



A story of saving sight

ORBIS CHARITABLE TRUST
ANNUAL REPORT AND ACCOUNTS 2022

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Front cover image: Ten-year-old Mostakim from Bangladesh underwent an eye screening on his doorstep as part of an Orbis community screening programme. Visual impairment among children is a major public health problem in the Rangpur Division of the country, so this programme aims to increase their access to quality eye care.



Nine-year-old Netsanet from Hawassa in Ethiopia used to have strabismus, a condition which causes the eyes to look in different directions when focusing. Other children made fun of her and she would often cry. Thankfully, Netsanet received surgery to correct her vision thanks to the Orbis Volunteer Faculty so she can now enjoy school without being teased.

Chair and CEO welcome

The warmest of welcomes *to the 2022 Orbis UK annual report*

Dear supporters,

2022 was a challenging but positive year across all of our Orbis UK funded projects. As the Covid restrictions began to lift in the countries we work in and supply chain problems eased, so too did many of the difficulties that we faced in 2021.

I'm delighted to report that our income remained strong and, by the end of the year, we had exceeded nearly all of our targets for treatments, screenings and surgeries. This success is down to the resilience and creativity of the Orbis staff team and our partners who, during the course of the pandemic, became experts in adapting and adjusting to new ways of working. It's also thanks to the commitment and engagement of you, our supporters, who make our sight-saving work possible.

One of the highlights of the year was meeting the women attending a training programme on board the Orbis Flying Eye Hospital in Doha. This pioneering initiative saw a female-only volunteer faculty working with 12 women drawn from countries affected by conflict. It was hugely inspiring to talk to the participants and hear about the challenges they face in the countries where they work every single day and their commitment to provide sight-saving treatment for their patients – there's more on page 14.

The disruption to the global supply of antibiotics to treat trachoma eye infections in Ethiopia was a significant challenge to the team in 2022. They delivered 3.4 million doses which was short of our target and these activities will continue to be difficult to implement in 2023 despite hopes that these shortages will ease.

You can read on page 10 how the Ethiopia team turned the challenge of the limited availability of antibiotics into an opportunity to redouble community outreach work which takes eye care services close to where people live.

In Nepal, our Aid Match project helped children like seven-year-old Aadya to see better at school through screening her vision and providing her with glasses – you can read her story on page 13. The three-year project finished in 2022 and delivered impressive results. Over 330,000 children were screened either in school or on their doorstep, making a significant contribution to the reduction in avoidable childhood blindness in the country. The project was funded by the Foreign, Commonwealth & Development Office.

In Zambia we were delighted to see the number of patients attending primary and district eye care facilities increase in the three districts we supported. This comes as a direct result of community health workers having an increased awareness of eye conditions thanks to the training that Orbis provided. We did this through Viamo – an innovative low-tech mobile phone training platform (see page 14).

Also last year, Mongolia's Ministry of Health approved the inclusion of Red Reflex testing into the national paediatrics residency training curriculum. This means that more babies will be screened and treated for retinopathy of prematurity (ROP), a condition that can cause blindness if left untreated (see page 13).

We are already working hard to build on our successes in 2022 with ambitious plans to scale up our work, with the fundraising infrastructure in place to help us achieve this. We're aiming to raise more money, support more projects, and deliver more sight-saving training and treatments to people who live where eye care resources are scarce. We are confident that together we can get even closer to our ambition of creating a world where no one lives with avoidable vision loss, simply because of where they were born.

With best wishes,



Rebecca Cronin (chief executive)



Nick Fox (chair)

Who we are and what we do

Orbis aims to create a world in which no one lives with avoidable vision loss, simply because of where they were born.

With over 1.1 billion people living with vision loss and 90% of cases preventable or treatable, Orbis operates a sustainable and scalable model to address this immense challenge, in which we:

- TREAT people with vision loss, to save sight today.
- TRAIN eye care professionals, to save sight tomorrow.
- TECHNOLOGY to create a future without avoidable vision loss.

Our vision

To transform lives through the prevention and treatment of blindness.

Our mission

With our network of partners, we mentor and train local teams so they can save sight in their communities.

Why we do it

1.1 billion people in the world live with some form of visual impairment. Of these¹:

- 90 million are children and adolescents
- 90% live in low and middle-income countries
- 55% are women and girls

We fight avoidable blindness

- We provide specialist training and equipment for doctors, nurses and local eye care teams.
- We carry out screening and treatment programmes and support the distribution of antibiotics for controlling trachoma.
- We raise awareness among communities about the importance of eye health.
- We partner with local hospitals, non-governmental organisations (NGOs) and governments so they can strengthen and improve eye health services.

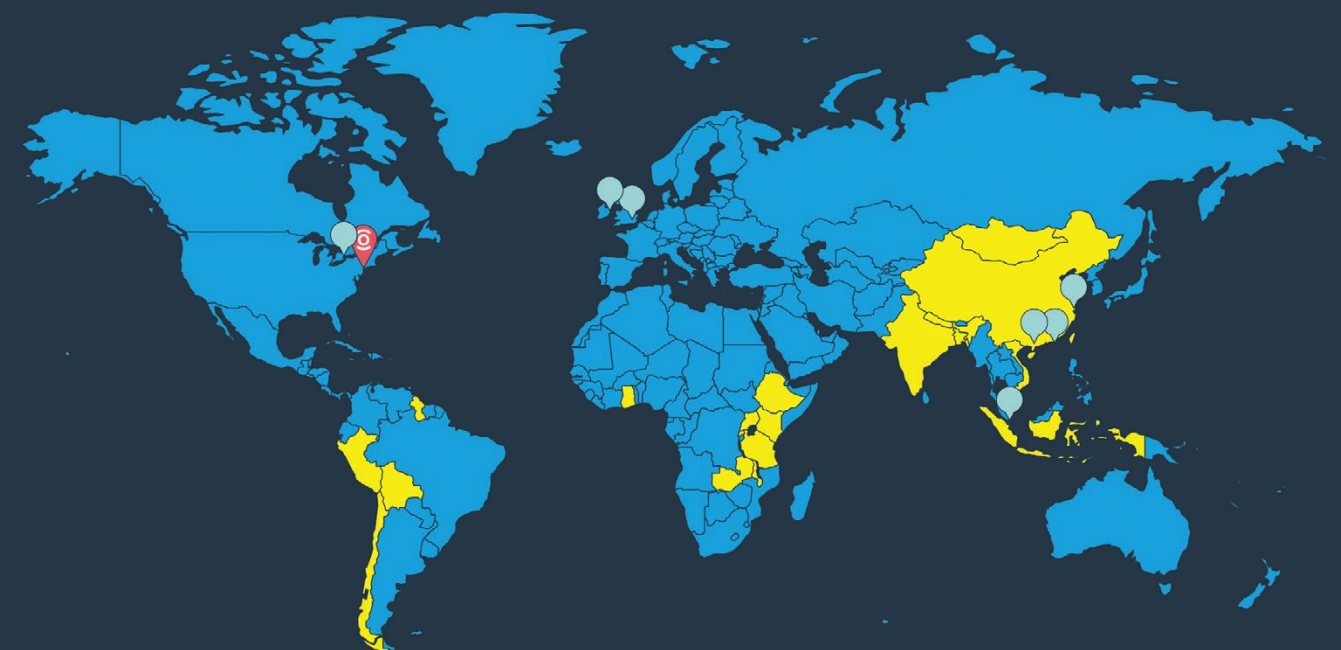
Our global reach – Orbis International

Orbis UK is an affiliate of Orbis International (OI), which is headquartered in the USA. Orbis UK funds projects delivered by Orbis International country programme teams and supports the development and implementation of selected projects within these countries.

The vast majority of people who are blind and visually impaired live in low to middle income countries. Older people, women and those living in rural and disadvantaged communities are particularly affected. We focus on where the need is greatest: in Africa, Asia, and Latin America.

Eliminating avoidable blindness is one of the most cost-effective ways of fighting poverty. Orbis works to ensure everyone has sustainable access to quality eye care, no matter where they live.

KEY:  Headquarters in New York  Fundraising Offices  Countries we work in



¹ Adelson, J., Bourne, R. R. A., Briant, P. S., Flaxman, S., Taylor, H., Jonas, J. B., et al., Causes of blindness and vision impairment in 2020 and trends over 30 years, and prevalence of avoidable blindness in relation to VISION 2020: the Right to Sight: an analysis for the Global Burden of Disease Study. Lancet Global Health. 2020. Accessed via the IAPB Vision Atlas (<https://www.iapb.org/learn/vision-atlas>)

Our year in numbers

Orbis UK’s impact

We funded 12 projects in total: one in Ghana, one in India, one in Mongolia, one in Nepal, one in Zambia, two in Bangladesh and five in Ethiopia.

Despite continued pandemic-related disruption, we worked with partner organisations to:

- enable 787,720 eye screenings, exceeding our target by 60%
- deliver 13,513 training sessions for clinical staff and community representatives exceeding our target by 3%
- enable 34,574 treatments, exceeding our target by nearly 35%
- deliver 3.4m antibiotic doses, which was 48% of our yearly target

Orbis UK’s income

Total income: £6,187k

2022 saw our total gross income increase year-on-year (YoY) by 3.9% (+£233k), with our net income increasing significantly by £806k. This enabled us to invest more in our sight-saving programmes across the world.

Gains were made in our legacy income and the value of our corporate partnerships increased, as we focused on greater collaboration with the commercial sector.

The impact of the cost-of-living crisis was an ever-present factor in 2022, resulting in a lower volume and value of individuals donating than the previous year. However, we did see a slight increase in the percentage of donors donating online (+1% YoY) as we focused on more cost-effective marketing channels.

As percentages of total income:

Legacies	24%
Major donors, trusts and corporate partners	23%
Individual donors	22%
Statutory donors	31%

Dinkesh is a healthcare worker and grader on the Trachoma Impact Survey (TIS) in Ethiopia. Orbis conducts these surveys to assess the need for interventions to eliminate trachoma in the country. The TIS team also administers antibiotics for trachoma infections, refers people to health centres for treatment and educates people about preventing transmission.



Comprehensive eye care

Working with partners to provide eye care everywhere, for everyone

We work in partnership with people at all levels of the health care system, including primary, secondary and tertiary care, to deliver comprehensive eye care to people everywhere. We work with everyone from medical professionals in regional hospitals to staff in rural health centres and members of local communities.

Giving people in urgent need access to quality eye care remained challenging in 2022. Despite a global shortage of key antibiotics, the continued impact of the pandemic and ongoing donor budget cuts, our partners worked tirelessly to deliver our sight-saving work.

Ethiopia

Trachoma is a highly infectious eye condition that, if left untreated, can develop into trachomatous trichiasis (TT) and cause irreversible blindness. Globally, half of all people at risk of TT are in Ethiopia. Our work to eliminate blinding trachoma as a public health problem in the country continued in 2022, despite a global shortage of azithromycin, the antibiotic that is used in 'mass drug administration' (MDA). Sightsavers and the Qatar Fund for Development (QFFD) helped us to fund this work.

Last year, we conducted Trachoma Impact Surveys (TIS) in 39 districts in partnership with the Ethiopian government and other groups. As well as assessing the need for further elimination interventions, the TIS team also administered antibiotics for trachoma infection, referred people with TT to health centres, and educated people about preventing transmission.

Conducting MDA and surveys is challenging as, with many areas inaccessible to cars, journeys to isolated rural communities can be long and treacherous. But, thanks to the determination of MDA and survey teams and local health workers, we're making huge inroads into achieving the World Health Organization's goal of eliminating trachoma by 2030.

"One time we drove for 80 km, and we had to hike for six hours uphill to reach a community. My shoes were broken due to the slippery road. When I finally reached the hill, and saw the health care centre, I couldn't move any longer. I was exhausted! Conducting the survey can be challenging, but I love this job because it prevents blindness."

Dinknesh,
Health care worker and grader on a Trachoma Impact Survey in Ethiopia

Bangladesh

Since 2018, we've been leading on providing eye care services with our partners for both the Rohingya people living in the refugee camps of Cox's Bazar and the host community. In 2022, our programme exceeded nearly all of our targets, allowing more vulnerable people to access the quality eye care they needed. We conducted vision screenings for more than 65,000 adults and 48,000 children, and we performed more than 1,500 eye surgeries. This important work was funded by Qatar Charity (QC), with additional funding for surgeries provided by the European Society of Cataract & Refractive Surgeons (ESCRS).

Boshir's story



Boshir lives in a refugee camp in Cox's Bazar with his wife and son. He used to be a farmer in his home country of Myanmar but, as a member of the Rohingya community, he was forced to flee to Bangladesh in 2017.

Two years after arriving at the camp, Boshir started to experience vision loss. He was unable to work and he needed someone to help him whenever he wanted to go anywhere. He worried that he was a burden to his family.

When he discovered he had cataracts in both of his eyes at the Vision Centre in the camp, he was initially discouraged from having surgery by his neighbours. They told him that an operation might blind him but, thankfully, Boshir did not listen.

After choosing to undergo the operation, Boshir was delighted that Orbis not only saved his sight, but also covered the cost of his treatment.

"Now I can do everything – from household work to shopping – as I did before my eye problem," he says. "They did not charge me any fees for the surgery. Rather, they arranged my travel to and from the hospital, my food, and they even gave me a pair of spectacles for free."

With his eyesight fully restored, Boshir is now working to debunk misconceptions about cataract surgery and encourage the people in his community to take eye care services from qualified health professionals.

"I have referred at least a hundred patients to the Vision Centre for eye treatment. I not only create awareness about the services of the hospital and motivate people to go there, but also accompany them to the hospital when necessary."

Elsewhere in Bangladesh, we've continued to build on our model of Women-led Green Vision Centres. Our three sustainable solar-powered vision centres provide eye care to hard-to-reach rural communities. The centres empower local women by training them as managers and positioning them as role models which encourages other women to seek care. Women-run centres also remove any cultural or religious barriers that might prevent women from seeking care from centres run by men. Encouragingly, some women visiting the centres in 2022 arrived without a chaperone. On top of this, many women brought their children with them – something that was made easier thanks to each centre's child-friendly space and breastfeeding corner – which meant even more children had access to quality eye care.

Childhood blindness

Giving children the eye care they need *to realise their potential*

If a child's eye condition is not identified early enough, it can lead to irreversible blindness that robs them of their education and can cause a lifetime of economic hardship. We believe that eye care everywhere, for everyone, means fighting avoidable child blindness and restoring opportunities for a brighter future.

We work with partners around the world to provide specialist paediatric ophthalmology skills and knowledge of children's eye health. Together, we screen and treat children, and provide the straightforward solutions that we all too often take for granted in the UK, such as cataract surgery, medicine, and glasses.

Nepal

In 2022, we successfully concluded the third and final year of the Foreign, Commonwealth and Development Office (FCDO) funded Refractive Error Among Children (REACH) programme in Nepal. The programme, which set out to prevent visual impairment from being a barrier to education, identified and treated children with visual impairments such as refractive error and provided glasses where necessary.

The project originally centred around conducting screenings in schools. However, when the Covid pandemic closed schools for a total of 14 months, we quickly adjusted to the changing environment by taking a 'dual screening approach' and visiting children in their homes and in schools when they were open. In total, the project screened over 330,000 children, exceeding its target of 308,000 children, and the door-to-door screenings played a key role in this. Achieving this kind of success during the pandemic was all thanks to the hard work and commitment of hospital teams and the coordinating partner, Nepal Netra Jyoti Sangh (NNJS).

Now that the project has finished, its approach has been embedded into the work of five newly established primary eye care centres, allowing more children the opportunity to enjoy an education and a life free of poverty.

"I see everything!"



Seven-year-old Aadya used to enjoy playing and spending time with her siblings until blurred vision began to make it difficult for her to continue doing the things she loved.

"She used to sit very close to the television, and make frequent mistakes while studying," said her father, Ajay. "This is how we realised that something was wrong with her vision. We began to worry about her future."

Thankfully, Aadya was given access to timely and quality eye health services through a REACH school screening. After being diagnosed with myopia and given a pair of glasses, Ajay noticed a remarkable change in his daughter.

"I can see the transformation in my daughter's life. Now that she can see clearly, she makes fewer mistakes while writing, and she even watches TV from an appropriate distance, sitting comfortably on the sofa," he says.

Aadya says her spectacles are her favourite new accessory, and she looks towards the future with hope and joy.

Mongolia

Our project to integrate eye examinations into newborn and paediatric care to treat cases of retinopathy of prematurity (ROP) and other eye conditions in Mongolia made excellent progress in 2022. ROP is a condition of abnormal development of the retina that can affect premature babies. If left untreated, it can cause permanent blindness, so screening is absolutely crucial. In 2022, the project screened 20,376 babies and children, which was more than targeted.

In a further step forward for paediatric eye care in Mongolia, in 2022, the Ministry of Health approved the inclusion of red reflex testing for ROP and other eye conditions into the national paediatrics residency training curriculum. This means that red reflex testing in babies and children is now a compulsory skill that all new paediatricians and neonatologists must learn as part of their residency training.

Tumurmunkh's story

When Tumurmunkh was born two months prematurely, his parents were anxious about his health. The local paediatrician advised them to take Tumurmunkh to a hospital in Ulaanbaatar, Mongolia's capital city, where Orbis-trained paediatric ophthalmologists could check him for retinopathy of prematurity (ROP).

When Tumurmunkh was one month old, the family travelled 600 km from South Gobi to Ulaanbaatar for the screening. There, thanks to our partners, Tumurmunkh received the early intervention and treatment that he needed to save his sight. As a result, his parents were finally able to see a brighter future for their child.

"It does not matter what my son grows up to do in his life," said his mother Azjargal. "I just want him to be a good person."



Specialist training

Sharing expert knowledge

with eye care professionals around the world

To achieve our vision of eye care everywhere, we work with partners such as local hospitals, non-governmental organisations (NGOs) and governments to share skills, knowledge and expertise with local eye care teams. By mentoring and training eye care workers, we pass on the tools they need to save the sight of people in their communities.

Orbis medical volunteers play a fundamental part in providing our specialist training and we simply couldn't do what we do without them. Our volunteers train ophthalmologists, anaesthetists, nurses, biomedical engineers and others onboard the Orbis Flying Eye Hospital, in partner hospitals and online.

As the pandemic restrictions eased in 2022, we stepped up the number of training sessions that we offered to health workers across all our projects, delivering 13,513 sessions in total. This exceeded our target by several hundred.

Training for women, from women

Working with our partners the Qatar Fund for Development (QFFD), Qatar Charity and Qatar Airways we hosted a free, week-long professional development programme for 12 women in ophthalmology and nursing. The programme took place on board the Flying Eye Hospital (FEH) in Doha, and all the participants came from countries affected by conflict.

The project was a milestone in many ways, not least because it was the first time the FEH had ever delivered training to female-only participants with a female-only volunteer faculty.

As well as giving participants the opportunity to train in our state-of-the-art eye care simulation centre, the innovative programme also enabled them to network with their peers and learn from each other's experiences.

Zambia

Last year we worked on a pilot project to enhance community eye health in three districts in the Copperbelt Province of Zambia. We trained 63 volunteer community health workers (CHWs) using an innovative low-technology mobile telephone platform that delivered recorded voice-based training sessions through simple mobile phones. This inclusive learning method didn't require the internet and was free to participants – all they had to do was take the training calls at times that were convenient to them.

Since completing the training, the CHWs have increased their knowledge of eye conditions and become active in screening people in their communities and referring them for treatment.

As a result of the project, the number of patients attending eye clinics in the pilot's three districts has increased – in fact in the last quarter of 2022 the number doubled to 4,500 people. What's more, the knowledge that the CHWs gained during their training is now being shared through their health education work and, in 2022, it reached nearly 10,000 people. On top of this, because the CHWs are now in regular contact with staff from eye clinics, patients receive a better, more joined-up experience. Finally, because more people are being treated locally, capacity has been freed up at the province's main eye hospital, allowing staff there to focus on the more serious cases.

Community unity

Mapalo lives in a village in the Copperbelt Province of Zambia. When she was six, her eyes began to get red as she kept scratching them daily. Her mother, Barbra, thought it was the result of getting dirt in her eyes while she was playing, and she hoped the condition would go away if she washed her face with water. It didn't, and soon Mapalo stopped playing with her friends because the pain from scratching her eyes had become excruciating.

"I became worried seeing my child with red eyes and the eyelid failing to open, I thought I would lose her to blindness", said Barbra.

With the condition getting worse, Barbra sought advice from neighbours who advised that she put drops of breast milk or urine in Mapalo's eyes. Traditional remedies like these are based on myths, and they are often suggested in many communities.

Thankfully, Barbra ignored these suggestions and instead approached Mum Chilele, a community health worker who had been trained through the low-technology mobile telephone sessions that Orbis piloted in Zambia last year.

Mum told Barbra that she had done the right thing and referred Mapalo to the Masaiti District Hospital for an eye screening. There she was diagnosed with ptosis, a condition that causes the eyelid to droop, before being referred for surgery at Kitwe Teaching Eye Hospital. The surgery was a success and Mapalo is now out playing with her friends once more.

Barbra was excited to see her daughter free from pain and enjoying clear vision again. As for Mum Chilele, she continues her important work of educating local people about how to care for their eyes and busting myths about traditional remedies.



Trust, transparency and accountability

Fundraising statement

Despite another challenging, uncertain year, our supporters continued to show their unwavering commitment to Orbis UK and the fight against avoidable blindness.

We are registered with the Fundraising Regulator, and we continue to adhere to the standards set out in the Code of Fundraising Practice: fundraisingregulator.org.uk/code

We act with the greatest care, transparency and accountability in all our fundraising practices. We ensure the right policies and controls are in place so that we raise money in the most considerate and responsible way. We recognise our responsibility to act appropriately and compassionately when engaging with people in vulnerable or potentially vulnerable situations. All staff and volunteers involved with fundraising are trained and aware of our policies.

The Safeguarding policy outlines our general approach with people in vulnerable situations. The Ethical Fundraising policy, updated in 2020, and the 'Fundraising and Vulnerable Persons' section in the staff handbook detail the specific processes fundraisers implement and follow. Staff and volunteers are trained as part of their inductions, and refresher training is carried out periodically.

We operate a diverse range of income streams that raise money from individuals, organisations, statutory funders, and legacies.

We use third-party suppliers to help us raise funds, especially when we do not have the relevant expertise in-house. We ensure that the correct safeguards are in place with our suppliers and those who fundraise on our behalf. We require them to confirm and demonstrate that they comply with the Code of Fundraising Practice.

We received five complaints in 2022. This is an increase from one complaint in the previous year. We responded to all five promptly and have also taken appropriate action to learn from the causes of these complaints to improve our practice.

The Orbis Supporter Promise

We value our supporters' contributions enormously, but above all, we value their trust, and we make this promise:

- We spend their money effectively
- We contact them only in ways which have been agreed
- We listen when they change their mind
- We respect the privacy of their data.

To find out more about our Supporter Promise and our policies on privacy and dealing with vulnerable supporters, please visit: gbr.orbis.org/en/our-promise-1

Safeguarding

Orbis UK is committed to protecting people from harm and providing safe and effective care for everyone we encounter. We ensure that we have appropriate safeguarding policies and that staff, volunteers and contractors follow a strict code of conduct. These policies align with the Charity Commission's safeguarding guidance, the Charity Governance Code's 'Integrity Principle', and the UK Foreign, Commonwealth & Development Office's Enhanced Safeguarding Standards.

In 2022, we continued working with country programme partners to maintain safeguarding policies and processes for our programmes. In particular, we worked with Orbis India to raise the awareness of school children and teachers in our Nepal project about safeguarding and reporting concerns, and we continued to support Orbis Ethiopia to raise awareness among health workers and communities. We also worked with Orbis International on the development of a safeguarding reporting system for the broader programme in Ethiopia. This work will be progressed in 2023.

The Safeguarding Management Group, led by the Designated Safeguarding Trustee, met four times in 2022 and reported to programme committee and board meetings. The group reviewed our safeguarding policy and code of conduct. During 2022, Orbis UK joined the Misconduct Disclosure Scheme, which is designed to stop perpetrators of sexual misconduct moving between organisations undetected. Orbis UK staff participated in an annual update on safeguarding. No safeguarding incidents were reported in 2022.

In 2023 we will continue to monitor, review and develop our policies and processes, particularly those in our country programmes.

Transparency and governance

Last revised in 2020, the Charity Governance Code sets out good governance across seven principles: organisational purpose; leadership; integrity; decision-making; board effectiveness; equality, diversity and inclusion; and openness and accountability. The Orbis UK board remains committed to complying with the code and to a periodic review of its effectiveness against the principles set out in the code.

How we did in 2022

Goal 1: We will use a wide range of resources to deliver the optimal impact to transform lives through the prevention and treatment of blindness

Our £2.9 million programme expenditure in 2022 was directed through Orbis International to support 12 new and existing projects. All projects were designed to have significant impacts on the communities they reached.

We continued our focus on helping to eliminate trachoma in southern Ethiopia, supporting eye care in the Rohingya camps in Cox's Bazar, screening schoolchildren in Nepal, and managing diabetic eye care in Vietnam.

We funded five new projects focusing on community eye care in Ghana and Zambia, the prevention of childhood blindness in Mongolia and a remote part of northern India, and an innovative women-led Green Vision Centre project in Bangladesh. Our projects supported partners to:

- Distribute 3.4m antibiotic doses for trachoma control and elimination
- Conduct 787,720 patient screenings
- Deliver 34,500 eye treatments
- Provide 13,500 training sessions for eye health workers

A dedicated team worked with Orbis International and its country teams to optimise the performance of the projects, the value of the grants, and compliance with donor requirements. The team also identified opportunities to secure significant extra funding for additional priority projects.

Goal 2: We will grow our income

Like many charities, 2022 was a challenging year for our income generation due to the impact of the cost-of-living crisis and cuts to the UK Aid budget. This was particularly felt in our fundraising income streams, with individuals and organisations giving less than previous years.

Despite this, our year-on-year (YoY) gross income increased by 3.9% (+£233k), with our net income increasing by £806k YoY.

This consisted of a gross income performance of:

- £1,906k from statutory funders (-9% / -£168k YoY)
- £1,463k from legacies (+60% / +£549k YoY)
- £1,364k from individual donors (-4.7% / -£67k YoY)
- £685k from trusts and foundations (-12.6% / -£98k YoY),
- £589k from major donors, high-value donors and community (-5.7% / -£36k YoY)
- £178k from companies (+20.6% / +£24k YoY).

Goal 3: We will appeal to a broader audience

We made strong progress in engaging a broader audience, in addition to targeting our priority audiences. This included an increase in digital following and engagement which enabled us to optimise our marketing return on investment.

Our overall reach was 12,833k on social media and we gained over 1k followers. Our overall engagement rate was 4.6%, surpassing a target of 3.5%. Our website had over 81,000 visitors from a wide range of audiences, including those accessing our expertise on eye conditions.

As part of our target audience activity, we held our first Diwali 'See the Light' campaign in October, with British Asian and South Asian diaspora influencers attending our London Eye event and promoting our programmes in South Asia through their extensive channels.

Goal 4: We will develop and strengthen our governance and organisational management

Our board of non-executive trustees drawn from diverse backgrounds with a broad range of experience and skills continued to work closely with the executive team to maintain a high standard of corporate governance ensuring adherence to the latest legislation, regulations and the Charity Governance Code.

Goal 5: We will develop a culture that promotes staff wellbeing and encourages staff development

The Covid pandemic saw a redefinition of ways of working with a greater emphasis on work life balance and staff wellbeing. As part of adapting to the influx of changes in the working environment, and following a survey of the staff team, we established a flexible, hybrid working arrangement.

We combined a number of wellbeing initiatives and Learning and Development opportunities to benefit staff and help foster a more efficient and engaged workforce.

Looking ahead to 2023

Goal 1: We will sustainably deliver our vision and mission

Our programme expenditure in 2023 will be directed through Orbis International to support 11 new and existing projects. All of the projects are designed to significantly reduce eye health problems in the communities they reach.

We will continue our focus on helping to eliminate trachoma in southern Ethiopia, supporting eye care in the Rohingya camps of Cox's Bazar and improving rural eye care services in Bangladesh and Zambia. We will also continue focusing on screening newborn babies for retinopathy of prematurity (ROP) and supporting government eye care workers in Ghana and Mongolia. We will also fund a new project strengthening paediatric eye care services in Orissa, India.

A dedicated team will work with Orbis International and its country teams to optimise the performance of the projects, the value of the grants, and compliance with donor requirements. We will work to increase our income sustainably and we recognise this will have an impact on our financial results in the years ahead.

Goal 2: We will reach and engage the audiences most likely to support us

We will identify and engage audiences with the highest propensity and capacity to donate to Orbis, to optimise our precious resources for the biggest impact. We will increase our digital marketing and digital donations to enable us to reach our target audiences in the most cost-effective and impactful way. We will also secure higher-value and multi-year funders across our key territories.

Goal 3: We will develop and strengthen our governance and organisational management

We will continue to support organisational compliance with the relevant legislation and codes, while supporting the board to develop its diversity and capabilities. The Finance team will support staff by making financial processes as efficient as possible, while providing accurate and timely reporting and continuously reviewing internal controls to minimise financial risks. The Business Support team will continue to provide effective support to UK staff in the areas of HR, IT, travel, and office administration.

Goal 4: We will develop a culture that promotes staff wellbeing and encourages staff development

By using the Orbis Values, we will continue to promote staff wellbeing and ensure Orbis UK is a rewarding place to work and an employer of choice. We will also continue to develop the skills, knowledge and experience of our staff in order to achieve our goals and fund more sight-saving work.

Thank you

Our sight-saving work wouldn't be possible without our remarkable supporters, partners and volunteers

Generous individuals, charitable trusts and foundations

Anthony and Louise Fincham
Bliss Family Charity
Brian Shaffer
Carpenter Charitable Trust
David and Helen Watson
Gary Lee-Richards
Johnnie E Johnson
Jim Paterson
Laing Family Trusts
Lord Leverhulme's Charitable Trust
Pro Victimis Foundation
R U B White Charitable Trust
Simon Gibson Charitable Trust
Sunil & Shashi Ruia
The Charity of The Order of The Marist Sisters
Province of England
The Eddie Dinshaw Foundation
The Edenbeg Charitable Trust
The Pinchbeck Charitable Trust
The Souter Charitable Trust
The Zochonis Charitable Trust
Ulverscroft Foundation
Valentine Charitable Trust

We also want to thank the high-value donors who wished to remain anonymous. We are especially grateful to all supporters who generously made a gift in their Will to Orbis in 2022.

Statutory and institutional funders

Foreign, Commonwealth & Development Office
Sightsavers
The Qatar Fund for Development
Qatar Charity

Corporate partners

Alcon Spain
Amati Global Investors Ltd
A Nelson and Co Limited
Espresso Solutions Ltd

European Society of Cataract & Refractive Surgeons (ESCRS)
European Society of Retina Specialists (EURETINA)
Mankiewicz Coatings LLC
Qatar Airways
TD Tom Davies
Viking Cruises

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Polly Holt

UK ambassadors

Ann-Marie Ablett
Polly Braden
Tim Bucher
Tom Davies
Ian Fleming
Mary Killen
Brian Little
Air Commodore Rick Peacock-Edwards CBE AFC
FRAeS FCIM RAF (Ret'd)
Sunil Ruia

Co-opted sub-committee members

Ann-Marie Ablett
Chris Bentley
Donal Brosnahan
Tony Cowles

Board of trustees

Chair

Nick Fox, Chair, UK

Nick Fox has over thirty years of national and international experience in creative communications, based out of London, Los Angeles and Tokyo. Nick sat on the worldwide board for DDB, an Omnicom agency network based in New York. His experience encompasses all sectors from fast-moving consumer goods, finance, publishing, charity and the automotive industry. Nick has managed teams, budgets and international agency networks to increase consumer demand to drive brand value for some of the world's biggest brands. In 2013, Nick started his own independent agency with four partners, Atomic London, of which he is now chair.

Nick joined the board of Orbis UK in January 2020 and was appointed Chair in March 2022.

Trustees

Darsh Shah

Darsh Shah is an Audit, Assurance & Advisory partner at Blick Rothenberg. He has over 20 years of experience in professional practice and specialises in auditing and financial reporting to clients ranging from start-ups to large international groups in the hospitality, care, recruitment and retail sector. Prior to joining Blick Rothenberg, Darsh was a partner at an independent London practice, having spent a number of years at Deloitte LLP before that.

He is an FCA (Fellow of the Institute of Chartered Accountants) and has a BSc in Management Sciences from The University of Manchester.

Darsh joined the Orbis UK board in December 2022.

Sir Dominic Asquith Nominations Committee Chair, UK

After a number of years as a political analyst, teacher, journalist and traveller in the Middle East, Dominic Asquith joined the British diplomatic service in 1983. He served in the Americas, South Asia and returned frequently to the Middle East. He was Ambassador successively in Iraq, Egypt and Libya between 2006 and 2012. After retiring in 2013, he was recalled to government service as High Commissioner in India from 2016 to 2020. He is currently a Partner in Macro Advisory Partners, which provides independent, long-term strategic counsel to decision-makers in business and government.

Sir Dominic joined the Orbis UK board in October 2020.

Fiona Hobbs

Fiona trained and qualified as a solicitor with Linklaters and has over 30 years' experience (25 as a partner) of developing major infrastructure and energy projects both in the UK and in emerging markets. She has held a number of senior management and governance roles within the firm and has spent six years as its global head of diversity and inclusion. She is a lay member of the Lord Chancellor's advisory committee.

Fiona joined the Orbis UK board in December 2021.

Larry Benjamin FRCS (Ed), FRCOphth, FRCOphth (Hon) DO Programme Committee Chair, UK

Larry Benjamin was a consultant ophthalmologist at Stoke Mandeville Hospital, Buckinghamshire for 30 years (recently retired) and has been an Orbis medical volunteer since 2004. With special interests in cataract and diabetic retinopathy management, he has also served on the ophthalmic committee of the Royal Society of Medicine, published a number of scientific papers and two books. He was, until December 2018, chair of the microsurgical skills committee at the Royal College of Ophthalmologists and is a past president of the United Kingdom and Ireland Society of Cataract and Refractive Surgeons. He is the immediate past-president of the ophthalmic section of the Royal Society of Medicine (2020-2022). In March 2016, Larry received the Care Service Provider trophy at the Charity Staff and Volunteer Awards for his work improving access to eye care services across the globe. He was recently made an Honorary Fellow of the Royal College of Ophthalmologists for his contribution to UK Ophthalmology.

Larry joined the Orbis UK board in November 2008.

Mona Khan, MD

Mona Khan, MD has over 25 years of clinical and surgical experience as an ophthalmologist. Her private practice was located in downtown Chicago and she was on the staff of Mercy Hospital for over 20 years. At Mercy, she was the principal comprehensive ophthalmologist at the Mercy Family Health Clinic, a federally funded clinic whose mission was to treat the most vulnerable and socioeconomically disadvantaged residents from Chicago's south side. She retired from clinical ophthalmology to move to London in 2020 with her husband and daughter.

In September of 2021 Mona became a trustee of Advanced Research Clusters Management Ltd (ARC). ARC owns some of Europe's leading science and innovation clusters. Its portfolio includes Harwell, a leading science and innovation campus based in Oxfordshire.

Mona joined the Orbis UK board in December of 2021.

Nicola Floyd

Nicola worked in investment banking in London, Hong Kong, Bangkok and New York for more than 10 years. She worked as a consultant to Operation Fistula for two years. She is currently CEO of Water Harvest and also sits on the board of the Edenbeg Charitable Trust. She has a degree in economic history from Edinburgh University, is a CFA charter holder, and holds other financial and regulatory qualifications.

Nicola joined the Orbis UK board in September 2017.

Patricia Moller

Following an awarded 25-year career with the U.S. Department of State, Patricia ended her active government service to return to the private sector. Through her consultancy, Moller Global Advisory, she has advised governments, international financial institutions and businesses from Fortune 500 juggernauts to greenfield startups. She chairs the boards of directors of West Africa LNG, Africa Project Advisors, and the Baara Hospital and Agriculture Projects. As well, she sits on a number of other boards of directors.

Patricia joined Orbis UK as a Trustee in November 2017. She has been a member of the board of Orbis International since 2013.

Robert F Walters FRCS, FRCS(Ed), FRCOphth

Rob Walters is a consultant ophthalmologist who has worked in the National Health Service (NHS) for over 30 years and been an Orbis medical volunteer since 1994. Rob has played key roles in numerous UK eye health organisations and authored three books on the causes and treatment of blindness. Rob initially joined Orbis as a volunteer surgeon in 1994. He then joined the Orbis UK board in June 2003 and served as chair from 2008-2015. In 2014, he was honoured with the title 'Trustee of the Year' at the Charity Staff and Volunteer Awards for his dedication to improving eye health globally. Rob also served as chairman of the boards of Orbis International in New York and Orbis Africa, and he remains an emeritus member of the Orbis International Board. He is currently Chair of Orbis in the Middle East.

Rob joined the Orbis UK board in June 2003.

Siân Block MBE, Designated Trustee for Safeguarding, UK

Siân trained as a nurse and has over 30 years' experience in many areas of healthcare, both nationally and internationally. These include the independent sector, the NHS, the Department of Health and Social Care, voluntary sector organisations, charities and Resuscitation Councils (UK and European).

Siân joined the Orbis UK board in June 2020.

Sophia Pathai MBBS MSc PhD MRCOphth

Sophia Pathai is an ophthalmologist by training. She worked in the NHS and subsequently as a clinician scientist undertaking research at the International Centre for Eye Health, based at the London School of Hygiene & Tropical Medicine (LSHTM). Her passion for global health was ignited during her tenure as a staff ophthalmologist on the Orbis Flying Eye Hospital in 2009. She has been appointed to global medical leadership roles at companies such as Roche, AbbVie, and Johnson & Johnson. She is currently Vice President of Medical Initiatives at Hevolution Foundation. She gained her BSc and medical degree from University College London, and her MSc and PhD were awarded by LSHTM.

Sophia joined the Orbis UK board in December 2021.

Yvette Dunne MA FCA Audit Committee Chair, UK

Yvette Dunne trained and qualified as a chartered accountant with PricewaterhouseCoopers. After 15 years in financial management roles in the banking and recruitment industries, Yvette spent ten years as a CFO in the not-for-profit sector.

Yvette joined the Orbis UK board in December 2017.

Financial statements

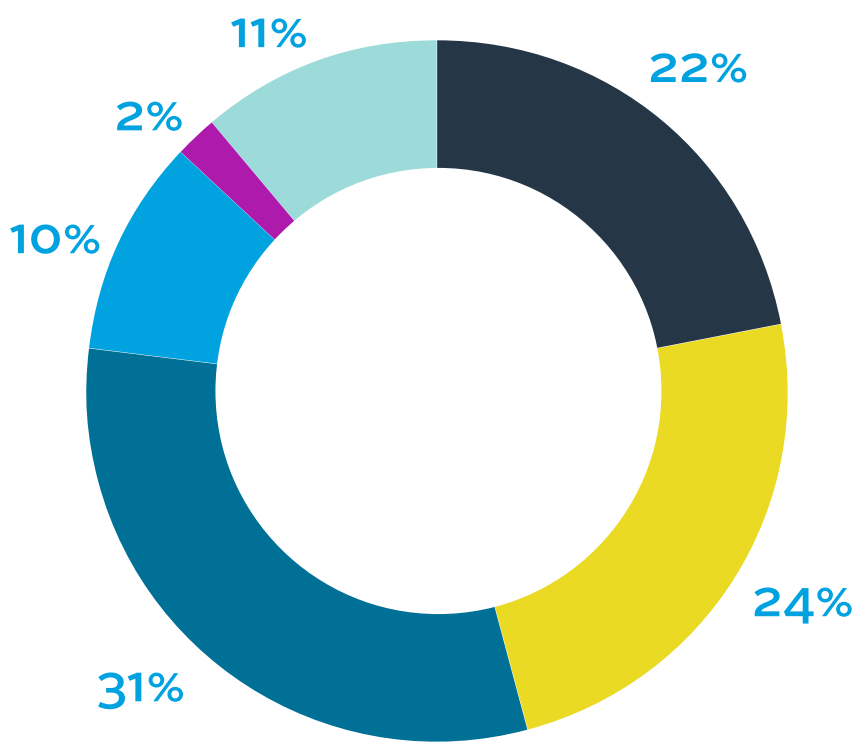


Sarnai is five years old and lives in rural Mongolia. When a painful swelling appeared on her eyelid and began to affect her vision, she and her family travelled 300km to seek eye care in the capital city. Sarnai's doctor consulted with an Orbis medical expert online to diagnose her with a benign tumour – this led to Sarnai undergoing successful sight-saving surgery.

2022 Financial summary

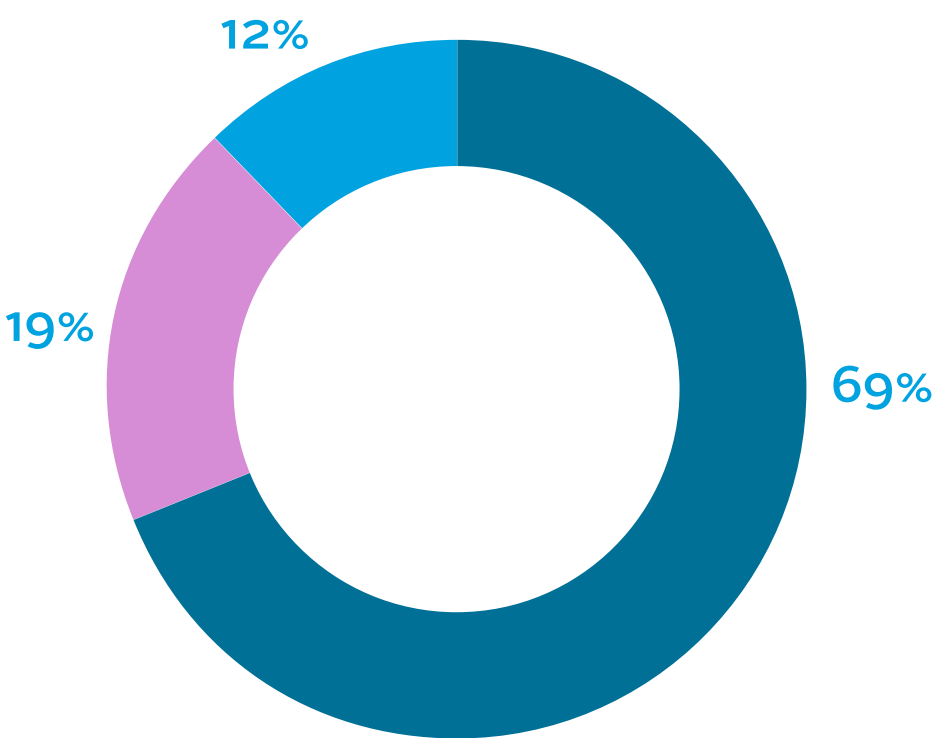
Income 2022

- Individual supporters
- Legacies
- Statutory
- Major donors
- Corporate
- Trusts



Charitable activities 2022

- Comprehensive eye care
- Childhood blindness
- Specialist training



The cost of fundraising was 28.8% of our income

Reference and administrative details

Orbis Charitable Trust is a registered charity (No 1061352) and a company limited by guarantee (No 3303689). The Memorandum and Articles of Association provide that the liability of each member is limited to £1 in the event of the company being wound up. Orbis UK's address, the names of trustees, the name of the Chief Executive and other senior management and information on advisers are detailed on the last page of the financial statements.

Orbis UK is an affiliate of Project Orbis International, a non-profit global development organisation established under the laws of the State of New York. The two organisations work collaboratively, sharing a common vision to transform lives through the prevention and treatment of avoidable blindness, and they share a common mission to mentor, train and inspire local teams so they can save sight in their communities.

Orbis UK engages in fundraising, branding, communications, grant management, donor stewardship and relationship management. Orbis International is responsible for all programme activities worldwide. It designs and manages programmes and determines the global medical and programme strategy. This relationship is described in further detail in Note 18 (Related parties).

Objectives and principal activities of the charity

Orbis UK's Memorandum of Association states that the objects for the public benefit for which it is established are:

- The relief of persons suffering from blindness, sight deficiencies or other medical conditions and the prevention and cure of blindness, sight deficiencies or other medical conditions by the provision of training, education and counselling
- The relief of sickness of persons suffering from blindness, sight deficiencies or other medical conditions by, but not limited to, the provision of healthcare services and medical treatment
- The conduct of research into the causes and cure of blindness, sight deficiencies and other medical conditions and the publication of the useful results of that research

The trustees have had due regard to the Charity Commission's guidance on public benefit when considering Orbis UK's objectives and activities. Orbis UK provides funds to Orbis International to enable project implementation by grants funding to partners, who include government, local non-governmental and community-based organisations. When selecting the geographical project area, we consider the level of government commitment to eye care to ensure that our work is integrated sustainably in the national or provincial health system. More information on what Orbis UK does, our work, how we performed in 2022, and our five key goals for 2023, can be found in the front section of this report.

Financial review and results for the year

Income in 2022 rose by £233k (3.9%) compared to 2021. There was a small reduction of £149k (5%) in donations and £168k (8%) in grant income but this has been offset by an increase in legacy income of £549k (60%). Legacy income fell in the pandemic due to a slow down with grants of probate and HRMC but started to improve again in the latter part of 2022.

Overall expenditure decreased by £573k (9%) compared to 2021. This was almost entirely due to decreased spending on charitable activities due to a global shortage of antibiotics following the Covid 19 pandemic which led to a significant reduction in mass drug administration in Ethiopia.

Expenditure on raising funds increased by £45k (3%) which is due to inflationary pressures on costs. The cost of raising funds in 2022 was 28.8% of income, which was above the target set by the trustees of 25%. The trustees and senior management team continue to monitor and work towards hitting the target.

Expenditure on charitable activities decreased by £618k (13%) in 2022 compared to 2021.

Programme expenditure on the Comprehensive Eye Care programme decreased by £698k (19%) due to the aforementioned shortage of antibiotics for the trachoma elimination programmes in Ethiopia. Spending on Childhood Blindness increased slightly by £9k (1%). Expenditure on Specialist Training increased by £70k (17%) due to increased funding on our Cybersight programme and the Flying Eye Hospital.

Unrestricted funds at the end of December 2022 were £396k higher than the trustees' reserves target. This was due to a significant reduction in mass drug administration in Ethiopia due to a global shortage of antibiotics following the Covid 19 pandemic. The trustees have set a budget for 2023 which will bring the general reserves within the target range.

We are extremely grateful to those who help prevent and treat blindness in the developing world through their generous donations.

Structure, governance and management

Orbis UK is governed by its Memorandum and Articles of Association adopted on 29 September 1997, 22 December 2005 and 17 April 2020. The board of trustees is responsible for the overall governance of the charity. It makes decisions on the strategic direction and policies of Orbis UK and delegates day-to-day management and implementation of these decisions to the chief executive.

Orbis UK adheres to Orbis International's global policies relating to project selection and approval; all other policies are approved by the trustees to comply with UK legal requirements and good business practice. In addition, Orbis UK and Orbis International collaborate on the content of global policies, e.g. safeguarding policies. The board of trustees is authorised to appoint new trustees as additions to the existing board or to fill vacancies arising through resignation or death. The trustees are members and directors for Companies Act purposes. The following trustees are our longest-serving and will retire at the next AGM: Larry Benjamin and Rob Walters. The Charity Governance Code recommends that the maximum term of office for a trustee should be nine years. The trustees have agreed to adopt this recommendation and will implement it over the coming years.

Three members of the board also served as directors of Orbis International during the year: Patricia Moller, Charles Vyvyan (until June 2022) and Sian Block (from June 2022).

On appointment to the board, trustees receive a trustee handbook that includes the Memorandum and Articles of Association, Charity Commission and good governance information, trustee job descriptions, terms of reference for subcommittees, and programme information. They receive inductions from the chief executive and the senior management team. At board meetings, presentations are made on relevant topics to keep trustees up to date with developments within Orbis and the charity sector generally.

Normally, the board meets four times a year and delegates the exercise of certain powers in connection with the management and administration of the charity, as set out below. Four subcommittees report to the board, each with specific terms of reference and functions delegated by the board.

Charity Governance Code

The Charity Governance Code, which is designed as a tool to support improvement in the governance of charity boards and recognised as a standard against which performance can be evaluated, was updated in 2020. The 'Integrity Principle' has been refreshed to emphasise the importance of safeguarding and protecting beneficiaries from harm. The 'Equality, Diversity and Inclusion' principle has been comprehensively rewritten to enable the board to ensure its approach to diversity supports its effectiveness, leadership and decision making.

A designated safeguarding trustee ensures that safeguarding is prominent in the charity's agenda, and a staff-led Equalities, Diversity and Inclusion group was established in 2020 with a remit to collect, discuss and disseminate best practice, including board and staff recruitment, to ensure Orbis UK reflects the diversity of UK society.

The Orbis UK board is mindful of the Code's guidance and is committed to periodic reviews of our relevant practices. The last board evaluation was conducted in 2021, and the nominations committee is guiding the suggested improvements.

Audit Committee

The Audit Committee comprises trustees who are responsible for reviewing the management accounts throughout the year, monitoring Orbis UK's internal controls, recommending the appointment of auditors, reviewing the management letter submitted by the auditors, risk assessment, and financial management of the charity.

Programme Committee

The Programme Committee comprises trustees and co-opted members who are responsible for ensuring that Orbis UK maintains a high standard in project selection, development, implementation and monitoring. Many of them have an ophthalmic background.

Fundraising and Communications Committee

The Fundraising and Communications Committee comprises trustees and co-opted members who are responsible for supporting the Orbis UK senior management team to maximise fundraising and communications initiatives in line with the organisation's strategic objectives.

Nominations Committee

The Nominations Committee comprises trustees who are responsible for assessing and reviewing applications to recruit and select appointees to the board. The committee decisions are subject to the board's consideration and approval.

Chief executive and senior management team

The chief executive is responsible for the management of Orbis UK's affairs and for implementing policies agreed by the trustees. The chief executive is supported by the senior management team. The senior management team comprises key management personnel of the charity in charge of directing, controlling and operating Orbis UK on a day-to-day basis.

Remuneration of personnel

The pay of staff, including the senior management team, is reviewed annually by an external HR consultant, the director of finance and operations and the chief executive and approved by the trustees of the Audit Committee. The review includes a benchmarking exercise which is carried out annually against comparable roles within the public and not-for-profit sector to set market pay levels and to ensure that salaries remain competitive. All staff are paid at least the London Living Wage as calculated by the Resolution Foundation and overseen by the Living Wage Commission.

All staff who have passed probation at the beginning of the year and whose salaries are not adjusted as part of the benchmarking exercise will receive cost of living increases based on the Consumer Price Index where possible.

Risk management

The trustees are committed to maintaining a robust risk management framework to manage risk appropriately. The Audit Committee considers Orbis UK's strategic and operational risks and the mitigations for risks at each meeting. The board formally reviews the risk policy, the risk register and approach to risk management annually. A new risk management policy was implemented in 2022 to further enhance risk management.

Recruitment of experienced and high-quality fundraising staff remain a challenge and without them capacity, activity and income will fall. To mitigate against this we have undergone a reorganisation to create experience and talent and continue to work towards being an employer of choice.

A further risk is the capacity of in-country teams to meet increased donor reporting requirements; this continues to be mitigated through the role of the Orbis UK programme support and finance teams and the development of much better reporting and a grant management function in Orbis International.

There is also a risk from cyber-crime and online data theft, which is mitigated by carrying out an annual penetration test with our IT partners, ensuring our IT infrastructure is protected by being current and training staff on the threat landscape.

Finally, we have recognised the risk to our reputation from negative stories in the press which could lead to funders stopping or suspending funding. We are mitigating this through due diligence on all significant relationships and work on crisis communication plans.

Reserves policy

The trustees have examined Orbis UK's requirements for free reserves in light of the main risks to the organisation. The risks that have been identified are: having insufficient working capital to meet outstanding commitments; that unbudgeted costs may arise; and that there may be an unexpected shortfall in income. Having taken these risks into account, the trustees have identified a reserves target of £1,650k +/- 10% as an appropriate level of general reserves for Orbis UK to hold. At 31 December 2022, the balance on total reserves was £2,211k, which was £396k above the maximum reserves target set by the trustees; this was due to unrestricted programme expenditure being lower because of a significant reduction in mass drug administration in Ethiopia due to a global shortage of antibiotics following the Covid 19 pandemic. The trustees have set a budget for 2023 which will bring the general reserves within the target range.

In addition to the general reserve, at 31 December 2022, designated funds stood at £13k. Designated funds are funds allocated by the trustees for particular purposes. Further details are shown in Note 15.

Grant making policy

The board of trustees approves the decision to fund specific projects following a recommendation by the Programme Committee, financial approval by the Audit Committee, and selection criteria that include:

- The size and/or priority of the targeted eye health problem
- The potential impact on preventable blindness
- Strategic alignment
- Value for money
- The fundability of the project in the UK
- The need to maintain a balanced portfolio of programme activity

All projects should fall within the Orbis International approved project portfolio. Funds are transferred to Orbis International on the basis of actual or forecast expenditure on the projects.

Statement of trustees' responsibilities

The trustees (who are also directors of Orbis UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to: select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP/FRS 102; make judgments and estimates that are reasonable and prudent; state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution. The trustees have applied the exemption available to small companies from preparing a strategic report. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as each of the trustees of Orbis UK at the date of approval of this report is aware, there is no relevant audit information of which Orbis UK's auditor is unaware. Each trustee has taken all of the steps that they should have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that Orbis UK's auditor is aware of that information.

This report has been prepared under the provisions of the Companies Act 2006 applicable to small companies.

Approval

This report was approved by the Trustees on 7 August 2023 and signed on their behalf.



Trustee
NICK FOX

Independent auditor's report to the members of Orbis Charitable Trust

Opinion

We have audited the financial statements of Orbis Charitable Trust ('the company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement 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 FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit: the information given in the strategic report and the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and the strategic report and the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' annual report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 30, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed 

Neil Finlayson (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP,
Statutory Auditor

Date: 8 August 2023

6th Floor, 9 Appold Street,
London, EC2A 2AP

Statement of financial activities

(Incorporating an income and expenditure account)
Year ended 31 December 2022

	Note	Unrestricted funds 2022 (£)	Restricted funds 2022 (£)	Total 2022 (£)	Unrestricted funds 2021 (£)	Restricted funds 2021 (£)	Total 2021 (£)
INCOME FROM:							
Donations and legacies	5	4,021,591	2,163,485	6,185,076	3,406,576	2,547,068	5,953,644
Investments		1,879	-	1,879	316	-	316
TOTAL INCOME		4,023,470	2,163,485	6,186,955	3,406,892	2,547,068	5,953,960
EXPENDITURE ON:							
Raising funds		1,781,860	-	1,781,860	1,736,439	-	1,736,439
Charitable activities:							
• Comprehensive Eye Care		1,278,331	1,641,304	2,919,635	1,673,150	1,944,756	3,617,906
• Childhood Blindness		452,675	366,441	819,116	550,772	259,002	809,774
• Specialist Training		437,977	55,242	493,219	364,262	58,495	422,757
Total expenditure on charitable activities		2,168,983	2,062,987	4,231,970	2,588,184	2,262,253	4,850,437
TOTAL EXPENDITURE	9	3,950,843	2,062,987	6,013,830	4,324,623	2,262,253	6,586,876
Net gains/(losses) on investments		-	-	-	34	-	34
NET INCOME/(EXPENDITURE)		72,627	100,498	173,125	(917,697)	284,815	(632,882)
Transfers between funds	15	-	-	-	-	-	-
NET MOVEMENT IN FUNDS		72,627	100,498	173,125	(917,697)	284,815	(632,882)
RECONCILIATION OF FUNDS:							
Total funds brought forward		2,138,313	443,606	2,581,919	3,056,010	158,791	3,214,801
TOTAL FUNDS CARRIED FORWARD		2,210,940	544,104	2,755,044	2,138,313	443,606	2,581,919

All operations of Orbis UK continued throughout both years. There were no gains or losses other than the gain for the year.

Balance sheet

Year ended 31 December 2022

	Note	2022 (£)	2021 (£)
FIXED ASSETS:			
Tangible assets	12	13,123	45,509
TOTAL FIXED ASSETS		13,123	45,509
CURRENT ASSETS:			
Debtors	13	283,489	276,309
Short term deposits		3,201,464	2,767,617
Cash at bank and in hand		1,250,198	1,617,318
TOTAL CURRENT ASSETS		4,735,151	4,661,244
LIABILITIES:			
Creditors: amounts falling due within one year	14	(1,993,230)	(2,124,834)
NET CURRENT ASSETS		2,741,921	2,536,410
TOTAL NET ASSETS		2,755,044	2,581,919
FUNDS OF THE CHARITY:			
Restricted funds		544,104	443,606
UNRESTRICTED FUNDS			
General reserve		2,197,817	2,092,805
Designated funds		13,123	45,509
TOTAL UNRESTRICTED FUNDS		2,210,940	2,138,313
TOTAL CHARITY FUNDS	15	2,755,044	2,581,919

The financial statements were approved and authorised for issue by the Board on 7 August 2023.

Trustee: 
Nick Fox

Trustee: 
Yvette Dunne

Cash flow statement

Year ended 31 December 2022

	Note	2022 (£)	2021 (£)
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash provided by (used in) operating activities	A	67,546	(20,416)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest and income from investments		1,879	316
Purchase of property, plant and equipment		(2,698)	-
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		(819)	316
Change in cash and cash equivalents in the reporting period		66,727	(20,100)
Cash and cash equivalents at the beginning of the year	B	4,384,935	4,405,035
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	B	4,451,662	4,384,935

Notes to the cash flow statement:

A. Reconciliation of cash flows from operating activities

	2022 (£)	2021 (£)
Net income/(expenditure) for the year	173,125	(632,882)
Depreciation charges	35,084	37,317
Interest from investments	(1,879)	(316)
Loss/(profit) on the sale of fixed assets	-	2,651
(Increase)/Decrease in debtors	(7,180)	433,514
(Decrease)/Increase in creditors	(131,604)	139,300
	67,546	(20,416)

B. Analysis of cash and cash equivalents

	2022 (£)	2021 (£)
Short-term	3,201,464	2,767,617
Cash at bank and in hand	1,250,198	1,617,318
TOTAL CASH AND CASH EQUIVALENTS	4,451,662	4,384,935

C. Analysis of changes in net debt

	At 1 January 2022 £	Cashflows £	Foreign Exchange Movements £	At 31 December 2022 £
Short-term investments	2,767,617	433,847	-	3,201,464
Cash at bank and in hand	1,617,318	(333,759)	(33,361)	1,250,198
Overdrafts	-	-	-	-
TOTAL CASH AND CASH EQUIVALENTS	4,384,935	100,088	(33,361)	4,451,662

Notes to the financial statements

Statements year ended 31 December 2022

1. Company information

Orbis Charitable Trust (Orbis UK) is a registered charity and, as such, is a non-profit making organisation, limited by guarantee and therefore with no share capital. The number of members at 31 December 2022 is 12, and their liability on liquidation is limited to £1 each. Orbis UK is registered as a limited liability company in England and Wales under number 3303689, and its registered office is 42 Craven Street, London, WC2N 5NG. Orbis UK is a Public Benefit Entity registered with the Charity Commission under number 1061352.

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2015.

Orbis UK constitutes a public benefit entity as defined by FRS 102. Orbis UK's key activities are the relief of persons suffering from blindness, the prevention and cure of blindness by the provision of training, education and counselling, the conduct of research into the causes and cure of blindness and sight deficiencies, and the publication of useful results of that research for the public benefit.

2. Key judgments and assumptions

In applying the charity's accounting policies, which are described in note 4, trustees are required to make judgments, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The 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. Should the revision affect current and future periods, revisions are recognised accordingly.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies; they are summarised below:

Residuary legacies – The charity recognises residuary legacies when Orbis UK has an entitlement to the money (which is usually upon grant of probate) when it is measurable and when there is a probability of receipt; this, therefore, requires an estimation of the amount receivable.

3. Presentation currency

The functional currency of Orbis UK is considered to be pounds sterling because that is the currency of the primary economic environment in which the charity operates. The financial statements are presented in pounds sterling.

Notes to the financial statements (continued)

Statements year ended 31 December 2022

4. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements, together with judgments and key sources of estimation uncertainty, are as follows:

a. Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2015. Orbis UK constitutes a public benefit entity as defined by FRS 102.

b. Going concern

The trustees consider that there are no material uncertainties about Orbis UK's ability to continue as a going concern for 12 months from the date of signing these financial statements. Due consideration for the effects of the global economic situation and the impact of inflation on donors have been taken.

c. Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of Orbis UK. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

The trustees have designated certain funds within unrestricted funds for specified purposes (Note 15, Designated funds). Restricted funds are funds subject to specific trusts, which may be declared by the donors or, with their authority, by the terms of an appeal, but still within the objects of Orbis UK.

d. Income

Donations are recognised in the financial statements when received. Legacies are recognised once the charity becomes entitled to the legacy, is certain of receipt, and can measure the amount of the legacy with reasonable accuracy; this is usually upon grant of probate, when it is measurable and when there is a probability of receipt. Grants are recognised when received or receivable.

e. Gifts in kind and donated services

Medical supplies and other items and services received are included as income at value to the charity and as resources expended at the same value when distributed, where the value in the year is £1,000 or more per annum from the donor.

f. Expenditure

Expenditure is accounted for when incurred.

The cost of raising funds comprises fundraising costs associated with generating voluntary income. Charitable activities comprise all expenditure on activities directly relating to the objects of Orbis UK, including the payments of grants, direct programme expenditure, and the costs of supporting charitable activities.

Support costs comprise staff involvement with Orbis UK programmes and central costs (including management, finance, IT, governance and other support costs). They are allocated to activities on the basis of staff time or another basis consistent with the use of resources.

Governance costs are those expenses incurred in compliance with constitutional and statutory requirements.

g. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost and include any incidental expenses of acquisition. Assets costing more than £1,500 are capitalised.

Notes to the financial statements (continued)

Statements year ended 31 December 2022

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

- Computer equipment – 20 per cent straight-line, depending on the date of purchase
- Office equipment – 20 per cent straight-line
- Leasehold improvements – over the remaining length of the lease, which has been taken as the date of the break option of 10 May 2023 even though the lease expires on 10 May 2028

h. Debtors

Trade and other debtors are recognised at the transaction price. Prepayments are valued at the amount prepaid.

i. Investments

Listed investments are included in the balance sheet at market value. Donated investments are sold shortly after receipt and therefore included in current assets.

j. Short term deposits

Short term deposits and cash at bank are split based on a working capital requirement of three months expenditure.

k. Cash at bank and in hand

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

l. Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and in such cases that the amount due to settle the obligation can be measured or estimated reliably. Short-term trade creditors are measured at the transaction price.

m. Pension costs

During the year, the charity contributed to a defined contribution group personal pension plan. The contributions are charged to the Statement of Financial Activities when incurred.

n. Operating leases

Rentals under operating leases are charged on a straight-line basis over the lease term.

o. Liabilities

Grants are recognised in the accounts once a legal or constructive obligation has been created.

p. Financial instruments

Orbis UK 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 amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

q. Foreign exchange

Transactions in foreign currencies are recognised at the rate of exchange at the date of the transaction except for Orbis International programme expenditure which is recognised at either the monthly average exchange rate or an agreed rate for the whole year. All non-pounds sterling current assets and liabilities are translated into pounds sterling at the exchange rate on the balance sheet date. All exchange differences are recognised through the statement of financial activities.

Notes to the financial statements (continued)

Statements year ended 31 December 2022

5. Income from donations and legacies

	Unrestricted funds 2022 (£)	Restricted funds 2022 (£)	Total 2022 (£)	Unrestricted funds 2021 (£)	Restricted funds 2021 (£)	Total 2021 (£)
Donations	2,558,527	257,029	2,815,556	2,492,370	472,580	2,964,950
Legacies	1,463,064	-	1,463,064	914,206	-	914,206
Grants	-	1,906,456	1,906,456	-	2,074,488	2,074,488
TOTAL	4,021,591	2,163,485	6,185,076	3,406,576	2,547,068	5,953,644

6. Income from grants

		Total 2022 (£)	Total 2021 (£)
Sightsavers	Ethiopia	1,254,000	1,728,000
		1,254,000	1,728,000
UK Government	Nepal	291,489	163,364
	Ethiopia	-	155,810
		291,489	319,173
Government of Jersey	Ethiopia	-	27,315
		-	27,315
Qatar Charity	Bangladesh	280,022	-
		280,022	-
Qatar Fund for Development	Qatar Creating Vision - Ethiopia	80,945	-
		80,945	-
TOTAL		1,906,456	2,074,488

All income from grants is restricted income.

Notes to the financial statements (continued)

Statements year ended 31 December 2022

7. Gifts in kind and donated services

The following gifts in kind and donated services were received:

	2022 (£)	2021 (£)
Google grant advert	59,765	18,000
Flights	30,013	4,421
Promotion at aviation festival	5,800	7,427
Hotel accommodation	5,491	3,867
Legal advice	-	10,239
TOTAL	101,069	43,954

These amounts are included within our income (see note 5) and expenditure (note 9).

8. Net incoming resources is stated after charging:

	2022 (£)	2021 (£)
Payments under operating leases	118,290	118,332
Depreciation	35,084	37,318
Fees paid to the auditor:		
• Audit fees	18,820	16,063
• Tax advisory services	1,270	1,015

Notes to the financial statements (continued)

Statements year ended 31 December 2022

9. Total resources expended

	Activities Undertaken Directly 2022 (£)	Grant Funding 2022 (£)	Support Costs 2022 (£)	Total 2022 (£)	Activities Undertaken Directly 2021 (£)	Grant Funding 2021 (£)	Support Costs 2021 (£)	Total 2021 (£)
COST OF RAISING FUNDS								
Raising funds	1,606,846	-	175,014	1,781,860	1,513,561	-	222,878	1,736,439
CHARITABLE ACTIVITIES								
Comprehensive Eye Care	579,014	2,167,368	173,253	2,919,635	638,098	2,765,067	214,741	3,617,906
Childhood Blindness	210,995	552,378	55,743	819,116	245,422	481,759	82,593	809,774
Specialist Training	220,751	202,593	69,875	493,219	196,338	160,345	66,074	422,757
	1,010,760	2,922,339	298,871	4,231,970	1,079,858	3,407,171	363,408	4,850,437
TOTAL	2,617,606	2,922,339	473,885	6,013,830	2,593,419	3,407,171	586,286	6,586,876

GRANTS PAYABLE

Grants of £2,922,338 (2021: £3,407,171) were made during the year for projects managed by Orbis International. £1,987,716 (2021: £2,197,387) represents the expenditure of restricted donations received from donors for specific projects, details of these programmes are given in note 15 under Restricted Funds. The balance of £934,622 (2021: £1,209,783) was directed to programmes in Ethiopia, Ghana, Zambia, Vietnam, Bangladesh, India, Mongolia, Nepal, the Flying Eye Hospital, and Cybersight on specific projects identified by the trustees. Total support costs allocated to grant making activities totalled £298,871 (2021: £363,408).

10. Analysis of support costs

	Support Staff Costs 2022 (£)	Facilities Depreciation 2022 (£)	Governance 2022 (£)	Total 2022 (£)	Support Staff Costs 2021 (£)	Facilities Depreciation 2021 (£)	Governance 2021 (£)	Total 2021 (£)
COST OF RAISING FUNDS								
Cost of raising funds	-	162,365	12,649	175,014	-	211,871	11,007	222,878
CHARITABLE ACTIVITIES								
Comprehensive Eye Care	35,407	129,042	8,804	173,253	43,753	162,543	8,445	214,741
Childhood Blindness	11,802	41,006	2,935	55,743	16,828	62,517	3,248	82,593
Specialist Training	15,736	50,226	3,913	69,875	13,463	50,013	2,598	66,074
	62,945	220,274	15,652	298,871	74,044	275,073	14,291	363,408
TOTAL	62,945	382,639	28,301	473,885	74,044	486,944	25,298	586,286

Support staff costs have been apportioned on the basis of staff time in each area of charitable activity. Facilities and depreciation costs have been allocated on the basis of staff time in each area across fundraising and charitable activities.

Notes to the financial statements (continued)

Statements year ended 31 December 2022

11. Staff costs

	2022 (£)	2021 (£)
Wages and salaries	1,443,117	1,520,455
Social security costs	173,311	171,166
Pension costs	101,348	112,877
Employment settlement agreement	-	14,366
TOTAL	1,717,776	1,818,864

Number of full time equivalent employees whose emoluments exceeded £60,000:

£60,000 - £70,000	3	1
£70,001 - £80,000	1	1
£80,001 - £90,000	1	-
£90,001 - £100,000	1	1
£110,001 - £120,000	1	2

Contributions in the year to pension schemes for these employees was £45,182 (2021: £42,149). Remuneration in respect of key management personnel in the year was £483,052 (2021: £564,511).

The average headcount number of employees and full-time equivalent (FTE), analysed by function, for the year was:

	2022 Headcount	2022 FTE	2021 Headcount	2021 FTE
Fundraising and communications	16	15	18	16
Finance and administration	11	9	12	11
Programme	3	3	5	5
TOTAL	30	27	35	32

Orbis UK provides life assurance cover at four times annual gross salary for qualifying staff, the cost is approximately £223 (2021: £189) per person per annum.

Expenses reimbursed to two trustees amounted to £2,195 (2021: two trustees totalling £898) in respect of travel, accommodation, and entertainment. Neither the trustees nor any person connected with them have received any remuneration.

Notes to the financial statements (continued)

Statements year ended 31 December 2022

12. Tangible fixed assets

	Office Equipment (£)	Computer Equipment (£)	Leasehold Improvements (£)	Total (£)
COST				
At 1 January 2022	90,939	70,264	62,707	223,910
Additions	-	2,698	-	2,698
Disposals	-	(5,069)	-	(5,069)
At 31 December 2022	90,939	67,893	62,707	221,539
DEPRECIATION				
At 1 January 2022	83,611	49,389	45,401	178,401
Charge for year	4,882	17,224	12,978	35,084
Disposals	-	(5,069)	-	(5,069)
At 31 December 2022	88,493	61,544	58,379	208,416
NET BOOK VALUE AT 31 DECEMBER 2022	2,446	6,349	4,328	13,123
At 31 December 2021	7,328	20,875	17,306	45,509

13. Debtors

	2022 (£)	2021 (£)
Accrued income	175,385	143,527
Prepayments	82,087	59,186
Gift Aid	24,055	70,805
Other debtors	1,962	2,791
TOTAL	283,489	276,309

Notes to the financial statements (continued)

Statements year ended 31 December 2022

14. Creditors: amounts falling due within one year

	2022 (£)	2021 (£)
Grants payable	1,594,166	1,946,975
Other creditors	245,577	23,760
Tax and social security	49,817	51,903
Trade creditors	48,813	55,435
Accruals	33,848	24,895
Pension scheme	21,009	21,866
TOTAL	1,993,230	2,124,834

Included in other creditors in 2022 is an amount of £224,587 which was a duplicate receipt for a legacy that was received in December 2022 and repaid in January 2023. Also included within other creditors are amounts owing to pension schemes of £21,009 (2021: £21,866).

Movement in recognised provisions and funding commitments during the year.

	Grant commitments accrued (£)
Grant commitments recognised as at 1 January 2022	1,946,975
New grant commitments charged to the Statement of Financial Activities in year	2,922,339
Grants paid during the year	(3,275,148)
Amount of grant commitments recognised as at 31 December 2022	1,594,166

Notes to the financial statements (continued)

Statements year ended 31 December 2022

15. Statement of funds

	Balance 1 Jan 2022 (£)	Income 2022 (£)	Expenditure 2022 (£)	Gains and Losses 2022 (£)	Balance 31 Dec 2022 (£)
UNRESTRICTED FUNDS					
General Reserves	2,092,804	4,023,470	(3,918,457)	-	2,197,817
Fixed assets	45,509	-	(32,386)	-	13,123
TOTAL UNRESTRICTED FUNDS	2,138,313	4,023,470	(3,950,843)	-	2,210,940
RESTRICTED FUNDS					
Grant funding:					
Comprehensive eye care	392,748	1,838,809	(1,641,304)	-	590,253
Childhood blindness	29,639	321,755	(366,441)	-	(15,047)
Specialist training	21,219	2,921	(55,242)	-	(31,102)
TOTAL RESTRICTED FUNDS	443,606	2,163,485	(2,062,987)	-	544,104
TOTAL FUNDS	2,581,919	6,186,955	(6,013,830)	-	2,755,044

	Balance 1 Jan 2021 (£)	Income 2021 (£)	Expenditure 2021 (£)	Gains and Losses 2021 (£)	Balance 31 Dec 2021 (£)
UNRESTRICTED FUNDS					
General Reserves	2,970,533	3,406,892	(4,284,655)	34	2,092,804
Fixed assets	85,477	-	(39,968)	-	45,509
TOTAL UNRESTRICTED FUNDS	3,056,010	3,406,892	(4,324,623)	34	2,138,313
RESTRICTED FUNDS					
Grant funding:					
Comprehensive eye care	109,245	2,227,336	(1,943,833)	-	392,748
Childhood blindness	43,572	245,992	(259,925)	-	29,639
Specialist training	5,974	73,740	(58,495)	-	21,219
TOTAL RESTRICTED FUNDS	158,791	2,547,068	(2,262,253)	-	443,606
TOTAL FUNDS	3,214,801	5,953,960	(6,586,876)	34	2,581,919

Notes to the financial statements (continued)

Statements year ended 31 December 2022

15. Statement of funds (continued)

UNRESTRICTED FUNDS

Designated funds are held for the following purpose:

Fixed assets – £13,122 – this fund is the value of assets held as fixed assets which are not readily accessible as free reserves.

RESTRICTED FUNDS

Restricted funds are held for the following purposes:

Comprehensive Eye Care — £590,253 — Orbis projects focussing on adult eye health or both adult & child eye health, including rural eye care and Trachoma elimination.

Child eye health – (£15,047) – Orbis projects focussing on child eye health. Funds have been received in 2023 to remove the deficit on this fund.

Specialist Training — (£31,102) — Orbis projects focussing on strengthening health systems. Funds have been received in 2023 to remove the deficit on this fund.

16. Analysis of net assets between funds

	Unrestricted Funds 2022 (£)	Restricted Funds 2022 (£)	Total Funds 2022 (£)	Unrestricted Funds 2021 (£)	Restricted Funds 2021 (£)	Total Funds 2021 (£)
Tangible fixed assets	13,123	-	13,123	45,509	-	45,509
Current assets	2,924,242	1,810,909	4,735,151	2,844,771	1,816,473	4,661,244
Grants payable	(327,361)	(1,266,805)	(1,594,166)	(574,108)	(1,372,867)	(1,946,975)
Other current liabilities	(399,064)	-	(399,064)	(177,859)	-	(177,859)
TOTAL NET ASSETS	2,210,940	544,104	2,755,044	2,138,313	443,606	2,581,919

Notes to the financial statements (continued)

Statements year ended 31 December 2022

17. Financial commitments

At 31 December Orbis UK had annual commitments under an operating lease for premises that we subsequently vacated in May 2023 at the time of the break clause:

	2022 (£)	2021 (£)
Within one year	45,213	117,299
Between one to five years	341	41,608
	45,554	158,907

In April 2023 Orbis UK undertook annual commitments on an operating lease for premises that we moved into in June 2023:

	2022 (£)	2021 (£)
Within one year	34,000	-
Between one to five years	286,875	-
	320,875	-

In 2022 £118,290 (2021: £118,332) was paid under an operating leases. Orbis UK had no capital commitments at the end of the year (2021: none).

18. Related parties

- a. Orbis UK is an affiliate of and has a memorandum of understanding (MoU) with Project Orbis International Inc, a not for profit organisation registered in New York. The MoU includes the use of the trademark and how the two organisations will work together. Patricia Moller, Sian Block and Charles Vyvyan served as Directors of Orbis International.
- The expenditure incurred during 2022, with respect to Orbis International projects amounted to £2,922,338 (2021: £3,407,171) and covers grants payable for programmatic work in Ethiopia, Ghana, Zambia, Vietnam, Bangladesh, India, Mongolia, Nepal, the Flying Eye Hospital, and Cybersight. The outstanding balance due to Orbis International at 31st December 2022 was £1,594,166 (2021: £1,946,975, due to Orbis International).
- b. Donations were received from five Trustees amounting to £1,261 (2021: six Trustees totalling £11,513). Trustee Nicola Floyd is also a trustee of The Edenbeg Charitable Trust which kindly donated £30,000 in 2022.

Trustees and officers

Listed below are the current and past trustees who served during the year and to the date of signing of these accounts, together with the names of the chief executive, senior management team and external advisers.

Trustees

Rob Pinchbeck (chair, resigned March 2022)
Nick Fox (chair from March 2022)
Sir Dominic Asquith
Larry Benjamin
Sian Block
Sheraz Daya (appointed March 2023)
Yvette Dunne
John Ferris (appointed March 2023)
Nicola Floyd
Fiona Hobbs
Mona Kahn
Patricia Moller
Sophia Pathai
Darsh Shah (appointed December 2022)
Charles Vyvyan (resigned June 2022)
Catharina Waller (resigned June 2022)
Robert Walters

Chief Executive and Company Secretary

Rebecca Cronin

Senior Management

Kath Backhouse (until February 2023)
David Bennett (until April 2022)
Florence Branchu
Colman Cawe
Mark Stavers (from February 2023)

Registered office

42 Craven Street, London, WC2N 5NG

Auditors

Moore Kingston Smith LLP, 6th Floor, 9 Appold Street, London, EC2A 2AP

Bankers

Barclays Bank PLC, Hatton Garden, London. EC1N 8DN

Solicitors

Bates Wells, 10 Queen Street Place, London. EC4R 1BE



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