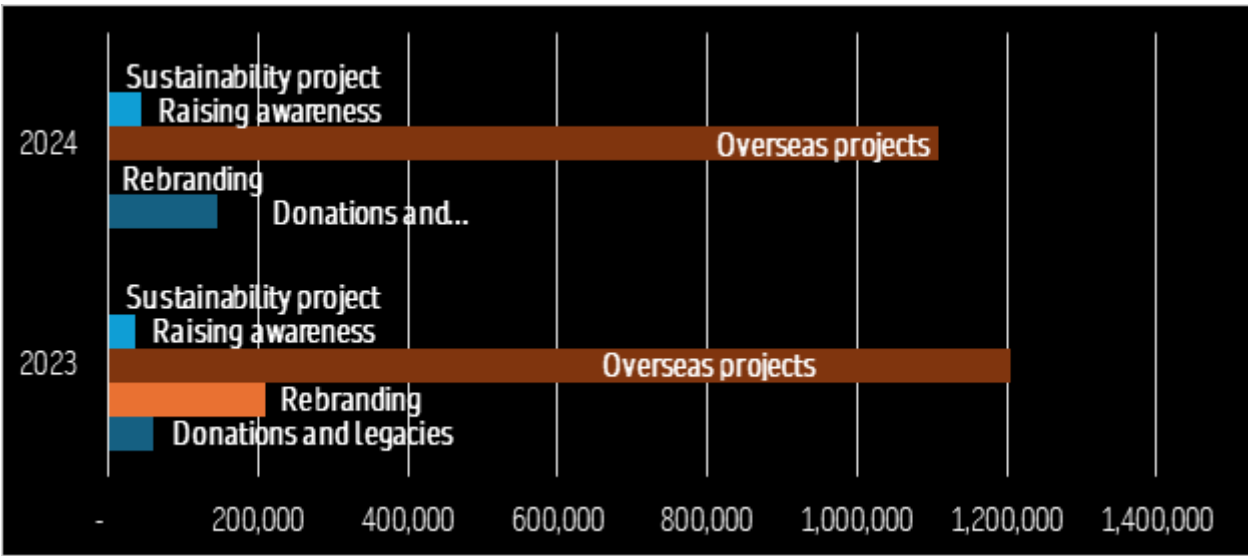
Expenditure

We spent £1,178k on our charitable activities (overseas projects and raising awareness), a decrease of 5% against the previous year’s £1,241k. The decrease is in line with significant grants ending. £1,143k of this expenditure was on our overseas projects (representing 88% of our total spend on our charitable activities).

Ratio: Charitable Vs Raising Funds



We received £14k of general overhead cost recovery from our restricted funded programme grants and unrestricted appeals which reduced our overall support cost expenditure (2022/23: £2k). In addition to general cost recovery, we received cost recovery against direct salary costs of £69k, a 27% decreased due to grants ending in the year (2022/23: £93k). Cost recovery in 2023/24, therefore, totalled £83k (2022/23: £95k). 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 recovering to pre-Covid-19 levels, 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 of 31 March 2024 was £223k (2022/23: £500k) and represents between 3-4 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. On 31 March 2024, the Charity held no shareholdings, having sold all preference and equity shareholdings valued in the previous years.

### Restricted funds

Restricted income received in the year was £666k against an expenditure of £610k. On 31 March 2024, we held a balance of £231k in restricted funds, all of which we expect to spend in 2024/25. Restricted fund expenditure kept pace with project plans.

### 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 eighteen 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 factors and the implementation of swift action plans responsive to changing circumstances, a new communication strategy, and close monitoring and review of all legal and commercial obligations.

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# Fundraising Report

Vision Action, like many other charities, faced a challenging year due to continued national political and economic uncertainties. These challenges were felt across the charity sector, affecting funding streams and the ability to plan for the long term. Nevertheless, Vision Action remained resilient and experienced significant positive developments throughout the year, thanks to the dedication of our supporters and our adaptability. One of the most exciting moments for us was the change of name from Vision Aid Overseas to Vision Action.

This rebranding decision was not taken lightly, but it marked a significant shift that better aligned with our evolving mission and vision. Our new name reflects our broader ambition to tackle eye health issues more proactively and effectively on a global scale. We were pleased to see this name change welcomed by so many of our supporters. To mark the occasion, we hosted a relaunch event in July, which was attended by 50 key stakeholders, supporters, and friends. The event helped us introduce our refreshed identity and showcase our renewed sense of purpose to our community.



To support the relaunch, we produced a variety of new appeal materials, ensuring our message was clear and resonated with both existing supporters and potential new partners. This included a renewed focus on how our work directly impacts communities in need, particularly in Sub-Saharan Africa, where our projects continue to change lives. As part of our new strategy, we laid out plans to integrate the supporters of Vision for a Nation (VFAN), a charity with a similar purpose that had closed during the year. We were pleased to welcome VFAN's supporters to Vision Action and to receive the transfer of their assets, which will help sustain our mission moving forward. In line with our expansion efforts, we also made plans to engage more closely with the optometry sector. We believe that partnerships with opticians, optometrists, and universities offering



optometry courses are critical to expanding our reach and building a sustainable future for eye care services in underserved regions.

To that end, we have started attending sector-related events, where we aim to forge new relationships with opticians and encourage them to become active partners in our mission. Additionally, we plan to enlist universities with optometric courses, fostering collaborations that will both raise awareness and attract future professionals to support our projects.

In terms of fundraising, our supporters demonstrated tremendous generosity throughout the year. We launched two major appeals to support children in Sub-Saharan Africa, and these campaigns were met with an overwhelming response. Through the National Big Give appeal in December, we raised an impressive £28,500, thanks to the commitment of our members, friends, and the wider community. This funding directly contributes to our ongoing efforts to provide essential eye care services to children in the regions we serve, helping to prevent avoidable blindness and improve their quality of life.

Partnerships have long been central to Vision Action's success, enabling us to provide impactful eye care services to communities in need. We are deeply grateful for the ongoing support of key industry partners like Bloobloom, Pala, and Cooper Vision. Their commitment to our mission not only includes financial contributions but also aligns with our vision of driving systemic change in the eye health sector. These collaborations allow us to reach more people and deliver sustainable, high-quality care where it is needed most. Our close relationship with the optometry sector is also valuable, offering crucial professional expertise that strengthens our projects.

One of the most significant benefits is the provision of professional volunteers, including optometrists and support staff, who contribute their time and skills to our international projects. Their on-the-ground expertise in eye care, combined with their efforts to train local professionals, ensures we maintain the highest standards in service delivery. These partnerships enable us to create lasting, meaningful change and improve access to eye health services globally.

In conclusion, despite the difficulties posed by external political and economic factors, Vision Action has made significant strides this year. We have strengthened our identity, welcomed new supporters, forged meaningful partnerships, and raised essential funds to support our life-changing work. Looking ahead, we are excited to continue building on this momentum, ensuring that our mission to improve global eye health is realised in more communities around the world.

### **Fundraising Standards**

Vision Action are members of the Institute of Fundraising and adhere to the Code of Fundraising Practice. We pay a levy to the Fundraising Regulator and uphold their promise to ensure all fundraising is open, honest, legal, and respectful. We are also registered with the Fundraising Preference Service, allowing the public to control how they receive communications from us. In 2023/24, no member of the public opted out of Vision Action's contact through this service.

### **Complaints**

Vision Action has an established complaints procedure. In the year ending 31 March 2024, 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 Action is dedicated to supporting people living in poverty with limited access to affordable eye care by increasing access to eye tests and properly dispensed spectacles. By improving access to these essential services, we empower individuals to work and children to succeed in school, breaking cycles of poverty.

In line with the Charity Commission's guidance on Public Benefit, our Trustees carefully consider how our activities align with Vision Action's aims and objectives. Our principal charitable aim is to fight poverty by transforming access to eye care in developing countries. We achieve this by working in partnership with national eye care plans, ensuring that our efforts are locally driven and aligned with each country's needs. Sustainability is at the core of our approach. We are committed to creating lasting change in each country we work in, ensuring that eye care services continue to benefit communities long after our projects conclude.

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## Statement of Trustees' Responsibilities

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report along with the financial statements of the charity for the year ended 31 March 2024. These financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2019).

In accordance with company law, the Trustees are required to prepare financial statements for each fiscal year that provide a true and fair view of the charity's affairs. This includes accurately reflecting incoming and outgoing resources and their application, including the income and expenditure for the given period. In preparing these financial statements, the Trustees must:

- Select and consistently apply appropriate accounting policies.
- Adhere to the methods and principles set out in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, disclosing, and explaining any material departures in the financial statements.
- Prepare the financial statements on a going concern basis unless there are reasons to believe the charitable company will not continue its operations.

The Trustees are also responsible for maintaining accurate accounting records. These records must disclose, with reasonable accuracy, the financial position of the charitable company at any given time and ensure that the financial statements comply with the Companies Act 2006. Additionally, Trustees must safeguard the charity's assets by responding appropriately to prevent and detect fraud or other irregularities.

To the best of the Trustees' knowledge, they confirm that:

- There is no relevant audit information of which the charity's auditor is unaware; and
- The Trustees have taken all necessary steps to ensure that they are aware of any relevant audit information and that the charity's auditor has been made aware of such information.

Furthermore, the Trustees are responsible for maintaining the accuracy and integrity of corporate and financial information published on the charity's website. It is noted that the legal framework in the United Kingdom governing the preparation and distribution of financial statements may differ from the laws and regulations of other jurisdictions. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006, which relate to small companies. These provisions allow for a streamlined reporting process, while ensuring compliance with relevant legal and financial obligations. The Trustees affirm their commitment to transparency, financial prudence, and maintaining the integrity of Vision Action's charitable operations.

### Approval of this Report

This report was approved by the Board of Trustees on 5 December 2024.

Signed by order of the Board:



Lucy Soar  
**Treasurer**



Anthony Hulton  
**Chair Designate**



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# Auditors' Report

## Opinion

We have audited the financial statements of Vision Action ('the charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as of 31 March 2024 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 charity 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 charity'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 during 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 charity 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 charity'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 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 total, they could be expected to influence the economic decisions of users taken based on these financial statements.

The extent to which our procedures can detect irregularities, including fraud, is detailed below.

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, 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 extent to which our procedures can detect irregularities, including fraud, is detailed below.

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 evaluation the rationale in relation to any significant, unusual transaction and transactions entered outside the normal course of business.

As a large portion of income is received through legacies or grants that relate to future years, the audit engagement team have highlighted completeness of income as an area of significant risk. Audit procedures performed included but were not limited to, transaction testing on a sample of overseas expenditure and the evaluation of other independent audit work performed in this area.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors-responsibilities>. 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 4 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



6 December 2024

**Darren Harding ACA, FCCA, DChA**  
**(Senior Statutory Auditor)**  
**for and on behalf of Richard Place Dobson Services Limited**  
**Chartered Accountants**  
**Statutory Auditor**

Ground Floor  
1 - 7 Station Road  
Crawley  
West Sussex  
RH10 1HT

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



# Statement of Financial Activities

## (Including Income and Expenditure Account)

### for the year ended 31 March 2024

Current financial year		Unrestricted funds General	Unrestricted funds Designated Fund	Restricted funds	Total	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £
<b>Income and endowments from:</b>						
Donations and legacies	3	346,142	–	18,896	365,038	954,497
Charitable activities	4	23,948	–	647,185	671,133	653,550
Other income	5	2,174	–	–	2,174	525
<b>Total income</b>		372,264	–	666,081	1,038,345	1,608,572
<b>Expenditure on:</b>						
<u>Raising funds</u>						
Expenditure on raising donations and legacies	6	123,523	–	–	123,523	60,945
Expenditure on other trading activities (rebranding)	6	–	–	–	–	210,755
<b>Total raising funds expenditure</b>		123,523	–	–	123,523	271,700
<u>Charitable activities</u>						
Overseas projects	7	487,710	45,535	609,525	1,142,770	1,204,221
Raising awareness	7	35,071	–	–	35,071	36,529
<b>Total charitable expenditure</b>		522,781	45,535	609,525	1,177,841	1,240,750
<b>Total expenditure</b>		646,304	45,535	609,525	1,301,364	1,512,450
<b>Net income/(expenditure)</b>		(274,040)	(45,535)	56,556	(263,019)	96,122
Transfers between funds		49,099	–	(49,099)	–	–
<b>Other recognised gains and losses:</b>						
Other gains/(losses)	13	15,944	–	(4,924)	11,020	–
<b>Net movement in funds</b>	9	(208,997)	(45,535)	2,533	(251,999)	96,122
<b>Reconciliation of funds:</b>						
Fund balances on 1 April 2023		573,432	164,322	228,620	966,374	870,252
<b>Fund balances on 31 March 2024</b>		364,435	118,787	231,153	714,375	966,374

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Statement of Financial Activities (Continued)

## Including Income and Expenditure Account

### for the year ended 31 March 2024

Prior financial year		Unrestricted funds General	Unrestricted funds Designated Fund	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	751,088	105,585	97,824	954,497
Charitable activities	4	28,527	–	625,023	653,550
Other income	5	525	–	–	525
<b>Total income</b>		<b>780,140</b>	<b>105,585</b>	<b>722,847</b>	<b>1,608,572</b>
<b>Expenditure on:</b>					
<u>Raising funds</u>					
Expenditure on raising donations and legacies	6	60,945	–	–	60,945
Expenditure on other trading activities (rebranding)	6	210,755	–	–	210,755
<b>Total raising funds expenditure</b>		<b>271,700</b>	<b>–</b>	<b>–</b>	<b>271,700</b>
<u>Charitable activities</u>					
Overseas projects	7	441,520	32,923	729,778	1,204,221
Raising awareness	7	36,529	–	–	36,529
<b>Total charitable expenditure</b>		<b>478,049</b>	<b>32,923</b>	<b>729,778</b>	<b>1,240,750</b>
<b>Total expenditure</b>		<b>749,749</b>	<b>32,923</b>	<b>729,778</b>	<b>1,512,450</b>
<b>Net income/(expenditure)</b>		<b>30,391</b>	<b>72,662</b>	<b>(6,931)</b>	<b>96,122</b>
Transfers between funds		(30,361)	–	30,361	–
<b>Net movement in funds</b>	<b>9</b>	<b>30</b>	<b>72,662</b>	<b>23,430</b>	<b>96,122</b>
<b>Reconciliation of funds:</b>					
Fund balances on 1 April 2022		573,402	91,660	205,190	870,252
<b>Fund balances on 31 March 2023</b>		<b>573,432</b>	<b>164,322</b>	<b>228,620</b>	<b>966,374</b>

# Balance sheet as of 31 March 2024

		2024	2023
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	14	26,199	34,957
<b>Current assets</b>			
Debtors	15	265,740	275,260
Cash at bank and in hand		524,329	841,811
		790,069	1,117,071
<b>Creditors: amounts falling due within one year</b>	16	(56,276)	(148,532)
<b>Net current assets</b>		<b>733,793</b>	968,539
<b>Total assets less current liabilities</b>		<b>759,992</b>	1,003,496
Provision for other liabilities	17	(45,617)	(37,122)
<b>Net assets</b>		<b>714,375</b>	966,374
<b>The funds of the charity</b>			
Restricted funds	19	231,153	228,620
Unrestricted funds	21	364,435	573,432
Unrestricted funds - Designated Fund	20	118,787	164,322
		<b>714,375</b>	966,374

\* 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 2024, although an audit has been conducted under section 144 of the Charities Act 2011. No member of the company has deposited a notice, under 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 5 December 2024 and signed on its behalf by:



Lucy Soar, Treasurer



Anthony Hulton, Chair Designate

**Company Number: 4027804**

**The notes on pages 38 to 54 form part of these accounts**

## Statement of Cash Flows for the year ended 31 March 2024

		2024	2023
	Notes	£	£
<b>Cash flows from operating activities</b>			
Cash (absorbed by)/generated from operations	24	(309,120)	247,039
<b>Investing activities</b>			
Proceeds from disposal of intangibles		2,174	525
Purchase of tangible fixed assets		(10,536)	(44,441)
<b>Net cash used in investing activities</b>		(8,362)	(43,916)
<b>Net cash used in financing activities</b>		–	–
<b>Net (decrease)/increase in cash and cash equivalents</b>		(317,482)	203,123
Cash and cash equivalents at beginning of year		841,811	638,688
<b>Cash and cash equivalents at end of year</b>		524,329	841,811

# Notes to the Financial Statements for the year ended 31 March 2024

## 1. Accounting Policies

### Charity information

Vision Action is a private company limited by guarantee incorporated in England and Wales. The registered office is Freedom Works, Spectrum House, Beehive Ring Road, Gatwick, West Sussex, RH6 0LG.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommendation Practice which includes Update Bulletin 2 applicable to charities preparing their account 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 (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Companies Act 2006.

Vision Action meets the definition of 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.

#### 1.2 Going concern

The charity reported a net cash decrease of £317,482 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.

#### 1.3 Charitable funds

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 solely used of areas of the charity's work or specific projects undertaken by the charity.



## 1.4 Income

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. Donations and sponsorship are accounted for when received.

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.

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 economic benefit can be measured reliably. The economic value of donated professional hours can be reliably measured and calculated as hours worked multiplied by the market value of the services provided.

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.

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.

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.

## 1.5 Expenditure

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

	<b>2024</b>	<b>2023</b>
Rebranding	0%	28%
Raising donations and legacies	14%	8%
Charitable activities	86%	64%

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

## **1.6 Tangible fixed assets**

Assets more than £1,000 intended to be of ongoing use to Vision Acton in conducting its activities are capitalised as fixed assets.

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

Optical equipment	10 years
Furniture & fittings	3 years
Computer equipment	3 years
Motor vehicles	Limited to the lower of 4 years or the life of the program
Optical equipment	4 years

## **1.7 Cash and cash equivalents**

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

## **1.8 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.

### **Basic financial assets**

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

### **Basic financial liabilities**

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

## **1.9 Taxation**

The Charity is exempt from Corporation tax under Chapter 3 of Part 11 of the corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that the surpluses are applied to its charitable purposes.

### **1.10 Provisions**

Provisions for future liabilities are recognised when the charity has a legal or constructive financial obligation, which 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.

### **1.11 Employee benefits**

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.

### **1.12 Retirement benefits**

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.

### **1.13 Foreign exchange**

Transactions in foreign currencies are recorded using the exchange rate at the beginning of the month in which the transaction took place. Monetary assets and liabilities are revalued at the exchange rate on the first day of the following month. All exchange differences are recorded in the SOFA.

## **2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, 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 relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing 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.

### **Key sources of estimation uncertainty**

#### **Professional volunteer time**

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

### 3. Income and legacies

	Unrestricted funds General	Unrestricted funds Designated Fund	Restricted funds	Total	Unrestricted funds General	Unrestricted funds Designated Fund	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £	2023 £
Donations and gifts	111,785	–	18,896	<b>130,681</b>	105,695	–	–	105,695
Legacies	139,778	–	–	<b>139,778</b>	252,996	–	94,558	347,554
Grants	21,248	–	–	<b>21,248</b>	338,755	105,585	–	444,340
Donated goods and services	30,131	–	–	<b>30,131</b>	43,642	–	3,266	46,908
Other	43,200	–	–	<b>43,200</b>	10,000	–	–	10,000
	346,142	–	18,896	<b>365,038</b>	751,088	105,585	97,824	954,497

### 4. Income from charitable activities

	Unrestricted fund 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from charitable activities</b>						
Performance related grants	–	647,185	<b>647,185</b>		477,144	477,144
Other income	–	–	–	–	147,879	147,879
<b>Other</b>						
Other income	23,948	–	<b>23,948</b>	28,527	–	28,527
	23,948	647,185	<b>671,133</b>	28,527	625,023	653,550

### 5. Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest income from deposit account	<b>2,174</b>	525

## 6. Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Direct costs	18,118	24,956
Staff costs	79,002	16,006
Support costs	26,403	19,983
	<b>123,523</b>	<b>60,945</b>
<b>Rebranding costs</b>		
Direct costs	–	92,037
Staff costs	–	48,020
Support costs	–	70,698
	–	<b>210,755</b>
<b>Total expenditure on raising funds</b>	<b>123,523</b>	<b>271,700</b>

## 7. Expenditure on charitable activities

	Overseas projects 2024 £	Raising awareness 202 £	Total 2024 £	Overseas projects 2023 £	Raising awareness 2023 £	Total 2023 £
<b>Direct costs</b>						
Staff costs	452,124	24,583	<b>476,707</b>	532,309	16,006	548,315
Depreciation and impairment	9,294	–	<b>19,294</b>	10,482	–	10,482
Other direct costs	476,215	4,529	<b>480,744</b>	513,781	8,307	522,088
	<b>947,633</b>	<b>29,112</b>	<b>976,745</b>	<b>1,056,572</b>	<b>24,313</b>	<b>1,080,885</b>
<b>Share of support and governance costs (see note 8)</b>						
Support	195,137	5,959	<b>201,096</b>	147,649	12,216	159,865
	<b>1,142,770</b>	<b>35,071</b>	<b>1,177,841</b>	<b>1,204,221</b>	<b>36,529</b>	<b>1,240,750</b>
<b>Analysis by fund</b>						
Unrestricted funds - general	487,710	35,071	<b>522,781</b>	441,520	36,529	478,049
Unrestricted funds - Designated Fund	45,535	–	<b>45,535</b>	32,923	–	32,923
Restricted funds	609,525	–	<b>609,525</b>	729,778	–	729,778
	<b>1,142,770</b>	<b>35,071</b>	<b>1,177,841</b>	<b>1,204,221</b>	<b>36,529</b>	<b>1,240,750</b>



## 8. Support costs allocated to activities

	2024 £	2023 £
Staff costs	129,787	87,096
Recruitment costs	2,662	3,670
Premises costs	126	106
Printing, postage, and stationery	953	1,408
Telephone and internet	1,297	1,546
Travel and meeting costs	3,549	35,648
Office expenditure	53,607	45,552
Staff admin costs	–	19,800
Governance costs	35,518	55,720
	<b>227,499</b>	<b>250,546</b>
<b>Analysed between:</b>		
Fundraising	26,403	90,681
Overseas projects	195,137	147,649
Raising awareness	5,959	12,216
	<b>227,499</b>	<b>250,546</b>

Overhead cost recovery of £23,697 has been received in the year through restricted funding to cover unrestricted universal support costs (2023: £1,948). This has been allocated against support costs on a total cost apportionment basis.

General overhead cost recovery of £14,134 has been allocated against support cost staff costs (2023: £853).

There was no general overhead cost recovery allocated against legal and professional fees in the year (2023: £393).

## 9. Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	27,256	6,849
Depreciation of owned tangible fixed assets	19,294	10,482
Interest income	(2,174)	(525)

## 10. Trustees

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 £2,187 for three Trustees (2023: £3,163 for two trustees).

## 11. Employees

Staff headcount within the year

	2024 Number	2023 Number
Programmes	3	3
Finance and administration	2	2
Fundraising and communication	3	2
Overseas in the country programmes	25	27
Total	33	34

Employment costs	2024 £	2023 £
Wages and salaries	626,170	635,323
Social security costs	28,247	29,173
Other pension costs	31,079	34,941
	685,496	699,437

End-of-contract payments made in the year to 10 staff members, four of which were in Ethiopia, one in Sierra Leone and five in Zambia, totalling £26,795 (2023: £32,549 to four overseas country staff members in Zambia).

A £9,466 provision was added to the end of contract payments was made in the year for staff attributed to our restricted fund grant activities (2023: £32,057) and £25,823 was attributable for unrestricted grant activities (2023: £nil).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	–	1
£70,001 - £80,000	1	1

## Remuneration of key management personnel

Key management is defined as the executive Senior Management Team (four executive directors/head of departments). Key management remuneration in the year was:

	2024 £	2023 £
Aggregate compensation	274,604	257,415

## 12. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 13. Other gains and losses

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2024 £	Total 2024 £
Gains/(losses) upon:						
Foreign exchange	15,944	(4,924)	11,020	–	–	–

## 14. Tangible fixed assets

	Optical equipment £	Furniture & fittings £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>					
On 1 April 2023	–	299	12,233	87,913	100,445
Additions	6,187	170	4,179	–	10,536
Disposals	–	–	–	(19,672)	(19,672)
On 31 March 2024	6,187	469	16,412	68,241	91,309
<b>Depreciation and impairment</b>					
On 1 April 2023	–	299	5,522	59,667	65,488
Depreciation charged in the year	6,187	170	6,890	6,047	19,294
Eliminated in respect of disposals	–	–	–	(19,672)	(19,672)
On 31 March 2024	6,187	469	1,412	46,042	65,110
<b>Carrying amount</b>					
On 31 March 2024	–	–	4,000	22,199	26,199
On 31 March 2023	–	–	6,711	28,246	34,957

## 15. Debtors: amounts falling due within one year:

	2024 £	2023 £
Trade debtors	–	10,362
Other debtors	582	3,498
Prepayments and accrued income	265,158	261,400
	<b>265,740</b>	<b>275,260</b>

## 16. Creditors: amounts falling due within one year:

	2024 £	2023 £
Other taxation and social security	10,583	12,011
Trade creditors	14,391	-
Other creditors	6,863	32,150
Accruals and deferred income	24,439	104,371
	<b>56,276</b>	<b>148,532</b>

## 17. Provisions for liabilities

	2024 £	2023 £
	<b>45,617</b>	<b>37,122</b>

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 provisions are expected to give rise to a payment of £40k in the year ending 31 March 2025, with the balance expected to be paid in subsequent years in line with the end of specific funded programmes.

Provisions total £45,617 (2022/23: £37,122) of which £25,852 (2022/23: £37,122) was attributable to restricted funds and £19,765 (2022/23: £Nil) was attributable to unrestricted funds.

## 18. Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	<b>45,617</b>	<b>37,122</b>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund

## 19. Restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
<b>Zambia</b>					
Vision Mundi	3,888	–	(3,888)	–	–
Support a School	200	430	(630)	–	–
USAID Child Blindness Programme	–	38,021	(1,784)	(36,237)	–
<b>Sierra Leone</b>					
Spectacle Makers	642	–	(642)	–	–
Kailahun	3,438	1,174	(4,394)	–	218
Steel Charitable Trust	1,125	–	(1,125)	–	–
Optometry Giving Sight–Port Loko	48,041	–	(48,041)	–	–
PALA Tonkolili	4,346	2,570	–	–	6,916
Vision Mundi	–	33,233	(30,916)	–	2,317
USAID Div	–	146,493	(170,744)	–	(24,251)
<b>Ethiopia</b>					
Support a School	3,802	–	(3,802)	–	–
The Else Kröne-Fresenius-Stiftung (EKFS)	21,428	80,094	(63,196)	–	38,326
Veta Bailey	892	–	(892)	–	–
Beatrice Laing	–	6,250	(6,250)	–	–
USAID Child Blindness Programme	–	90,392	(90,392)	–	–
<b>Ghana</b>					
Challenges Worldwide	584	11,745	(12,329)	–	–
CooperVision	33,263	40,000	(7,676)	–	65,587
The Else Kröne-Fresenius-Stiftung (EKFS)	5,502	87,296	(107,090)	14,292	–
USAID Child Blindness Programme	–	67,812	(40,658)	(27,154)	–
Anonymous Donor	–	25,000	–	–	25,000
The Spectacle Makers	–	4,000	–	–	4,000
<b>Remote Mentoring</b>					
Britford Bridge Trust	5,311	–	(5,311)	–	–
James Tudor	1,500	–	(1,500)	–	–
Karen Sparrow Fund	94,658	50	(3,737)	–	90,971
Optometry Giving Sight		31,521	(9,452)	–	22,069
	228,620	666,081	(614,449)	(49,099)	231,153



	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
<b>Zambia</b>					
Specsavers	39,565	103,383	(137,791)	(5,157)	–
Vision Mundi	5,687	–	(1,799)	–	3,888
USAID Child Blindness Programme	24,619	60,394	(121,395)	36,382	–
Support a School	–	1,000	(800)	–	200
<b>Sierra Leone</b>					
Spectacle Makers	3,850	–	(3,208)	–	642
Vision Mundi	3,415	–	(3,415)	–	–
Optometry Giving Sight	26,720	9,652	(35,489)	(883)	–
Kailahun	4,777	50	(1,389)	–	3,438
Steel Charitable Trust	1,500	–	(375)	–	1,125
Optometry Giving Sight–Port Loko	–	84,644	(36,603)	–	48,041
PALA Tonkolili	–	4,346	–	–	4,346
<b>Ethiopia</b>					
Support a School	8,990	–	(5,188)	–	3,802
Beatrice Laing	2,500	–	(2,923)	423	–
USAID Child Blindness Programme	–	71,728	(76,549)	4,821	–
The Else Kröne-Fresenius-Stiftung (EKFS)	27,589	79,980	(86,141)	–	21,428
Veta Bailey	2,062	–	(1,170)	–	892
Essilor Social Impact	–	3,266	(3,266)	–	–
<b>Ghana</b>					
Medicor Foundation (Vision for a Nation)	14,916	–	(19,654)	4,738	–
Peek (Vision for a Nation)	29,000	–	–	(29,000)	–
USAID Child Blindness Programme	–	91,003	(97,207)	6,204	–
Challenges Worldwide	–	8,255	(7,671)	–	584
CooperVision	–	40,000	(6,737)	–	33,263
The Else Kröne-Fresenius-Stiftung (EKFS)	–	43,988	(38,486)	–	5,502
Anonymous Donor	–	25,000	(37,833)	12,833	–
<b>Remote Mentoring</b>					
Britford Bridge Trust	10,000	–	(4,689)	–	5,311
James Tudor	–	1,500	–	–	1,500
Karen Sparrow Fund	–	94,658	–	–	94,658
	205,190	722,847	(729,778)	30,361	228,620

## Purpose of funding

### 1. Vision Mundi (Zambia)

For strengthening human resources for eye health in Zambia.

### 2. USAID Child Blindness Programme (Zambia)

Scale up of School Eye Health in Zambia

### 3. Spectacle Makers (Sierra Leone)

For purchase, installation and running of three power generators located in established Vision Centres (VCs) in Kenema, Bombali and Koidu Districts of Sierra Leone.

### 4. Kailahun (Sierra Leone)

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

### 5. Steel Charitable Trust (Sierra Leone)

For remote mentoring pilot to offer continuous professional support to eye health workers in Sierra Leone and Zambia

### 6. Optometry Giving Sight (Sierra Leone - Port Loko)

To increase access to eyecare in port Loko district through establishing a Vision Centre and training two new Optometry technicians.

### 7. PALA Tonkolili (Sierra Leone)

To refurbish a defunct Vision Centre in Tonkolili district, Sierra Leone.

### 8. Vision Mundi (Sierra Leone - Port Loko)

To increasing access to eyecare in Port Loko district, Sierra Leone

### 9. Innovation Poverty Action (Sierra Leone)

A research award for “Sierra Leone Sees to Learn: The SL2 Trial”.

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

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

### 11. Beatrice Laing (Ethiopia)

To support a scalability study for school eye health in Ethiopia

### 12. USAID Child Blindness Programme (Ethiopia)

For Vision4Inclusion: Leave no Child Behind in Ethiopia.

### 13. EKFS (Ethiopia)

For ensuring School Eye Health (SEH) for rural communities in Ethiopia.

### 14. Veta Bailey (Ethiopia)

Match funding to support scaling up school eye health services in Ethiopia

**15. Beatrice Laing (Ethiopia)**

Vision for Our Children's Future – Scaling our School Based Eye Health programme in Ethiopia

**16. USAID Child Blindness Programme (Ghana)**

For Child Eye Health in Northern Ghana

**17. Challenges Worldwide (Ghana)**

To conduct a market feasibility study for a social enterprise model in Ghana.

**18. CooperVision (Ghana)**

Supporting school eye health programmes in Ghana.

**19. The Else Kröne-Fresenius-Stiftung (EKFS) (Ghana)**

Scaling up community based Primary Eyecare in Ghana.

**20. Anonymous Donor (Ghana)**

Supporting Primary Eyecare in Ghana.

**21. The Spectacle Makers' Charity (Ghana)**

Supporting Primary Eyecare in Ghana.

**22. Britford Bridge Trust (Remote Mentoring)**

For remote mentoring scheme, Sierra Leone, and Zambia

**23. James Tudor**

To support a remote mentoring pilot scheme.

**24. Karen Sparrow Fund**

To support training and education programmes across Zambia, Ethiopia, Ghana, and Sierra Leone.

**25. Optometry Giving Sight (Training)**

For strengthening the optometry profession for improved eye care services in Ethiopia, Zambia, and Ghana through targeted continuous professional development (CPD).

## 20. Unrestricted funds - Designated Fund

Vision Action has put aside two designated funds: Anthony Eyes Cataract Programme for Sierra Leone in honour of Anthony's legacy wishes, and Investment in Fundraising as agreed with Vision for a Nation trustees through the memorandum of understanding.

	Balance at 1 April 2023 £	Income resource £	Resources expended £	Balance at 31 March 2024 £
Anthony's Eyes Cataract Programme	58,737	–	(45,535)	13,202
Investment in Fundraising	105,585	–	–	105,585
	164,322	–	(45,535)	118,787

Previous year:	Balance at 1 April 2022 £	Income resource £	Resources expended £	Balance at 31 March 2023 £
Anthony's Eyes Cataract Programme	91,660	–	(32,923)	58,737
Investment in Fundraising	–	105,585	–	105,585
	91,660	105,585	(32,923)	164,322

### 1. Anthony's Eyes (Sierra Leone)

- For provision of cataract surgical services in Sierra Leone

### 2. Investment in Fundraising

- Funds from Vision for Nation Foundation have been set aside for Investment in Fundraising.

## 21. Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2023 £	Income resource £	Resources expended £	Transfers	Gains and losses	Balance at 31 March 2024 £
General funds	573,432	372,264	(646,304)	49,099	15,944	364,435

Previous year:	Balance at 1 April 2022 £	Income resource £	Resources expended £			Balance at 31 March 2023 £
General funds	573,402	780,140	(749,749)	(30,361)	–	573,432

## 22. Analysis of net assets between funds

	Unrestricted funds General 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>On 31 March 2024:</b>				
Tangible assets	26,199	–	–	26,199
Current assets/(liabilities)	383,853	118,787	231,153	733,793
Provisions	(45,617)	–	–	(45,617)
	364,435	118,787	231,153	714,375

	Unrestricted funds: General 2023 £	Unrestricted funds: Designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>On 31 March 2023:</b>				
Tangible assets	34,957	–	–	34,957
Current assets/(liabilities)	538,475	164,322	265,742	968,539
Provisions	–	–	(37,122)	(37,122)
	573,432	164,322	228,620	966,374

## 23. Related party transactions

There were no disclosable related party transactions during the year (2023 - none)

## 24. Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(263,019)	96,122
Adjustments for:		
Foreign exchange differences	11,020	–
Gain on disposal of intangible assets	(2,174)	(525)
Depreciation and impairment of tangible fixed assets	19,294	10,482
Movements in working capital:		
Decrease in debtors	9,520	77,926
(Decrease)/increase in creditors	(92,256)	81,771
(Decrease)/increase in provisions	8,495	(18,737)
	(309,120)	247,039



## 25. Analysis of changes in net funds

The charity had no material debt during the year.

# In acknowledgement and thanks

## **Our Honorary Patrons are:**

Fiona Bruce

James Chen

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

Kath Stott

Clive Williams

Vera Wilton

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## **And our Corporate Partners:**

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## **Vision Action is a supporter/member of:**

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