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# ANNUAL REPORT 2020



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# Preface

"So after their treatment my three daughters will have a chance to create a better future for themselves?" The Vietnamese mother went on to explain to the ophthalmologist how the eyesight of each of her three daughters, Thu Trang (13), Be Tram (11) and Bich Tram (3) was deteriorating rapidly. The mother had suffered an eye complication herself, which had caused her vision to be very low. She did not want her children to suffer the same difficulties in their future. The girls were already facing hardship at school because of their decreasing sight. Their father, a seasonal construction worker, needed to work every day and could not afford the cost of the operations or the transport for his daughters to attend surgery.

Fortunately for this Vietnamese family, help came in time. With the support of our donors the ophthalmologists were able to provide them with the critically needed cataract surgeries. Unfortunately, this story is not an isolated case. We encounter countless similar stories in the countries where we work. Our goal - restoring people's sight so they are once again able to pursue their dreams and fully participate in society - is illustrated by the full spectra of all these stories.

This annual report summarizes how Eye Care Foundation (ECF) operated in 2020 during the pandemic as well as several natural disasters such as earthquakes, floods and typhoons. Nonetheless we were able to restore sight of thousands of children, young adults, adults and elderly people, so that they can have equal opportunities in their communities and society at large.

In 2020, ECF both initiated and actively participated in various eye care projects in five project countries on two continents: Africa and Asia. These include almost 90.000 eye screenings of young children like the three sisters above. In total, ECF carried out 32 projects thanks to the loyal support and funding of individual donors, organizations, companies and governments. This way we ensured inclusive eye care programs for vocational training, screenings, awareness, operations and advocacy. More than 170.000 people received an eye screening, despite many of our projects being delayed, postponed, adjusted or cancelled due to lockdowns in response to the pandemic.

ECF achieved a number of the set goals in 2020, but faced many setbacks too. Notwithstanding COVID-19, ECF continued to work hard to raise funds for our cause. Some of our partnering funders had to change their spending due to the circumstances. Thanks to overwhelming contributions from (an increasing number of) private donors we ended the year in a positive financial situation. In this report, we share how our organization, while adapting to new working conditions during widespread lockdowns, was fully committed to digitally developing our new ECF Multi-year strategy 2021-2025. We express our gratitude to the international community of the IAPB and our (international) eye care colleagues for their peer reviews, input and feedback. In 2021, ECF begins to implement this new strategy. Moving forward, this will lead to a new way working, of reporting about our projects as well as raising of funds.



In January 2020, Ophthalmologist J. (Marius) Den Boon stepped down as Medical Advisor for Tanzania. Dr. M. Den Boon has supported our foundation since 1986 in varying roles, such as Ophthalmologist, Medical Advisor (for 13 years), Board member and Chairman of our Board (2000-2004), and we remain forever grateful for his unwavering support during all those years. He transferred his tasks to Dr. A.A.H.J. (Alberta) Thiadens. In December Dr. W. (Wouter) Groothuizen transferred his tasks for Cambodia to Dr. H. (Hedwig) Kemme. We thank Dr. Groothuizen, who visited Cambodia in 2019 for hands-on training and advise, for his contributions.

Above everything else, we are grateful for the loyal support and contributions of our donors, funds and corporations. Thanks to them, ECF was able to realize most of the important goals we had set for the foundation, such as the construction of several eye units, eye clinics and primary eye care centres.

We will continue to make every effort to live up to the expectations and prove worthy of our supporters trust in the coming year, in order to help young children like Thi Thu Trang, Thi Be Tram, and Tang Bich Tram to remain in school and subsequently reach their full potential with good eyesight. Thank you wholeheartedly for your support.

We wish you pleasant reading,

Thijs van Praag, Chairman  
Björn Stenvers, CEO



Opening of an eye clinic in Svay Rieng, October 2015. Photo: ECF



During an eye  
check, Cambodia.  
Photo: ECF

## Executive Summary 2020

## Executive Summary 2020

We strive to create a world in which good quality eye care is available and accessible to everyone with a focus on those most in need; a world where each person has equal opportunity to build a future with clear vision; a world in which people are independent rather than relying on others to care for them because of poor eyesight. ECF promotes good eyesight so individuals have the opportunity to develop to their full potential. Despite the global COVID-19 pandemic, ECF continued working towards these goals within the limitations of widespread regulations and restrictions.

All our programs and services in 2020 worked towards sustainable and systematic changes in health-organizations and governments, while at the same time creating direct impact and delivering quality eye care services for people in need. Together with our global team, board, medical advisors, stakeholder advisors, the IAPB and our international eye care community colleagues we developed the Eye Care Foundation Global Strategy (2021-2025) which will be implemented starting next year. This global strategy will replace the strategy 2016-2021. The Eye Care Foundation Global Strategy (2021-2025) covers a range of activities from providing eye screenings (with both school and community focus), eye surgeries, provision of glasses as well as cooperation at national and local governmental level for the development of eye-health services.

Notwithstanding the impact of lockdowns and other related measures as a consequence of COVID-19, in 2020 ECF worked together with ophthalmologists and other eye health professionals in our project countries on two continents: Africa and Asia. Understandably not all targets were met, nevertheless, we reached almost 90.000 young people via school screenings, 87.294 adults via eye screenings, 766 eye care professionals received training, and 9.128 people received quality eye care treatment (5.280 glasses provided, 3.391 cataract surgeries and 457 other operations). We supported the construction and renovation of seven eye centres, units and clinics (two in Tanzania, in Nepal three eye centres were renovated, one in Cambodia), as well as the implementation of seven mobile eye care services in Cambodia. In response to the pandemic and natural disasters, ECF supplied additional project funding, covering the costs for extra safety measures and adjustments not only in ECF projects, but in response to requests and in cooperation with the local governments too. We took part in small supportive research activities, as mentioned in the country paragraphs, and organized various online events for and with our donors (RUN-, BIKE-, WALK4ECF) and online knowledge sharing sessions.

ECF received € 2,9 million in revenue in 2020, and spent € 1,8 million on its temporarily through eye care programs in five countries. Many of our projects have been postponed or temporary put on hold. As soon as the COVID-19 lockdowns and measurements are lifted, planned projects will restart and received donations that were not yet spent will be allocated to the eye care projects.



In 2020, the continuation of ECF's work was made possible by 15.449 gifts from private donors. Additionally, ECF received funding from 13 churches, 24 companies, and institutional donors. We are grateful for the loyal support and continued trust that was placed in us by our donors, in this particularly remarkable year. We owe a big thank you to our volunteer Ambassador Toine van Peperstraten. Toine worked alongside our team to raise awareness of ECF and our projects and awareness campaigns in 2020, which resulted in a earned media value peak in 2020 and helped develop new fundraising opportunities. We are grateful for his high level of engagement and pro-active contributions to our projects.



ECF patient, Cambodia 2019. Photo: ECF





During an eye  
screening,  
Zambia 2018.  
Photo: Nils Elzenga

## Goal, Mission & Vision



## Goal, Mission, Vision

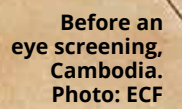
We envision a world where avoidable blindness no longer limits people's capacity. A world in which there is equal access to quality eye care and where everyone has the opportunity to build their future with good eyesight. ECF is a non-governmental organization that aims to prevent and cure avoidable blindness and vision impairment for people in low-income countries.

At least 771 million people have vision loss that can be prevented or treated (100 million people suffer from vision loss caused by cataract, 671 million people from uncorrected refractive errors)<sup>1</sup>. In the majority of instances, blindness leads to vast economic and social challenges. When people are blind or have vision impairment, their employment opportunities decrease and they become increasingly dependent on their family members and friends which subsequently diminishes their independence. When children have poor vision or are blind their school performance is affected and inevitably their personal development and chances for a bright future. Worldwide, 75% of blindness and moderate-to-severe vision impairments can either be prevented or corrected. ECF focuses on the poorest communities for whom decent medical care is inaccessible and/or unaffordable.

In 2020 ECF conducted projects in the Himalayan region (Nepal), South East Asia (Vietnam, Cambodia, Laos) and Africa (Tanzania). In cooperation with local professionals, areas in the project countries that are most in need of support are identified. There is a particular focus on cataract surgeries, treating long- and short-sightedness and strengthening capacity by building eye care clinics, donating equipment and training personnel (over 700 trainings in 2020). This support is most successful when networks of eye centres are created in these regions, encompassing well-trained local personnel, volunteers, appropriate equipment and suitable premises. The aim of ECF project support is to encourage sustainability so that these networks of local partners are increasingly able to independently organize and provide the necessary eye care.

Embedding eye care in the national health care system is important to guarantee eye care services in the future. In order to realize these objectives, it is essential to raise awareness among the population and influence policymakers and politicians to develop and implement adequate eye health policies and prioritize the allocation of adequate eye health financing. Additionally, ECF aims to raise awareness about these issues to inform and engage the Dutch population.

<sup>1</sup> Source: Atlas.IAPB.org (IAPB: International Agency for Prevention of Blindness)



## Goal Realization: 2020 Results in Projects



# Overview of projects

To achieve ECF's objectives in each project country, we implement five intervention strategies, depending on the contextual situation within each country. Multiple strategies may be implemented alongside one another. Each of these intervention strategies link to the particular developments in the project countries. We work according to these strategies, which are based on the World Health Organization's (WHO) framework<sup>2</sup>, commonly known as the 'WHO Building Blocks', that focus on the need to strengthen health systems, and to guide a common conceptual understanding of what constitutes a health system, in order to go about strengthening it. The strategies are the following:

- |                                   |                                  |                    |
|-----------------------------------|----------------------------------|--------------------|
| <b>1. Service Delivery</b>        | <b>3. Awareness and Advocacy</b> | <b>5. Research</b> |
| <b>2. Infrastructural Support</b> | <b>4. Capacity Strengthening</b> |                    |

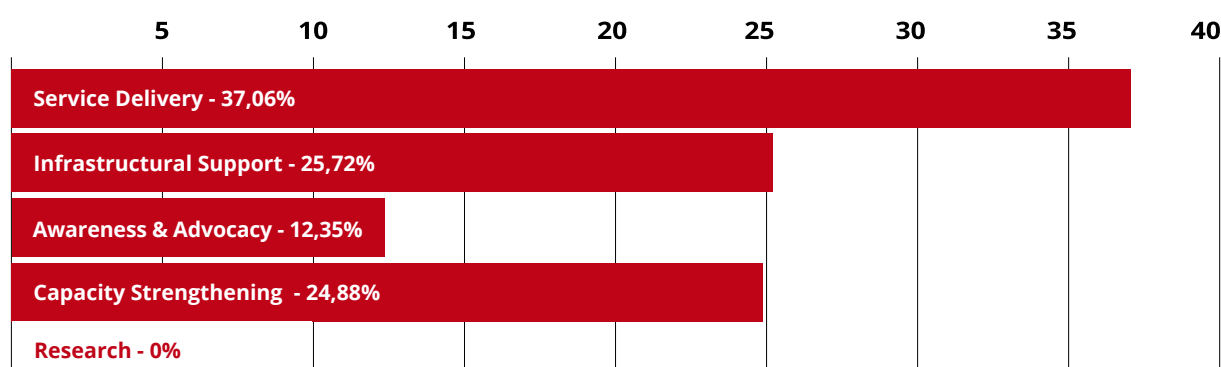
To ensure that the work effectively aligns with the situation in each country, ECF develops plans that are relevant to the stage of development of eye care within those countries. An appropriate combination of intervention strategies is selected for supporting the most relevant eye care solutions with a focus on the most underprivileged population groups. The basic principle is that the intervention strategy must contribute towards the direct and indirect embedding of eye care in the national healthcare policy to reach the most disadvantaged people, particularly, women and children, people with disabilities and minority ethnic groups.

## Allocation of Resources

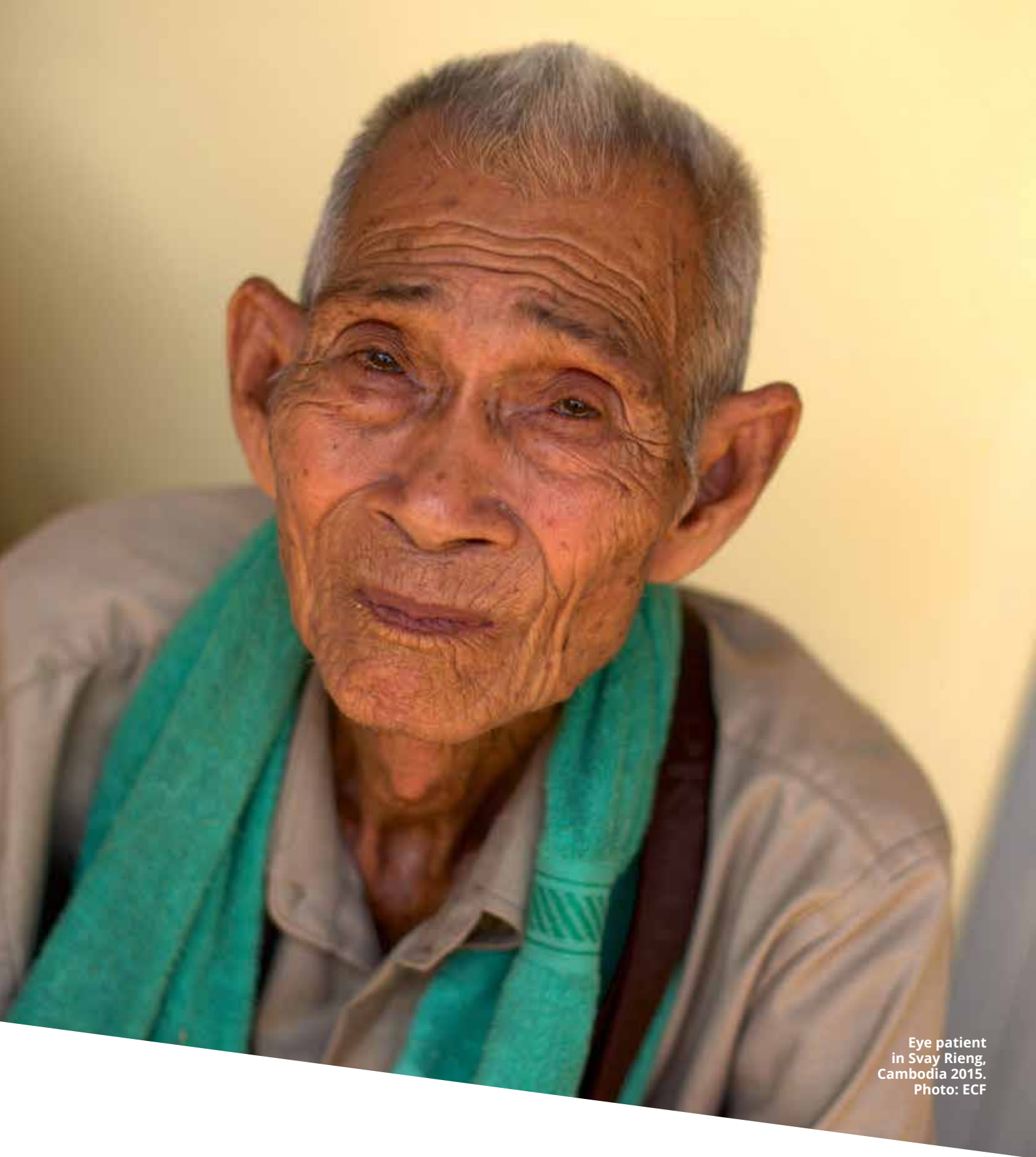
How did donors contribute to the realization of the projects? The allocation of resources over the different interventions is shown in the figure below. Most of the resources were expended on "service delivery", including eye care treatments at eye care facilities, as well as outreach activities, screenings and eye care treatments in communities and at schools. ECF provided over 170.000 screenings in 2020.

The second largest resource allocation was "infrastructural support" representing construction and renovation of eye care facilities and the procurement of equipment with provision of over 300 instruments. In terms of "capacity strengthening" ECF supported trainings of ophthalmologists, mid-level eye health professionals with over 700 people receiving training in 2020 as well as trainings of community groups. "Awareness and advocacy" are both connected to policy influencing. Communities and specifically identified target groups received eye health and prevention of eye disorders information (awareness) whereas the advocacy activities focus on planners and policy- and decision-makers. ECF supported the initiation of various research projects in 2020, amongst others the research department of Himalaya Eye Hospital (HEH), Nepal, which is preparing a study on corneal infection and keratoconus. In 2020 no costs were involved for research.

The following figure shows an overview of the intervention strategies (%):



<sup>2</sup> <https://www.who.int/workforcealliance/knowledge/toolkit/26.pdf>



Eye patient  
in Svay Rieng,  
Cambodia 2015.  
Photo: ECF

## **Project Countries: A Short Overview**



# Project Countries: A Short Overview

## Cambodia

In Cambodia in 2020 ECF worked in collaboration with the National Program for Eye Health (Ministry of Health) through partnerships with the Provincial Health Services in eight provinces. ECF's eye care programs are implemented to ensure access to eye health services for the most marginalized communities including women and children, people with disabilities and ethnic minority groups.

### 1. Infrastructural Support

ECF in partnership with the NPEH and the Provincial Health Departments coordinated and implemented seven mobile eye care services in four remote provinces: Preah Vihear, Oddar Meanchey, Pailin and Mondulhiri.

ECF continued to provide support for infrastructure and equipment provision. The major contributions included:

- Support for essential equipment and instruments in various provinces, including eyedrops and e-charts, tonometer and operating microscopes. In total ECF provided 251 instruments.
- The eye unit of the 16 Makara Provincial Referral Hospital in Preah Vihear provincial hospital was renovated.

### 2. Service Delivery

ECF continued to work with the Provincial Health Services in Ratanakiri, Mondulhiri, Kratie, Svay Rieng, Tbong Khmum, Preah Vihear, Oddar Meanchey and Pailin to implement eye care programs and the mobile eye care services. Cambodia aimed to decrease the prevalence of blindness to 0,37% in 2020 (measured every ten years via national wide RAAB). ECF supported 17.600 eye screenings, 900 cataract operations and provided approximately 300 glasses.

In conjunction with the National Program for Eye Health (NPEH), ECF supported the provision and distribution of COVID-19 protective equipment and material (such as: infrared thermometers, facemasks and alcohol to be used for sterilizing and anti-bacterial purposes) to all provincial partners.

### 3. Capacity Strengthening

Currently in Cambodia there are 92 Basic Eye Doctors (BED) and ophthalmologists to cover a population of more than 15 million. ECF supported almost 100 trainings. A new Monitoring and Evaluation (M&E) template was developed and introduced to our partners in Cambodia, to assist them to collect and submit detailed and robust monthly data.

#### 4. Awareness and Advocacy

The pathway for the integration of eye health in the health care system is an extensive, complex and time-consuming process. Before COVID-19<sup>3</sup> abruptly interrupted all health services, including eye health services, ECF provided support to launch the WHO World Report on Vision in Cambodia, together with the IAPB and the National Program for Eye Health in order to influence prioritisation of eye health.

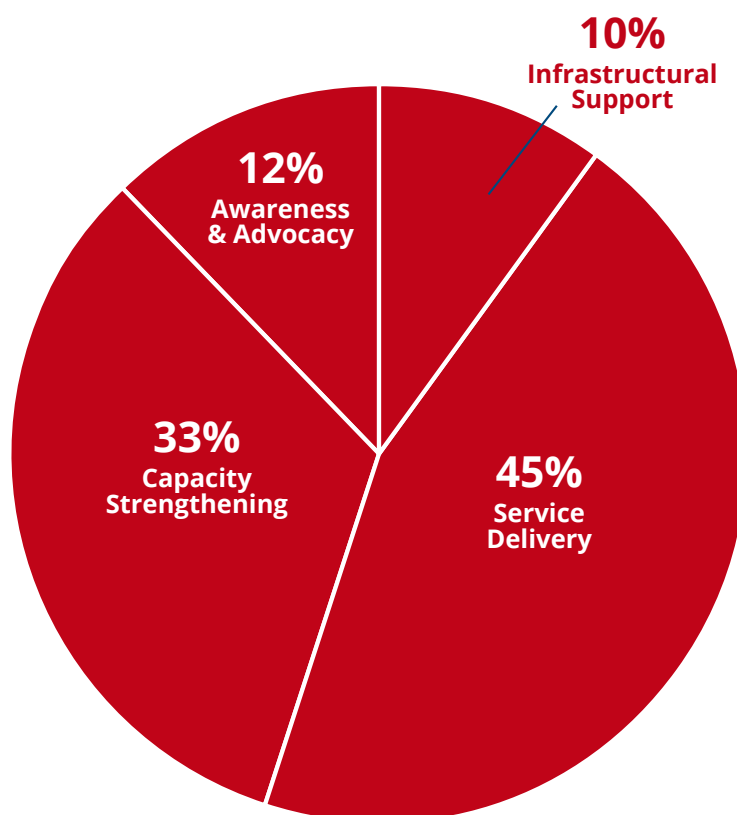
#### 5. Research

In the Ophthalmology Residency Training (ORT) Project - ECF supports the Clinical study at hospital based on "Evaluation for Anatomical Success in Macular Hole Study in Cambodian" conducted by Dr. Un Leng, Ophthalmologist from Preah Angdoug Teaching Hospital.

ECF continued providing support to the National Program for Eye Health to implement the objectives of the National Strategic Plan for Blindness Prevention and Control (2016-2020).

ECF and the University of Health Science (UHS) have a Memorandum of Understanding for the period 2018-2023 for supporting the Ophthalmology Residency Training.

**Project expenses Cambodia per intervention strategy (%):**



<sup>3</sup> COVID-19: CO for corona, VI for virus, D for disease and 19 for when the outbreak was first identified (31 December 2019)



# Nepal

COVID-19 greatly affected ECF's work in the eye care projects in Nepal, mainly the outreach activities like the planned school screening camps and surgical eye camps. The pandemic and its impact remain one of the prime challenges to date. The country's economy has been badly affected. People have not been allowed to gather in groups to celebrate during holidays nor to visit temples.

Consequently, ECF was not able to reach all targets. Despite the difficult situation, our partners made every effort to carry out the planned activities and to continue the programs while implementing maximum health and safety precautions. During 2020, two new Primary Eye Care Centres (PECC) were opened, following the integration approach by partnering with local municipalities. The Syangja Primary Eye Care Centre was opened with the support of HEH. With this addition, a total of 17 PECCs are functioning under the supervision of the Himalaya Eye Hospital (HEH) in Pokhara. Both of the eye hospitals, Himalaya Eye Hospital and Mechi Eye Hospital, managed to operate and provide their eye care services despite the COVID-19 restrictions. However, the number of patients visiting the hospitals was greatly reduced which resulted in huge revenue losses for both hospitals. This is a setback for their sustainability. Our five-years Project Agreement with the Social Welfare Council is being adhered to and ECF's support to the Gandaki Dhaulagiri Eye Care Program continued. Maintaining our long-term partner HEH as base hospital, ECF was able to follow up support in the Gandaki and Karnali Provinces in 2020. ECF provided protective materials to HEH and all PECCs, Gorkha Surgical Eye Centre and to Surkhet Eye Hospital. ECF provided support to the staff of HEH during the flood in Dhorpatan Municipality Baglung.

## 1. Infrastructural Support

ECF opened three Primary Eye Care Centres (PECCs), two in Karnali and one in Gandaki. The two new PECCs in Raskot and Sinja (both in Karnali) were opened in December. The establishment of the PECCs was delayed. ECF supported all the required equipment for these PECCs. One new PECC was opened in Gandaki, in Bhotewodhar. After extensive lobbying by ECF Nepal, the local government agreed to partially finance the PECCs, which is a great achievement and an important step towards integration of the eye care services into the governmental health system. No screening or surgical camps could be arranged in these PECCs, however HEH and Gorkha were able to perform several outreach activities (see below).

## 2. Service Delivery

During 2020, HEH carried out 6 surgical eye camps during which 148 cataract surgeries were performed. Additionally, 36 eye screening camps were organized where 6,189 people had their eyes examined and 141 people underwent cataract surgery. Likewise, 21 school screening camps were organized where 5,334 students had their eyes examined and 97 glasses were provided.

The Gorkha Lions Eye Surgical Centre carried out 17 eye screening camps, where 2,675 people received eye examinations. Likewise, three school screening camps were organized where 1,012 students received eye examinations. However, due to the pandemic neither HEH nor Gorkha could meet all the planned targets. In total ECF supported over 60,000 eye screenings, 396 cataract operations and provided over 100 glasses.

### 3. Capacity Strengthening

Primary Eye Care Training were provided to Female Community Health Volunteers (FCHV), social volunteers and schoolteachers. With this training, the community volunteers are able to identify eye problems within their community, and refer the people to the nearest eye hospitals and eye centres. ECF supported 363 trainings in total in 2020. Amongst these trainings is the partial support of ECF to the 3-years study Ophthalmic Assistant of Ms. Susmita Katuwal who is studying at the Tilganga Institute of Ophthalmology. Ms. Susmita, an ambitious young woman from the eastern hilly region of the country, aspires to work in community eye care. Her family could not support her further study, and ECF's support can make her dream come true.

### 4. Advocacy and Awareness

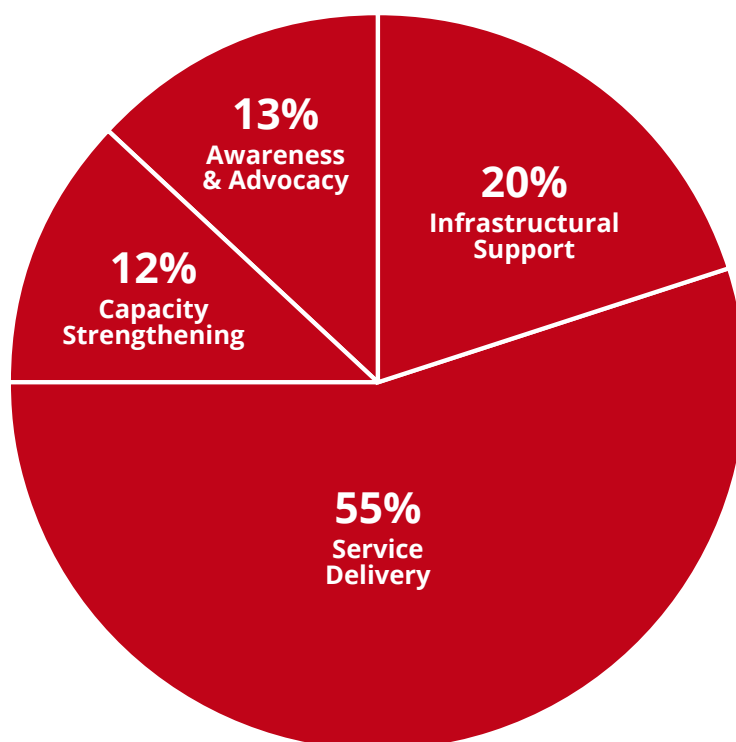
Due to the pandemic, the launch of the World Report on Vision in Nepal has been postponed to April 2021. ECF and the IAPB SEA office collaborated on the preparations of the launch.

### 5. Research

Additionally, due to the pandemic, the planned RAAB<sup>4</sup> dissemination in the Gandaki province, Karnali province and province #1, could not be conducted. However, once the situation permits, the report will be disseminated. The report will be published by the Social Development Ministry of the three respective provinces and it will be in booklet form, including a brief introduction of ECF and showing the ECF logo. All this has been done together with the research department of the HEH. This entails the RAAB survey report dissemination in three provinces, and support of the development of an eye health plan for Karnali province based on the RAAB findings.

HEH is preparing a joint proposal on study of Corneal Infection and Keratoconus. Despite the difficult circumstances our staff and partners faced, we were able to deliver many of our eye care services.

**Project expenses Nepal per intervention strategy (%):**



<sup>4</sup> RAAB: Rapid Assessment on Avoidable Blindness

# Laos

Eye care services from the health facilities generally ran as routinely, while most outreach activities, school screening and awareness sessions were delayed or cancelled as a result of the pandemic as well as natural disasters (storms and floods). The Lao Government requested that all projects be suspend until at least mid-October. Just as activities were about to start again, the government requested all NGOs to withdraw from Xaysomboun and declared it a special zone for security reasons.

The process of obtaining the MoU with the Ministry of Health was ongoing in 2020.<sup>5</sup> In March ECF received an operational permit and an application for the MoU was submitted to the Ministry of Foreign Affairs (MoFA). ECF extended to an Operational Permit for 2020 and received a Tax code (TIN) and new bank account. The Cambodian team invested as much time and effort as possible to remotely support the new ECF Laos staff. Due to the pandemic all training and coaching had to be conducted online.

## 1. Service Delivery

The total number of people who had their eyes checked in 2020 has tripled. ECF supported over 9.000 eye screenings, 459 cataract operations, and provided 488 glasses.

## 2. Capacity Strengthening

The capacity strengthening for the eye care workforce and eye health system was carried out as planned. The Ophthalmology Residency Training (ORT) program continued supporting two residents from Xieng Khouang and Xaysomboun participating in the course in the country and another from National Ophthalmology Centre (NOC) participated in training in Thailand. In addition, one Basic Eye Doctor (BED) commenced her one-year training at the NOC/UHS for Houaphan province in October. Two participants from Houaphan and Xieng Khouang, participated in a four-month training for medical doctors from district hospitals, hosted by the NOC.

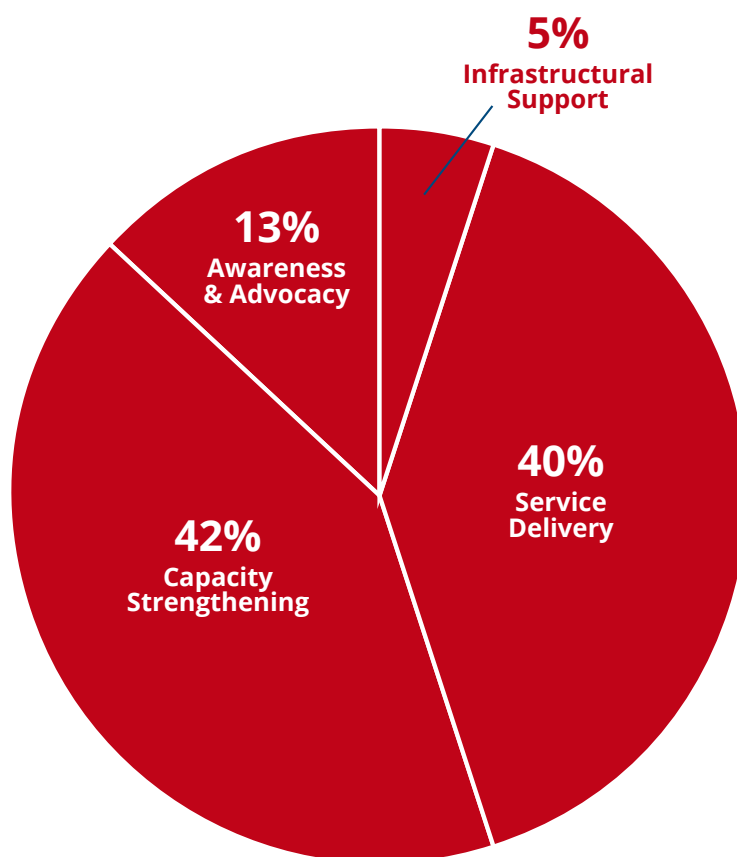
<sup>5</sup> MOU: Memorandum of Understanding



### 3. Awareness and Advocacy

The provincial Annual Review Workshops and the Ophthalmological Society Workshop were organized. The NOC organized the 12th Annual Meeting of the Lao Ophthalmological Society on 31 July 2020, at Thalath, Vientiane Province. There were a total 72 participants from the Ministry of Health, including members of the Lao Ophthalmological Society, and ophthalmic nurses from 17 provinces as well as ECF members.

**Project expenses Laos per intervention strategy (%):**



# Tanzania

The NURU project (NURU means 'light' in Swahili) reached its third year in 2020. The launch of the project took place in April 2018, covering four districts in the Kilombero valley in Morogoro, Tanzania: Malinyi, Ulanga, Mlimba/Kilombero and Ifakara town council.

The overall objective of the project is to reduce avoidable blindness and vision impairment in these four districts in the Morogoro region. The Kilombero District Council does not have a hospital and is dependent on St. Francis Referral Hospital which is in Ifakara town council. Currently a district hospital is being built in Mlimba/Kilombero and ECF will construct an eye unit within the hospital in Mlimba, being the third eye unit within the NURU project. The project was able to achieve good results during the third year, with only minor deviations. Not all surgeries were able to be conducted in the eye care facilities due to the absence of essential infrastructure. All the surgeries done during eye camps were conducted under the supervision of the Morogoro Referral Hospital team, the respective district team and St. Francis Hospital team.

The Primary Health Care Workers (PHCWs) Training Manual could not be revised and approved by the Ministry of health during the third year of the project, and therefore this training for PHCW in the project area was cancelled in 2020. The budget for this training was reallocated for the dissemination of the NURU project evaluation report. All goals met for Tanzania in 2020, are clustered into four groups, as listed below. In 2020 we had no activities on Research in Tanzania.

## 1. Infrastructural Support

The NURU project includes the building of three eye units in the Morogoro region. The construction of the eye unit in Mahenge started in October 2019, and was not completed during 2020 as the allocated budget from ECF Tanzania was not sufficient to cover all expenses and the local government was unable to provide the remaining funds for the time being. Closure of the borders during the onset of the pandemic caused an increase in the prices for commodities and led to a shortage of construction materials. One eye unit construction started in 2020 as planned, and the construction of the third eye unit to start in 2020 was postponed to July 2021. The plan to finalize construction of all the eye units will be revised since the budget to complete the activities is insufficient.

This year all equipment for the Mahenge Eye Unit and Malinyi Eye Unit were officially handed over to the local authorities. Currently the Mahenge Eye Unit is partially being used, only part of the building is operative. Medicines and consumables procured in this year facilitated the five outreach activities. The number of eye camps was decreased to five. As a result, 4,619 people received eye screenings (in Tanzania this is including consultations) during eye camps. The distribution of Information Education and Communication (IEC) material was again delayed due to constraints from the Ministry of Health. ECF is waiting for the ministry to develop updated materials for raising eye health awareness. The budget was used to support the Ministry of Health to update of these materials.

## 2. Service Delivery

ECF supported over 4,500 eye screenings and 908 eye operations.

## 3. Capacity Strengthening

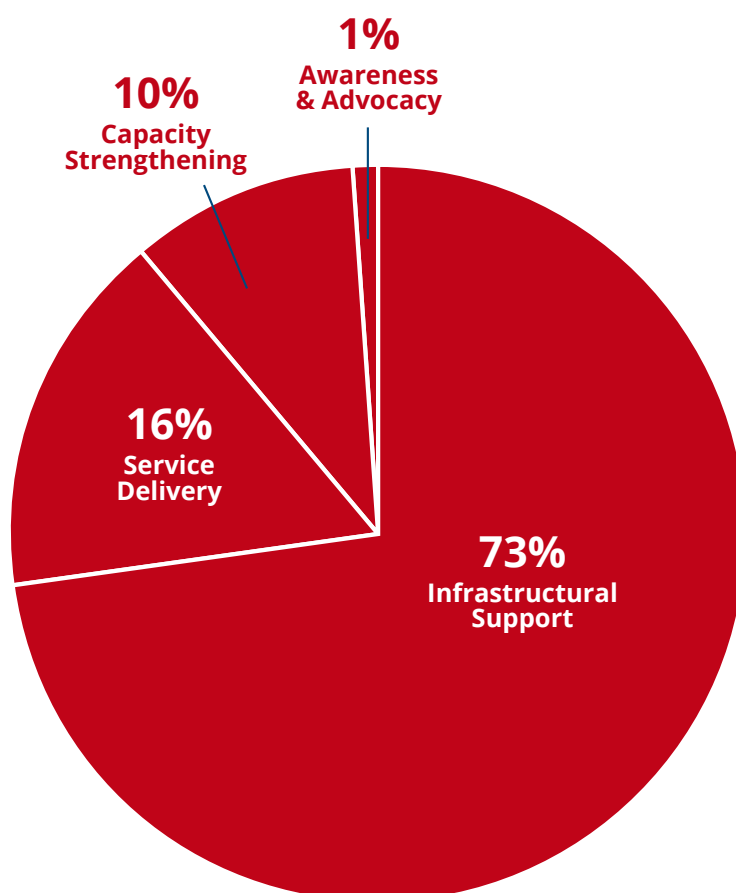
The training of Primary Health Workers was postponed. One Assistance Medical Officer Ophthalmology (AMO-O) completed his 2-year study as Assistant Medical Officer Ophthalmology at Kilimanjaro Christian Medical Centre in Moshi Kilimanjaro. He returned back to Mlimba/Kilombero to work in the new eye unit which will be constructed. In September a nurse from the Mlimba/Kilombero district started a 3-year optometry training. The training of two ophthalmologists at Morogoro Referral Regional Hospital & St. Francis Hospital in The Netherlands was postponed due to COVID-19.

## 4. Awareness and Advocacy

Several review meetings for eye care provision in the Morogoro region were conducted. These meetings were conducted according to the plan with three meetings realized, despite the challenges imposed by the pandemic.

Staff of the Ministry of (PO-RALG/TAMISEMI) conducted a monitoring visit to the ECF supported NURU projects. The results were reported to their superiors and, during a partnership meeting in Dodoma, ECF Tanzania received a Certificate of Appreciation from the Ministry of Health, Community Development, Gender, Elderly and Children, for ECF's ongoing support for the development of the eye care service in Morogoro.

**Project expenses Tanzania per intervention strategy (%):**





# Vietnam

ECF's program in Vietnam faced many challenges due to the pandemic. Even so, the ECF Vietnam office implemented most of the planned activities while some could not be conducted including the technical support from the ECF medical advisor to provincial ophthalmologists and the National Workshop of Optometry which is postponed till the end of 2021.

Some screenings were not conducted as planned and unfortunately the National Vietnam Ophthalmology Congress did not happen due to the pandemic. However, ECF attended three Eye Care Working Group meetings (two offline and one online). Two Vision Centres in Ca Mau received approval of the Chairman of the People's Committee, officially allowing them to open. A series of IEC materials was developed to raise awareness among the target groups and community members about the importance of having good eyesight and regular check-ups. Partnerships in four project provinces remain excellent with very active participation in the Department of Health (DOH) and implementing partners from all levels, demonstrated by full participation of all partners at the Annual Partner Workshop organized at the end of the year. Regarding fundraising and communication, a fund of approximately € 5.600 was donated by the Consular Club for six eye care festivals and glasses provision in Dong Thap province. The goals met for Vietnam for 2020, clustered into four groups, are listed below.

## 1. Infrastructural Support

After working with communication experts and designers to develop Information, Education and Communication (IEC) materials to raise awareness of school children and elderly people about refractive errors and cataract, ECF Vietnam finished the draft of an eye health placard on these subjects and organized a pre-test activity in Vinh Long to make sure the content of the poster suited the local people's knowledge and perspective. 24 elderly people and school children participated in a one-day experiment and this gave valuable input for revision. The final version of the poster was completed in the middle of August and copies were delivered to all four project provinces for use by school nurses, after the Behaviour Change Communication (BCC) training.

## 2. Service Delivery

ECF supported 84.000 eye screenings, 789 cataract operations and provided almost 4.300 glasses to elderly people and school children. The eye screening activities for elderly people and school screening activities were carried out in all provinces even those with limited access. The spectacle compliance among school children ranged from 68% to 93% in different provinces. In Mang Thit district of Vinh Long province, for the first time the Portable Eye Examination Kit (PEEK) Acuity mobile phone application was tested during school screening activities, with positive results. School nurses and hospital staff found this app more convenient for working in the community, especially in the school environment, since teachers can teach students how to use and help doing the visual acuity test. For school children this new and digital method of screening seemed to reduce stress.

### 3. Capacity Strengthening

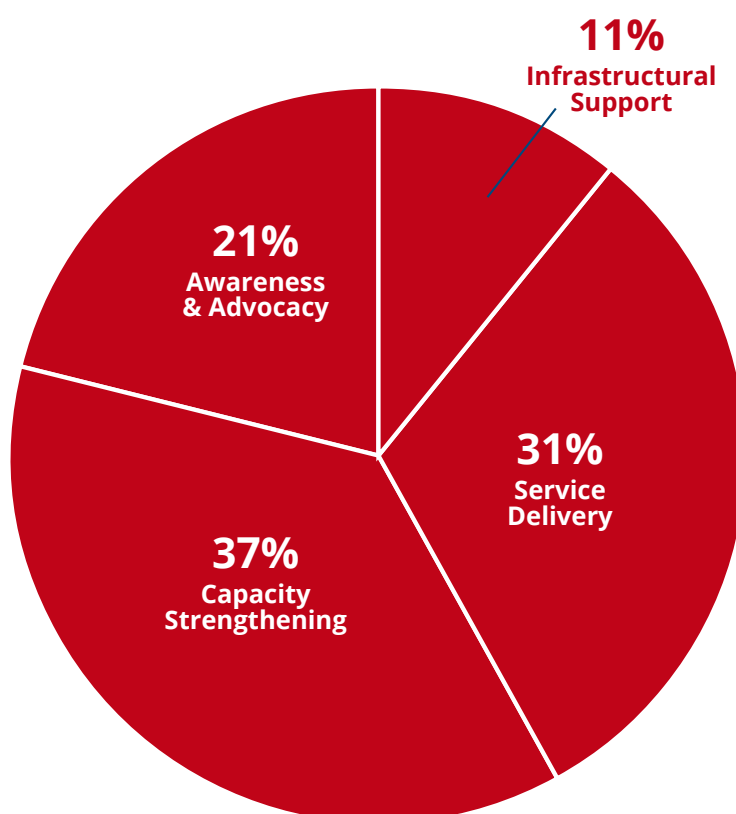
Almost 300 auxiliary staff received primary eye care training and behaviour change communication trainings. After the training, they are able to conduct screening for school children and elderly people to detect any eye problems and give proper consultation to the people.

### 4. Awareness and Advocacy

Advocacy for the recognized job code of optometrist, in collaboration with other INGOs (Fred Hollows Foundation (FHF) and Brien Holden Vision Institute (BHVI)) has been realized. The Ministry of Health approved the code to be an individual one, not shared with other professions. A national workshop was organised to collect more information and input from all participants from eye hospitals across the country, which helped the Drafting Committee to complete the Circulars and Regulations to submit to the Government for approval.

In 2020 ECF Vietnam organized four meetings among refractionists and the provincial coordinator in each province. During these, three topics were discussed (1) To review the results, specifically the spectacle compliance and spectacle quality; (2) To revise elderly screening and school screening procedures, and prepare for the next screening activity in the last quarter of 2020 and (3) To discuss the support from provincial coordinator and ECF in implementing project activities.

**Project expenses Vietnam per intervention strategy (%):**



## Medical Advisors

The Medical Advisors had three joint meetings in 2020. One in January (before the lockdown in the Netherlands), the second in June on the multiyear strategy, and the third in November 2020 (digital). The January gathering was organized to discuss the WHO World Report on Vision, the field visit of Dr. The Anh Mai in Vietnam (end of 2019), and the increase of diabetic retinopathy and glaucoma. The November meeting was organized on reflection and advise on the multiyear strategy of ECF, online trainings, the role of a Medical Advisor at ECF and introduction of our new board member Dr. Ruud van der Pol. The Vietnam team attended the Essilor seminar with the launch of a new vision screening tool and the Annual Nepal Ophthalmic Society (NOSACON) meeting in September. Dr. P.J. (Peter Jaap) de Lint, together with our team developed several online publications, used to inform our (prospective) donors on different eye disorders. In 2020 we launched two publications, one on cataract and one on glaucoma. Our advisors were involved in a variety of consultations for our projects.

## Results in Project Countries

The most important results of the output per country are shown in the following overview.

Intervention strategy	Indicator	Cambodia	Laos	Nepal	Tanzania	Vietnam	Total
Service delivery	# of children having their eyes checked	3.014	1.100	6.540	167	78.236	89.057
	# of adults having their eyes checked	14.623	8.082	53.878	4.452	6.259	87.294
	# of cataract operations (adults)	914	459	396	833	789	3.391
	# of cataract operations (children)		-	-			0
	other surgical operations	252	130		75		457
	# of glasses subsidised	297	488	104		4.391	5.280
Capacity strengthening	Auxiliary staff- training or continued education			322		271	593
	Medical staff, training or continued education	79		40		17	136
	<b>Mid-level eye staff in-training</b>						
	optometrists				1		1
	Allied ophthalmic personnel			1	1		2
	<b>Mid-level eye staff trained</b>						
	optometrists						0
	Allied ophthalmic personnel		2		1	9	12
	<b>Ophthalmologists</b>						
	in-training	11	3		1		15
Infrastructure	trained	5	1				6
	continued education	1					1
	# of facilities being constructed				2		2
	# of facilities renovated or constructed	1		3		1	5
	# of equipment	1	1	17	21	1	41
	# of instruments	251				2	253
Policy influencing	# of people made aware about the importance of good eyesight and where to go	10.021	975	0	1.804	2.534	15.334
	# of meetings held with policy and decision makers	37	4	5	3		49

For more details about ECF's eye care projects, we refer to the country pages on our website: [www.eyecarefoundation.eu/projects](http://www.eyecarefoundation.eu/projects).





During an eye check,  
Cambodia. Photo: ECF

# Connecting with Our Donors

# General

2020 was a challenging year for the whole world, and ECF's fundraising was significantly impacted. Nevertheless, our donors have continued to generously support ECF throughout 2020, for which we are extremely grateful.

ECF focussed on dealing with a changing context because of COVID-19 in each of the countries where we implement eye care projects, as well as the remote way of working between our offices and within the confines of staff working from home. We learned to adjust the way we perform our activities in various ways: (1) to protect the medical staff and the patients in our projects, (2) to (re)gain trust and confidence of our patients and assure them that it is safe to visit the eye screenings, (3) extra explanatory communication and awareness activities were needed, e.g. in cases where projects were postponed or cancelled. All in all, the procuring of protective gear and the implementing of COVID-19 safety measures brought along extra costs and a decrease in numbers of eye screenings. This caused an increase of the costs per eye check, pair of glasses and cataract operations during this pandemic.

Additionally, ECF started to shift towards working with having full funding in place before the projects start.

## Private donors

We strive to give each donor the appropriate care and consideration in order for them to engage with ECF's work at an appropriate level. ECF demonstrates to donors how their contributions are being used and keeps them informed about results, developments and achievements in our projects. We do our utmost to keep donors involved by sharing as much information as possible through personal calls, newsletters, website, social media and direct mailings.

The context for fundraising changed substantially, resulting in adjustments in communication with our donors. In 2020, our main focus was, first and foremost, to keep our donors involved and informed about what our projects and beneficiaries experienced during the pandemic. This quality contact deepened our relationships, and many joint activities were developed. ECF is continuously working to improve the services for and with our donors.

### 1. Campaigns:

Our information and donation request activities in 2020 can be grouped in six focus areas:

- (a) We carried out six (direct) mailing campaigns to inform and involve our donors.
- (b) We sent a reminder mailing for the first time to support the effect of these direct mailings.
- (c) In order to respond to the need of our donors to create closer and warmer relationships, we created specific campaigns and activities. The activities where we had personal contact with our donors were received particularly well during this year of social distancing.
- (d) Donors who had contributed to ECF more than two years ago were approached, inquiring as to whether they would consider donating again (reactivation).

- (e) In 2019, a start was made to make a personal call to a selection of our broad base of donors. This campaign was continued in the first half of 2020, and so far over 1.000 donors have been reached. In this campaign we expressed our gratitude and thanked our individual donors for their support to ECF. Furthermore, we invited them to share their experiences about how they themselves were handling the new reality as a result of COVID-19 and social distancing. All these activities involving personal contact by phone were highly appreciated by our donors and illustrate our idea of donor care.
- (f) To keep our donors informed and involved, we captured and shared our experiences in the field, to illustrate the impact of the pandemic on our work, especially on a person's life. We achieved this through constant communication on our website, social media, our different mailings, donor meetings and personal contact. The telemarketing campaigns required adaptation of the subjects discussed and tone of voice. The direct mailing campaigns were adjusted, changing to relevant COVID-19 patient stories.

## **2. Legacies**

The sum of the benefits for 2020 turned out more favourable than budgeted. This was mainly caused by the generous donations received from donors who included ECF in their legacies. These are individuals who, during their lives, consider ECF's work of such importance that they grant us these special gifts. Some of them have visited our projects or the countries in the past. Others had experienced the challenges of eye disorders themselves, or through relatives' experiences, and decided to support eye care for patients in less favourable situations, based on these experiences. Most of those who included ECF in their legacy, and from who we received financial support in 2020, we knew well during their lives.

The majority of these special gifts were from people who had invested in a long-time relationship with ECF. Others were not so well-known to us, and some even unknown. Regardless of how each one of these remarkable persons had chosen to support the work of ECF during their lives, we are touched by their actions and remain forever grateful for the gift they left us, with which we are able to continue our important work in our eye care projects.

The donations received from legacies normally remains uncertain throughout the year. However, based on historical data, for 2020 an amount of € 350K was budgeted. We started a dynamic and tailor-made plan of action with the aim of intensifying the relationship between donors and ECF, to connect with our loyal private donors in order to inform, support and guide them should they wish to include ECF in their will. Part of this plan in 2020 was the completion of a qualitative survey, in which we asked several donors how they became involved with ECF, what they consider important as a donor in terms of eye care projects and programs, and about their long-term view of ECF's work. This information was included in all parts of the legacy program. The execution of the legacy program activities requires regular evaluation with our donors to assess elements like ECF's choice of subjects and tone of voice in our communication regarding legacies. A second qualitative study will be conducted in 2021.



## **Institutional Fundraising**

The portfolio of Institutional Fundraising receives valuable donations from institutional funds for the various projects within the program countries. The pandemic influenced the response from our regular institutional partner funds and donors to ECF's proposals for project support. Most of the funds were generally understanding about the uncertainty regarding progress of the projects and continued to support ECF. Several funds (temporarily) changed their criteria and shifted their focus to support especially COVID-19 related projects. Other funds postponed their meetings until later in the year, due to the uncertainty caused by the pandemic.

ECF and an external consulting partner worked together to design a new working methodology to shape the growth, expansion and ambitions of the Institutional Fundraising portfolio for the coming years, in close collaboration with all our country offices.

The focus on growth and expansion for the next few years is due to the shrinking market within ECF's current network of institutional donors, but more so because of the growing opportunities and potential of this portfolio internationally. This way new sources of income can be created and secured. Relationship management with all the existing institutional funds and private donors was paramount throughout the year.

## **Events**

All our activities planned for 2020 came to a standstill due to COVID-19. The planned sponsor trips for donors to Cambodia and Tanzania have not been able to take place due to the pandemic and are postponed to 2021 or 2022. In order to continue activities for our donors to raise money for our eye care projects, new (sports) events were developed.

Firstly, there was Bike4ECF. In June, Dr. Soufiane, a 30-year-old epidemiologist from Bordeaux (France) cycled from France through Europe to the Netherlands to raise money for ECF. People donated money per kilometre cycled. This new event was not only intended to raise money but to generate online media attention / awareness, and other media attention too. This way we could make more people aware of our projects and explain the importance of good eye care.

Secondly, we organized Run4ECF. In September the traditional 'Dam tot Damloop' (Amsterdam) participation by Eye Care Foundation ophthalmologists and runners could not take place due to the pandemic. The Run4ECF on September 20th was born as our alternative and a joint initiative embraced by enthusiastic donors and our team. Everywhere in the Netherlands – as well as in France and Florida - runners set themselves up with their own charity run for Eye Care Foundation, launched by ECF's ambassador, TV and radio host Toine van Peperstraten.

The third event was created to raise money with due consideration to all governments' restrictions. With our two-times organized Walk4ECF on the 36th anniversary of ECF (28th August) and on World Sight Day on 8th October, involved donors hiked 10 km while raising money for our projects.

In 2020 we organized a variety of online gatherings to give donors and our medical advisors the opportunity to gain more insight into the eye care projects and to share with them the current situation in the project countries during the response to COVID-19. ECF colleagues, project partners, board members, medical advisors and invited partner-ophthalmologists from Nepal and Cambodia participated in these events. This new type of event is highly appreciated by our donors and regardless of the pandemic situation we will continue these online meetings in 2021.

## Awareness and PR

On a global level, all plans for providing information to the general public and prospective donors and raising awareness about the work of ECF had to be adjusted. The emphasis focused on communication and awareness raising via online / social media and online marketing, with external support. These activities included explaining the need for eye care, sharing project updates and online campaigns. Through stories from patients and partners, the urgency of our work is illustrated. With their permission, we were able to share a few of these stories with our donors in 2020: stories such as those of Makara, Mr. Anur, Taii, Ms. Khon, Cahn Do, Tran My Xuyen, Ms. Ha, Ram Narayan Das, Bhama Kala, Mr. Badahur and Grandma Rukmini Adhikari. They highlight the importance of our eye care projects. Besides this, we shared stories from our donors (Keije, Els Blessing-Assmann and Soufiane Ajana), our partnering ophthalmologists (Dr. Yanta Mani Pradhan, Dr. Indra Man Maharjan, Dr. Wouter Groothuizen and Dr. Meng), our Ambassador (Mr. Toine van Peperstraten) and stories of our colleagues in action.

With the pandemic unfolding, PR and Marketing became even more relevant and urgent. In these turbulent times, solid PR has been used to create free publicity in local media worldwide, the promotion of donor (COVID-19-proof) sports events and the increase of brand awareness of ECF.



Learning about eye care, Vietnam 2020. Photo: ECF



During an eye camp  
in Bhacheck, Nepal.  
Photo: Marielle  
van Uitert

## Financial Review



# Financial Review

## Accountability

The annual accounts for the financial year that ended on 31 December 2020 can be found from page 42 of this report. ECF's annual accounts have been prepared in accordance with the Dutch Accounting Standard for Fundraising Institutions (RJ 650). The annual accounts comprise of the balance sheet and income and expenses for 2020. All expenses are committed to the ECF goal to prevent and cure avoidable blindness and vision impairment for people in low-income countries. ECF's annual accounts have been prepared in accordance with the Dutch Accounting Standard for Fundraising Institutions (RJ 650) and is recognized by CBF (Netherlands Fundraising Regulator). ECF's annual accounts have been audited by Dubois & Co Accountants. They expressed an unqualified audit opinion on ECF's annual accounts for the financial year 2020. The Board has approved ECF's Annual Report and accounts for 2020 on 15 June 2021.

## Appropriation of Result

ECF's result for the 2020 financial year was € 444,5K positive (2019: € 1,1 million negative). The budgeted result for 2020 was € 295K negative. The year 2020 has been particularly affected by the COVID-19 virus, the impact of which has been significant for ECF. In our program countries, in collaboration with partners, some projects were only partially implemented, others cancelled. For several portfolios of fundraising, the impact on income has been immediate (such as for the portfolios Events and Institutional Fundraising). Due to various measures taken because of the pandemic, ECF staff worldwide has mainly been working from home, remotely, since March 2020. The organization had just started a new way of working, and efforts have been made to maintain, and where possible increase, the connection between staff members despite the distance and digital working. The positive result over 2020 was mainly due to the higher income (mostly gifts received from legacies) combined with the lower spending on the objectives, caused by the global pandemic, and the lower costs of ECF's fundraising activities.



Before an eye screening, Cambodia. Photo: ECF



## Financial Position, Reserve and Funds

The reserves and funds of ECF consist of a continuity reserve, appropriate reserves and earmarked funds. The continuity reserve creates a sufficient healthy buffer to cover financial risks in the short-term in case of a significant shortfall of key sources of funding. It includes funding necessary for actions to enable ECF to recover such a shortfall while still meeting legal and moral obligations. In addition to this continuity reserve (for the organization operations), appropriate reserve for projects has been established, which serves as a financial buffer to complete or terminate current projects and/or programs in the event of a shortage of financing. At year-end 2020, the continuity reserve amounted to 85% of the minimum set by the Board. The objective for the coming years is to increase the continuity reserve to the desired standard. The continuity reserve amounted to € 1,2 million (2019: € 377K) and the appropriated reserve for projects amounted to € 676K (2019: € 1 million). The total of these reserves amounted to € 1,9 million, which is 86% of the total balance (2019: 87%).

The earmarked funds represent all received earmarked income from donors intended for a specific project purpose, for which the underlying objective and related expenditure have not yet been realized. This includes donations that business, associations and (capital) funds have given to ECF. The earmarked funds at year-end 2020 amounted to € 49K.

Liquidity and solvency are important when considering ECF's financial position. In terms of liquidity, ECF is currently in a healthy position; bearing in mind the balances of cash were almost € 1,8 million at the end of 2020 (2019: € 1,3 million). The liquidity (current ratio: short-term assets / short-term liabilities) was 8,6 (2019: 7,4). On the basis of the relationship between ECF's reserve and funds and total balance, the solvability ratio (reserves and funds / total liabilities) at the end of 2020 (89%) has improved slightly compared to last year (88%) and was therefore still adequate.

## Spending Percentage

The ratio of the total expenses on objectives as a percentage of the total income in 2020 was 61,7% (2019: 118,5%). The decrease of the percentage compared to last year has two causes: Due to the impact of the pandemic, less was spent on our objectives. While at the same time, donations from legacies increased the income. In relation to the total expenses this amounted to 72,7% (2019: 74,7%). And as mentioned above, because of impact of the pandemic less was spent on our objectives.

The ratio of the fundraising costs to the total income amounted to 17,3% in 2019 (2019: 30,5%).

The ratio of costs for management and administration to the total of expenses amounted to 7,0% in 2020 (2019: 5,9%).



An eye check during  
a school screening,  
Vietnam, 2019.  
Photo: ECF

## Risks and Uncertainties

## Risks and Uncertainties

In all of its activities in 2020, ECF aimed to assess, analyse and cover potential risks as effectively as possible. To work together efficiently, ECF managed external and internal opportunities and risks and contributed to optimal efficiency of the organization. ECF worked methodically and evaluated processes, systems and knowledge of employees regularly. By working in this manner, ECF ensured identification of opportunities to improve performance and encouraged staff to have an active role in this process.

### Reputation

Our reputation and the trust of our patients count also for our donors. They are fundamental for continuing our work. We handle complaints with care, and to this end we have drawn up a general complaints' regulation. During 2020, we were aware of our social responsibility and strived to maintain good relationships with all our stakeholders. In order to attain full transparency, we endeavour to communicate with them frequently, openly and with a positive tone. We maintained our own integrity policy and code of conduct, as well as a zero-tolerance policy in response to fraud and violation of human rights. In addition, the quality of the work of the ophthalmologists and all ophthalmic professionals in our projects set the standard for all our activities.

### Sustainable Development Goals

The United Nations' Sustainable Development Goals (SDGs) are a universal call to action to build a healthier world for the entire world population and the environment by 2030. The 17 SDGs and 169 targets are integrated which means they recognise that action in one area will affect outcomes in others. Vision is an important contributor to the overall 2030 Agenda for Sustainable Development and cuts across many of the Sustainable Development Goals; from poverty reduction to economic growth and employment, to education, gender and reducing inequalities. It is therefore critical that countries adopt a whole-of-government approach to vision and include eye health in their implementation of the Sustainable Development Goals at the national level. ECF actively promotes the inclusion of eye health on all levels, from project activities to the national health structures.

### Financial and Operational

The priority of our organization is to spend as much as possible of received donations on realizing the objectives. In order to be able to fulfil the financial obligations over the long-term, financial reserves are maintained. In general, ECF negotiates contracts with local partners in local currencies. The annual accounts are determined in euros, ECF's functional and reporting currency. Transactions denominated in foreign currencies conducted during the reporting period are recognized in the annual accounts at the average rate of exchange. Any resulting exchange differences are recognized in the statement of income and expenses. This means that currency fluctuations in relation to the euro have either positive or negative consequences. To minimize currency risk, cash and cash equivalents in local office bank accounts (in local currency) are limited to the budgeted amount needed for the coming quarter to cover staff, office and project costs.

The funds are spread over several banks to minimize the exposure to credit risk. Surplus funds are put in a savings account, ECF does not invest in shares.

In order to know what is relevant for our donors, we have to get to know each other. This starts by having reliable, up to date and accessible information in our database. We take our responsibility concerning GDPR seriously and so we do not keep more information than needed or allowed. Additionally, our donors always have the right to know what information we keep about them. These regulations apply to all NGOs in the Netherlands. We continue to develop our database with our donors in mind, to be able to accommodate their needs. We inform our partners and donors through mailings, e-mailings, donor meetings, website posts, phone calls, social media or in person during an event.

In 2020, much effort has been injected into strengthening systems and learning which approaches resonate best with our donors. ECF understands that a sustained effort over several years is required to realize a structural increase of income from donors. There is an ongoing focus on the implementation of the General Data Protection Regulation (GDPR). ECF continues to focus on further increasing professionalism with the business operations. Improvements with regard to the financial function, the administrative organization and the internal management process will be further expanded. Likewise for the Customer Relationship Management system (CRM), which facilitates fundraising and grant management and its processes. The back-up and recovery plan for the ICT system has been outsourced and is regularly monitored.

We used the pandemic period to make remote working possible and to combine it with the needs and wishes of our offices outside of the Netherlands to access all files. For this we need to create shared access to our server for all offices. Alongside this we created a project in which we digitalized all paper files in the Netherlands office. Along with all mandatory documents, ECF is required to preserve various data seven years in accordance with Dutch Law. In order to achieve this we cooperated with a recognized agency. All GDPR rules have been taken into account during this process. Additionally, we work as an organization via one digital system (Project Connect/ Pluriform). Because the organization has become more digital, we all have included increased attention to GDPR and Cyber security in planning and programming for 2021.





Kids, Cambodia 2018.  
Photo: Tamara Hoekwater

# Management and Governance

# Management and Governance

ECF helps to prevent and treat avoidable blindness and vision impairments in low-income countries. In 2020 ECF conducted eye care projects in Asia: Nepal, Laos, Cambodia and Vietnam and in Africa: Tanzania.

ECF has offices in countries where the activities have a reasonable scope/reach and where local management is preferred with respect to efficiency, effectiveness and practicality. As long as the scope of the activities within the program plans is limited, it is considered sufficient to manage projects via a local representative or from the Netherlands office. There are offices in Nepal, Cambodia and Vietnam, with three officials: a country director, an administrative financial assistant and a project manager. In Laos and Tanzania ECF deploys a local representative. ECF offers apprenticeships to interns. All offices are tasked with facilitating the implementation of the projects in partnership with the local authorities and local partners. By working with local offices, the Netherlands office is able to focus on project strategy, fundraising and tactical organizational and operational issues.

## Composition of the Board

The Board fulfils a supervisory and advisory role and functions as the employer for all staff. The Board establishes (country) policy plans, annual plans and budgets for the organization on the basis of the preparation of the CEO. Additionally, it controls the implementation of the budget and plans on the basis of quarterly reports.

### **The Board of ECF comprises the following individuals as of 31 December 2020:**

- Mr. A.M. (Thijs) van Praag, Chairman (General, DGA at A.M. Van Praag Beheer B.V.);
- Ms. L.A. (Linda) Hummel, Vice-Chairman (Fundraising and communication; CEO at until No Leprosy Remains; other ancillary position member of Stichting Support Metropole Orkest);
- Ms. J.B.B. (Sascha) Bogerd, Treasurer (Finance, accountancy; Finance Director at Kiadis Pharma Netherlands B.V.);
- Ms. I.B. (Indira) Rombley, Board Member (HR; Senior HRM Advisor Servicepoint71; other ancillary position member of Basisschool De Wilgetoren);
- Mr. R. (Ruud) van der Pol, Board Member (Ophthalmic/ Medical; Ophthalmologist at Alrijne Hospital other ancillary position member of VMS Alrijne, Werkgroep Tropische Oogheelkunde, Stichting Leer Anderen Helpen, HiX Users Groeps Oogheelkunde);

Board members are appointed for a period of four years. Board members can serve a maximum of two four-years terms.

Board member Dr. Hedwig Kemme stepped down from the Board April 1, 2020 after a long state of service at ECF. She remains active as ECF's medical advisor.

## **Board Activities in 2020**

The Board convened ten times in 2020 and performed a self-evaluation of the Board in November. Performance assessments and requirements for membership determine the outcome of the renewal process. The CEO provided leadership to the organization and carried out his work on the basis of a director's code. In 2020 the CEO reported on progress, activities and finances. The 2019 annual report, the 2019 annual accounts, the audit report from the auditors, the ECF Multi-year strategy 2021-2025 were approved by the Board in 2020.

## **Board Expenses and Remuneration**

The Board members are not remunerated. In 2020 the Board expenses were € 1,5K (budgeted 2020 € 7,5K) and consisted of, among others, general costs.

The Board had established the remuneration policy and amount for the CEO in accordance with the Dutch Charities Association (Goede Doelen Nederland) regulation regarding remuneration for Executive Directors (see [www.goededoelennederland.nl](http://www.goededoelennederland.nl)) the policy is updated periodically.

The regulation determined a maximum for annual income based on a number of criteria. The Board applied the criteria to ECF, which resulted in a so-called BSD<sup>6</sup> score of 370 points. In 2020 the remuneration amounted to € 77K (gross salary plus holiday allowance). ECF did not pay bonuses to its CEO or any other employee. See pages 59 for details.

<sup>6</sup> Basisscore directiefunctie (BSD) [NL] according to the regulations for director rewardings  
[NL: Regeling Beloning Directeuren Goededoelenorganisaties]





During school eye screening,  
Vietnam. Photo: ECF

## Expected Progress



## Expected Progress

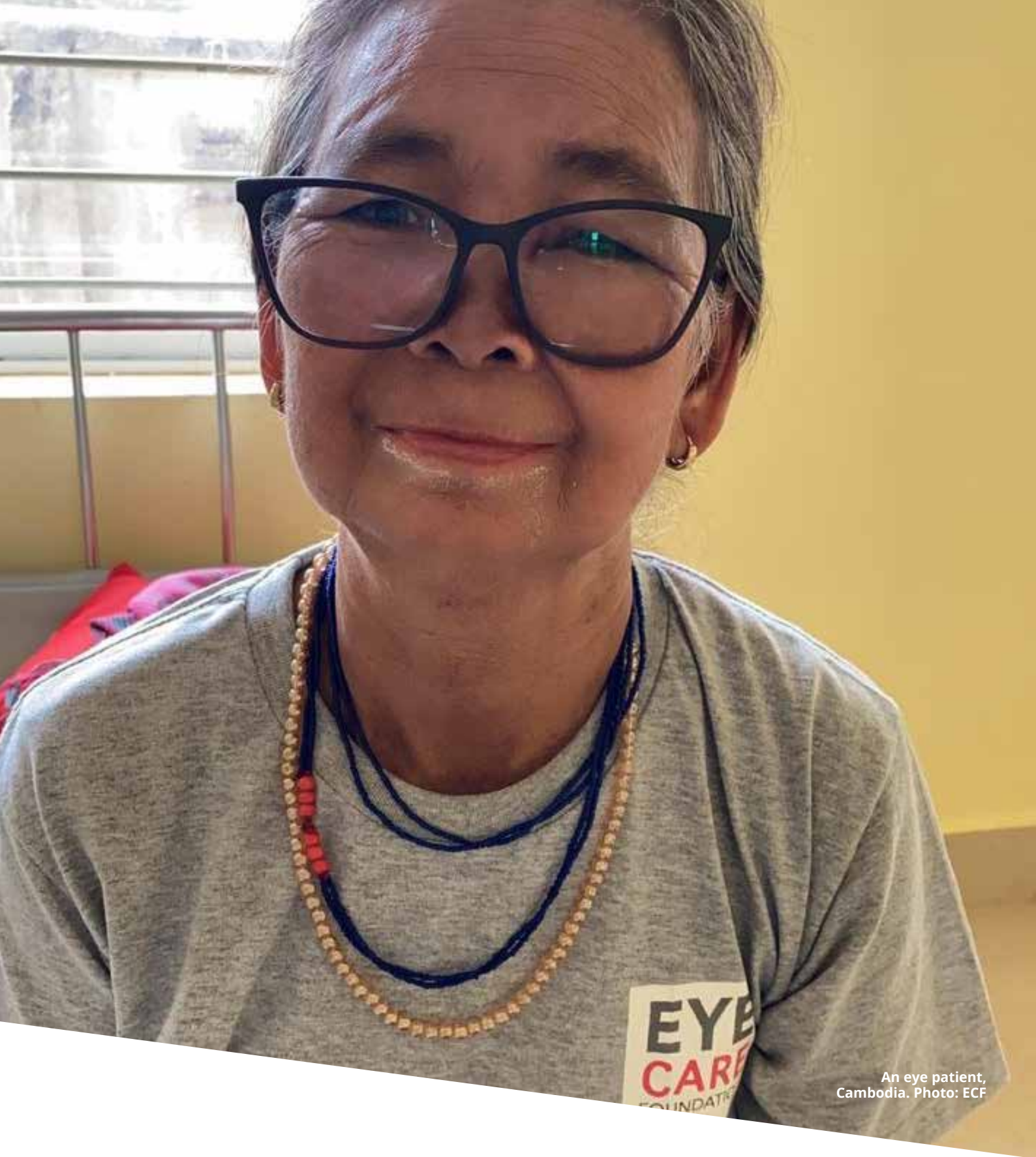
ECF continues to provide the same level of quality basic eye care to its beneficiaries and commits itself to sustaining and developing expertise (via research) and using an active communication attitude to share knowledge. It is important to strengthen the network for 'advocacy' on local and regional levels within ECF programs countries as well as for the expansion of the service packages. Strengthening the network will help advance the communication and fundraising strategy, which should lead to an expansion of the ECF activities and a substantial increase in the results.

In 2020 the ECF Multi-year strategy 2021-2025 has been developed together with and approved by the Board. In 2021 ECF will continue to work with strategic sessions to set goals for long-term planning, updated policies and implementation. The first follow-up steps have been taken to implement the multi-year plan and an implementation plan is being developed. Input from the entire organization (including the program countries) is considered essential for the success of this strategy.

The 2021 budget is set out below. In 2021 ECF focuses on strengthening the work of the organization as well as the financial position. Therefore, we anticipate spending € 1,6 million on the objectives (projects – structural assistance – and awareness raising), which is 69% of the total income of € 2,3 million, which is an increase compared to last year (2020: 62%). Due to the impact of the pandemic we budget a lower spending on our objectives compared with previous years. In the ECF Multi-year strategy 2021-2025 a higher spending on the objectives is budgeted for the coming years. For this to happen, revenues must increase. ECF needs to sustain the existing sources of income and obtain and expand new sources of funding, targeting both new and existing institutional and private donors both in the Netherlands and abroad. It remains crucial to invest in our donor database, donor services and to continue the transition of the organization in order to accelerate the achievement of ECF's strategic objectives.

The COVID-19 pandemic caused ongoing periods of lockdown in several parts of the world, which resulted in the completion of less programs and project activities than planned. The countries where ECF has programs and project activities will scale-up slowly to a 'new' way of working, while taking into account the ongoing challenges caused by the pandemic. It is considered very likely that the results from the fundraising portfolio of the institutional funds will be negatively affected by this. This is true for several of the non-governmental institutional donors, whose assets and therefore funding capacity will most probably be impacted. At the same time ECF has a very strong liquidity position. ECF has closely monitored all developments concerning the impact of the pandemic on our projects, especially the impact on the partners in the various countries. This concern stretches beyond the consequences in their financial situations, to include the longer-term effects on the political, social and climate impact in Asia and Africa.

	Budget 2021 EUR	Actuals 2020 EUR	Budget 2020 EUR
<b>Income</b>			
Income raised	2.345.300	2.942.856	2.442.000
Other income	0	0	1.000
<b>Total of Income</b>	<b>2.345.300</b>	<b>2.942.856</b>	<b>2.443.000</b>
<b>Spent on Objectives</b>			
Projects, structural assistance	1.264.700	1.334.293	1.486.570
Awareness raising	364.500	481.809	391.800
	1.629.200	1.816.103	1.878.370
Fundraising costs	569.000	509.395	708.400
Management and administration costs	146.850	175.372	151.600
<b>Total Expenses</b>	<b>2.345.050</b>	<b>2.500.870</b>	<b>2.738.370</b>
Total financial income and expenses	100	106	250
<b>Result</b>	<b>350</b>	<b>442.092</b>	<b>-295.120</b>



An eye patient,  
Cambodia. Photo: ECF

## **Annual Accounts for 2020**

# Balance Sheet as of 31 December, 2020

(after Appropriation of Results) (All amounts are in euros)

	Notes	31 December 2020	31 December 2019
<b>ASSETS</b>			
Intangible assets	A.1.	79.261	104.529
Tangible assets	A.2.	97.378	117.830
Receivables and accruals	B.	208.345	202.024
Cash	C.	1.791.648	1.278.414
<b>Total Assets</b>		<b><u>2.176.632</u></b>	<b><u>1.702.798</u></b>
<b>LIABILITIES</b>			
Reserves and fund(s)	D.		
- Continuity reserve	D.1.	1.220.100	376.913
- Appropriation reserves	D.2.	675.530	1.096.018
- Earmarked fund(s)	D.3.	49.544	26.618
- Registered fund(s)	D.4.	<u>0</u>	<u>3.533</u>
		1.945.174	1.503.082
Short-term liabilities	E.	231.458	199.715
<b>Total liabilities</b>		<b><u>2.176.632</u></b>	<b><u>1.702.798</u></b>



# Statement of income and Expenses for the Year 2020

(All amounts are in euros)

	Notes	Actuals 2020	Budget 2020	Actuals 2019
<b>INCOME</b>				
<b>Income Raised</b>	F.			
Income from individual donors		2.430.694	1.767.000	1.399.464
Income from companies		46.066	25.000	85.989
Income from other non-profit organisations		466.096	650.000	436.165
<i>Total income raised</i>		<u>2.942.856</u>	<u>2.442.000</u>	<u>1.921.618</u>
Other income	G.	<u>0</u>	<u>1.000</u>	<u>1.266</u>
<b>Total Income</b>		<u>2.942.856</u>	<u>2.443.000</u>	<u>1.922.884</u>
<b>EXPENSES</b>				
<b>Spent on Objectives</b>	H.			
Projects, structural assistance		1.334.293	1.486.570	1.749.726
Awareness raising		481.809	391.800	528.176
		<u>1.816.103</u>	<u>1.878.370</u>	<u>2.277.901</u>
<b>Costs of Generating Funds</b>	I.			
Fundraising costs		509.395	708.400	585.886
<b>Management and Administration Costs</b>	J.			
Management and administration costs		175.372	151.600	179.506
<b>Total Expenses</b>		<u>2.500.870</u>	<u>2.738.370</u>	<u>3.043.293</u>
<b>Result Before Financial Income and Expenses</b>		<u>441.987</u>	<u>-295.370</u>	<u>-1.120.409</u>
Total financial income and expenses	K.	<u>106</u>	<u>250</u>	<u>497</u>
<b>RESULT</b>		<u><b>442.092</b></u>	<u><b>-295.120</b></u>	<u><b>-1.119.913</b></u>
<b>RESULT ALLOCATION</b>				
Addition / withdrawal to:				
Continuity reserve		843.187	-295.120	-979.394
Appropriation reserves:				
Reserve for financing assets		0	0	-192.509
Reserve for fundraising		0	0	-137.403
Reserve for projects		-420.488	0	487.595
Other reserves		0	0	-33.066
Earmarked fund(s)		22.926	0	-256.146
Registered funds		-3.533	0	-8.990
		<u><b>442.092</b></u>	<u><b>-295.120</b></u>	<u><b>-1.119.913</b></u>

# Accounting Policies

## General

The annual accounts as of December 31, 2020 and expenses for the year 2020 have been prepared in accordance with the Dutch Accounting Standard for Fundraising Institutions (RJ650). The annual accounts aim to provide a fair presentation of the financial position of Stichting Eye Care Foundation (ECF), registered in Amsterdam at the Chamber of Commerce (register no. 34 305 700), having office at Naritaweg 12-D, 1043 BZ Amsterdam, The Netherlands. The financial year coincides with the calendar year. The annual accounts are drawn up on the basis of continuity. The valuation principles and methods of determining the result are the same as those used in the previous years.

## Basis of measurement

Unless indicated otherwise, the annual accounts have been prepared using the historical cost basis. Income and expenses are allocated to the period to which they are related.

## Functional and reporting currency

The annual accounts are determined in euros. ECF's functional and reporting currency. Transactions denominated in foreign currencies conducted during the reporting period are recognized in the annual accounts at the average rate of exchange. Monetary assets and liabilities denominated in foreign currency are translated into the financial currency at the rate of exchange at the reporting date. Any resulting exchange differences are recognized in the statement of income and expenses.

## Use of estimates

In applying the accounting policies and standards for preparing annual accounts, the management of ECF is required to make estimates and judgements that might significantly influence the amounts disclosed in the annual accounts. Actual results may differ from these estimates. The estimates and underlying assumptions are continuously assessed. Revisions to estimates are recognized in the period in which the estimate is made, revised, and in future periods affected by the revision.

## Fixed assets

Fixed assets, both tangible and intangible, are carried at historical cost less straight-line depreciation over the estimated useful lives. The percentages used are: Office improvement: 8%; Office interior: 20%; Computers and software: 20%.

## Cash and cash equivalent

Cash and cash equivalents represent cash in hand, bank balances and saving accounts with various banks and are carried at nominal value. The balances are freely available to ECF, except for restrictions for a bank guarantee. See more details at note C. at the explanatory balance.

## Receivables and accrued income

Receivables and accrued income are initially stated at nominal value. An allowance is made for obsolescence where necessary and is set on the basis of an individual assessment of the recoverability of the claims.

## **Liabilities**

The (other) liabilities are stated at nominal value.

## **Reserves**

In order to secure the continuity of the foundation in case of unexpected events, part of ECF's capital has been transferred to a separate continuity reserve. The size is in accordance with sector regulations and is aimed to meet legal and moral obligations in case of a significant decrease in income.

Appropriation reserves are held for different purpose as determined by the Board. The Board of ECF can change the specific earmark of reserves, when determined appropriate. Appropriation project reserves offer the guarantee that the (long-term) activities to which ECF is committed can also be carried out. The obligations are contingent in the sense that interim reports are made, on the basis of which is determined whether or not to make further financial resources available for the project. The projects will be continued if there is sufficient progress, adequate reporting and if sufficient financing is available to realize and to finance the projects.

# Determination of Results

## Income from private donors, companies and funds

Income from private donors, companies and other funds is recognized in the year to which it pertains, unless income is subject to conditions still to be met.

Legacies and bequests are valued and accounted for as income in the year of receipt, or in which a notarial deed of distribution (Akte van Verdeling) or the presentation of the accounts has been received.

## Expenses

Amounts spent on ECF projects and programs are accounted for as expenses in the financial year in which the contribution has been unconditionally committed. The expenses recognized in the statement of income and expenses include the related direct and indirect costs.

Fundraising, awareness raising and management & administration costs are charged to the statement of income and expense in the year to which they pertain, and as soon as they became apparent. The costs for management & administration encompass the costs incurred by the organization in the context of (internal) management and administration, and are not allocated to a goal or the acquisition of funds. This includes accountancy costs, administration costs (as long as these are not for project administration) and costs of the Board.

Salaries, wages and social security contributions are recognized in the statement of income and expenses based on the pay and benefits package to the extent that they are payable to employees. Dutch employees participate in the pension scheme from *Pensioenfonds Zorg en Welzijn*. The contributions from employees amount to one-third of the pension premium owed. The contribution to be paid as a result of a pension scheme comprises the regular annual contribution premium to be paid to the pension provider.

## Allocation of expense

All direct and indirect costs are allocated to 1) the objectives of ECF (projects, structural assistance and awareness raising; 2) the costs of generating funds; and 3) management & administration costs.

All indirect costs, such as personnel expenses, accommodation, office and general expenses and depreciation are allocated based on an estimate of the time and corresponding personnel costs for each employee arising as a result of the various activities.

The direct costs spent on ECF projects, structural assistance and costs for awareness raising are attributed directly.

## Financial income

The financial income is recognized in the statement of income and expenses.



# Notes to the balance sheet

(All amounts are in euros)

## ASSETS

### A. Fixed assets

Intangible fixed assets consisted of externally acquired software. Tangible fixed assets are comprised of office machines, equipment and computers. The movement during the year can be specified as follows:

	2020		2019	
A.1. Intangible Fixed Assets				
Acquisition value as of January, 1	163.692		104.284	
Cummulative depreciation	59.163		37.623	
		104.529		66.661
Investments	1.958		8.380	
Investments in development	0		51.028	
Depreciations	27.226		21.540	
Acquisition value as of December, 31	165.650		163.692	
Cummulative depreciation	86.389		59.163	
Book value as of 31 December		79.261		104.529

The majority of these investments were related to software acquisition for the program management system Pluriform and ProjectConnect. Depreciation percentage is 20%.

	2020		2019	
A.2. Tangible Fixed Assets				
Acquisition value as of January, 1	203.360		188.595	
Cummulative depreciation	85.530		62.747	
		117.830		125.848
Investments	0		14.765	
Depreciations	20.452		22.783	
Acquisition value as of December, 31	203.360		203.360	
Cummulative depreciation	105.982		85.530	
Book value as of 31 December		97.378		117.830

The tangible fixed assets were required for operations. Depreciation percentage is 20% for Office Interior and 8% for Office Improvement.

	2020	2019
<b>B. Receivables and Accruals</b>		
Gifts to be received	326	97.386
Grants to be received	127.601	0
Prepaid project costs	17.381	36.796
Interest to be received	0	238
Pension costs	8.899	8.917
Costs health insurance	18.148	16.566
Service Level Agreement and other I	6.070	12.885
Office rent in The Netherlands	9.842	9.734
Other receivables	20.078	19.502
	<u>208.345</u>	<u>202.024</u>

All amounts were to be settled within one year after the balance sheet date. At year-end 2020 the Other receivables included an amount of € 17.074 for general office costs paid up front.

	2020	2019
<b>C. Cash</b>		
Savings accounts	1.053.830	803.555
Current accounts	734.443	472.947
Cash	3.375	1.912
	<u>1.791.647</u>	<u>1.278.414</u>

The total amount of € 1.791.647 included foreign currency to the amount of € 58.635 (2019: € 48.563) and were placed at banking institutions in Nepal, Cambodia and Vietnam. All amounts were available upon demand, except for € 20.831 which is restricted as a collateral for a bank guarantee related to the rent of the office in The Netherlands. The cash and cash equivalents were intended for objectives and operations only, not for investment purposes.

## LIABILITIES

### D. Reserves and Funds

	2020	2019
<b>D.1. Continuity Reserve</b>		
Balance as of January, 1	376.913	1.356.307
Movements due to distribution of results	843.187	-979.394
Balance as of December, 31	<u>1.220.100</u>	<u>376.913</u>

The continuity reserve is designed to create a sufficient buffer to cover financial risks in the short-term in case of a significant shortfall of key sources of funding. It also includes funding necessary for actions to enable ECF to rebuild such a shortfall while still meeting legal and moral obligations.

The maximum size for the continuity reserve, according to the assets guidelines set by the association for fundraising institutions (Goede Doelen Nederland), equals to one and a half times the annual operational costs for the organization, based on the budget for the following year, a maximum amount of € 2.151.825.

The minimum of the continuity reserve level has been set by the Board to fully cover the annual operational costs of the organization (this also includes the country offices) based on the budget for the following year. This minimum amounts to € 1.434.550 as per 31 December 2020. The continuity reserve, after appropriation of result, amounted to € 1.200.100 at the end of 2020. This is 85% of operational costs of the organization and does not meet the determination of the Board. The objective for the coming five years is to improve the continuity reserve to the limit set by the Board.

	2020	2019
<b>D.2. Appropriate Reserves</b>		
<u>Reserve for Projects:</u>		
Balance as of January, 1	1.096.018	608.423
Movements due to distribution of results	-420.488	487.595
Balance as of December, 31	<u>675.530</u>	<u>1.096.018</u>

The reserve for projects will be used to realize and to finance projects to which ECF has committed itself. These obligations are contingent in the sense that interim reports are made, on the basis of which it is determined whether or not to make further financial resources available for the project. The projects will be continued if there is sufficient progress, adequate reporting and if sufficient financing is available to realize and to finance the projects. Below is a summary of the conditional project obligations for the coming years.

	Contract amount
Nepal	201.410
Vietnam	177.927
Cambodia	103.027
Laos	74.595
Tanzania	118.571
	<u>675.530</u>

	2020	2019
<b>D.3. Earmarked Funds</b>		
Balance as of January, 1	26.618	282.764
Addition	557.919	520.258
Withdrawal	<u>534.993</u>	<u>776.404</u>
Balance as of December, 31	<u><b>49.544</b></u>	<u><b>26.618</b></u>

The earmarked funds represent all received earmarked income that the donor intended for a specific purpose, for which the underlying objective and related expenses have not yet been realized. This includes donations that business, associations and (capital) funds have provided to ECF. The amounts are expected to be entirely spent in 2021. ECF operates in the following countries (balance as of December, 31):

	2020	2019
Nepal	19.939	0
Vietnam	7.191	8.500
Cambodia	8.277	14.618
Laos	12.773	0
Tanzania	<u>1.364</u>	<u>3.500</u>
	<u><b>49.544</b></u>	<u><b>26.618</b></u>

	2020	2019
<b>D.4. Registered Fund</b>		
Balance as of January, 1	3.533	12.523
Movements due to distribution of results	<u>-3.533</u>	<u>-8.990</u>
Balance as of December, 31	<u><b>0</b></u>	<u><b>3.533</b></u>

Registered fund has been set to provide ECF financial support for its projects to tackle blindness in low-income countries. 2020 was the last year an amount could be withdrawn from this fund.

	2020	2019
<b>E. Short-Term Debts and Accrued Liabilities</b>		
Creditors	59.191	60.498
Pension expenses	9.427	8.917
Taxes and social contributions	40.203	41.539
Holiday-allowances	21.726	23.311
Holiday-days	54.296	34.892
Audit fee	12.500	13.310
Other debts and accrued liabilities	<u>34.115</u>	<u>17.249</u>
	<u><b>231.458</b></u>	<u><b>199.715</b></u>

All other liabilities and accruals are due within one year. Other debts and accrues liabilities as per December 31, 2020 include costs for strategy policy plan, marketing and communication costs, as well as a prepaid amount for travel expenses.



# Off balance sheet Rights and Obligations

## Long-term (conditional) financial obligations

There is a long-term, unconditional obligation with respect to rent. Bank guarantee for this lease has been issued in the amount of € 20.831. The contract for rent will end as per 31 May 2024, with a notice for cancellation period of twelve months. The total obligation amounts to € 136.400 from 1 January 2021 till 31 May 2024 of which € 39.367 is due in one year.

ECF often works on the basis of long-term agreements. These obligations are contingent in the sense that interim reports are made, on the basis of which it is determined whether or not to make further financial resources available for the project. The projects will be continued if there is sufficient progress, adequate reporting and if sufficient financing is available to realize and to finance the projects. Below is a summary of the conditional project obligations for the coming years (in Euros).

	Contract amount	
Nepal	19.939	
Vietnam	7.191	
Cambodia	8.277	
Laos	12.773	
Tanzania	1.364	
		<b>49.544</b>

## Rights not included in the balance sheet

Thanks to a collaborative partner, ECF acquired the rights to share certificates in mid-June 2018. These rights were not converted at the end of 2020.

Together with three other charity organizations, ECF received an inheritance, of which the share of ECF represents 70% of the inheritance. This estate includes apartment rights in Amsterdam with an annual rental income. The apartment rights must be maintained and owned in a foundation for at least fifteen years, i.e. until 1 January 2032. After fifteen years, one/tenth (1/10) part of the assets may be distributed pro rata to the four organizations.

# Explanatory Notes for the Statement of Income and Expenses (All amounts are in euros)

## INCOME

	Actuals 2020	Budget 2020	Actuals 2019
<b>F. Income Raised</b>			
F.1. Income from individual donors	2.430.694	1.767.000	1.399.464
F.2. Income from companies	46.066	25.000	85.989
F.3. Income from other non-profit organizations	466.096	650.000	436.165
<b>Total Income Raised</b>	<b>2.942.856</b>	<b>2.442.000</b>	<b>1.921.618</b>

### F.1. Income from Individual Donors

This income comprises of donations and gifts as well as legacies and bequests. The donations and gifts from private individual donors amounted to a total of € 2.430.694, an increase of 73,7% compared to the total of the previous year (2019: € 1.399.464). Compared to the budgeted income, there was an increase of 38%. This higher income was due to higher income from legacies. Without this increase we managed to keep the contributions from individual donors stable during this pandemic compared to last year.

The Income from legacies and bequests amounted to € 1.325.744 (2019: € 252.262). ECF uses the basic principle to allocate these amounts to sustaining (new) projects and or programs and continuing the work of ECF.

### F.2. / F.3. Income from Companies and Non-Profit Organizations

During the course of the year it became clear that the focus needed to shift towards the donor database design and private individual donor fundraising. ECF decided to adapt a facilitating, receptive approach to all corporate interest during the year.

Not-for-profit organizations, such as institutional donors, private associations, capital funds and service clubs like the Rotary and the Lions, donated a total of € 466.096 in 2020 (budgeted € 650.000). These benefits mainly relate to labelled gifts for specific (elements of) eye care projects. 2020 is the year in which several institutional donors, due to the pandemic, responded differently to our proposals. Some funds temporarily changed their criteria and shifted their focus to support especially COVID-19 related projects, while other funds (with corporate-based capital) decided not to provide support to ECF in 2020. Most funds were generally understanding about the uncertainty regarding progress of the projects and continued to support ECF.

	Actuals 2020	Budget 2020	Actuals 2019
<b>G. Other Income</b>			
Support Action	0	1.000	1.266
	<b>0</b>	<b>1.000</b>	<b>1.266</b>

The amount received in 2019 concerns a contribution to travel expenses.

	Actuals 2020	Budget 2020	Actuals 2019
<b>K. Balance of Financial Income and Expenses</b>			
Interest	106	250	497
	<b>106</b>	<b>250</b>	<b>497</b>

## EXPENSES

	Actuals 2020	Budget 2020	Actuals 2019
<b>H. Spent on Objectives</b>			
<b>H.1. Projects, Structural Assistance:</b>			
Nepal	188.627	239.370	264.360
Vietnam	234.505	230.000	314.494
Cambodia	230.424	235.000	260.400
Laos	52.458	130.000	194.911
Tanzania	175.812	160.000	113.983
Rwanda	0	0	100.500
Zambia	0	0	40.000
Other project costs	12.640	59.800	54.511
	<u>894.466</u>	<u>1.054.170</u>	<u>1.343.158</u>
Non-directly attributable costs	<u>439.827</u>	<u>432.400</u>	<u>406.567</u>
<i>Subtotal</i>	<u>1.334.293</u>	<u>1.486.570</u>	<u>1.749.726</u>
<b>H.2. Awareness Raising:</b>			
Website	26.174	1.000	10.538
Advertising costs	421	0	2.817
Information materials	718	5.000	8.920
Information materials newsletters	37.939	48.500	0
Information materials Prospects	106.956	47.000	161.527
Others	34.709	20.000	90.269
	<u>206.917</u>	<u>121.500</u>	<u>274.071</u>
Non-directly attributable costs	<u>274.892</u>	<u>270.300</u>	<u>254.104</u>
<i>Subtotal</i>	<u>481.809</u>	<u>391.800</u>	<u>528.176</u>
<b>Total Spent on Objectives</b>	<u><b>1.816.103</b></u>	<u><b>1.878.370</b></u>	<u><b>2.277.901</b></u>

The actual expenses spent on objectives over 2020 equals the allocated budget. As for the structural assistance costs of ECF's eye care projects in 2020, the total actual spending is less than the total budgeted costs (10%). This was mainly as a consequence of COVID-19. The impact of this pandemic virus was different for each country where ECF, in cooperation with its partners, carries out its activities. Governments in individual program countries took their own measures to combat this virus. In Laos the main cause of underspending the budget was caused by the request of the Laos government, that all NGOs working in Xaysomboun province had to suspend activities. In Tanzania, more was spent on projects than budgeted, this is due to an amount advanced from last year.

As for the costs of awareness raising, the actual spending in 2020 is higher than budgeted (23%). More emphasis has been placed on communication and education through online/social media and online marketing, including campaigns through Facebook and other online campaigns. Education/awareness activities about ECF's work aimed at donors as part of the awareness program, have been modified by COVID-19.

## Spending percentage spent on objectives

The ratio of the total expenses on objectives as a percentage of the **total income** is presented in the following table.

	Actuals 2020	Budget 2020	Actuals 2019
Total spent on objectives	1.816.103	1.878.370	2.277.901
Total income raised	2.942.856	2.443.000	1.922.884
Spending percentage	61,7%	76,9%	118,5%

The percentage of expenses on objectives of the total income in 2020 is 61,7%, as compared to 118,5% in 2019 and 106,4% in 2018. The decrease of the percentage compared to last year has two causes, due to the impact of the pandemic less is spent on our objectives. While at the same time the income had increased. For an explanation of the income raised, see note F, and note H for spending on objectives.

## Spending percentage spent on objectives

The ratio of the total expenses on objectives as a percentage of the **total expenses** is presented in the following table.

	Actuals 2020	Budget 2020	Actuals 2019
Total spent on objectives	1.816.103	1.878.370	2.277.901
Total expenses	2.500.870	2.738.370	3.043.293
Spending percentage	72,6%	68,6%	74,8%

The percentage of expenses on objectives of the total expenses in 2020 is 72,6%, as compared to 74,8% in 2019 and 76,8% in 2018. The lower percentage of spending compared to last year is, as mentioned above, caused by the impact of the pandemic is less spent on our objectives. For an explanation for spending on objectives see note H.

	Actuals 2020	Budget 2020	Actuals 2019
<b>I. Fundraising Costs</b>			
Mailpacks	162.730	296.600	177.824
Fundraising Online / Social Media	8.195	0	0
Events	4.080	60.000	31.735
Costs for legacies	7.689	0	26.174
Communications and PR	9.180	0	51.718
Others	42.629	81.500	44.330
	<u>234.503</u>	<u>438.100</u>	<u>331.781</u>
Non-directly attributable costs	274.892	270.300	254.104
<b>Total of Fundraising Costs</b>	<u><b>509.395</b></u>	<u><b>708.400</b></u>	<u><b>585.886</b></u>

The total costs for fundraising (€ 509.395) were considerably lower than budgeted (€ 708.400). This was due to having to cancel the activities for Events, because of COVID-19. Furthermore, the focus had shifted to information/awareness raising activities. A number of initially proposed campaigns have been dropped.



## Spending percentage fundraising

The ratio of the total fundraising as a percentage of the **total income** is presented in the following table.

	Actuals 2020	Budget 2020	Actuals 2019
Total of fundraising	509.395	708.400	585.886
Total income raised	2.942.856	2.443.000	1.922.884
Spending percentage	17,3%	29,0%	30,5%

The percentage of fundraising costs of the total income in 2020 is 17,3%, as compared to 30,5% in 2019 and 23,7% in 2018. The lower percentage is mainly resulting from the increase of the total income raised. Explanation of the income raised is at note F.

## Spending percentage fundraising

The ratio of the total fundraising as a percentage of the **total expenses** is presented in the following table.

	Actuals 2020	Budget 2020	Actuals 2019
Total of fundraising	509.395	708.400	585.886
Total expenses	2.500.870	2.738.370	3.043.293
Spending percentage	20,4%	25,9%	19,3%

The percentage of fundraising costs of the total expenses in 2020 is 20,4%, as compared to 19,3% in 2019 and 25,5% in 2018. The percentage of fundraising costs spent compared to total expenses remained roughly stable compared to last year. The increase in total fundraising costs are approximately equal to the increase of the total expenses.

	Actuals 2020	Budget 2020	Actuals 2019
<b>J. Costs for Management &amp; Administration</b>			
Board expenses	1.374	7.500	15.578
Strategy and policy development	33.581	7.500	16.728
Audit fees	24.903	25.000	23.716
Costs for administration	5.557	2.000	21.462
Others	0	1.500	381
	<u>65.415</u>	<u>43.500</u>	<u>77.865</u>
Non-directly attributable costs	109.957	108.100	101.642
<b>Total Costs for management &amp; Administration</b>	<b><u>175.372</u></b>	<b><u>151.600</u></b>	<b><u>179.506</u></b>

The management & administration costs in 2020 (€ 175.372) were lower than in 2019 (€ 179.506) and higher than budgeted (€ 151.600). The budget overspend is mainly caused by the increase of costs for strategy and policy development sessions. ECF team, the Board, medical advisors, other advisors and various stakeholders, participated in several sessions over the year to develop the new 2021-2025 multi-year plan, guided and supported by experts.

## Spending percentage management & administration

The ratio of the total costs for management & administration as a percentage of the **total expenses** is presented in the following table.

	Actuals 2020	Budget 2020	Actuals 2019
Costs for management & administration	175.372	151.600	179.506
Total sum of expenses	2.500.870	2.738.370	3.043.293
Spending percentage	7,0%	5,5%	5,9%

The percentage of management & administration costs of the total expenses in 2020 is 7,0%, as compared to 5,9% in 2019 and 4,8% in 2018. ECF strives to be cost-conscious and aims for the percentage of administration costs, as a percentage of the total expenses to fall between 5% and 7,5%. The percentage in the current year is higher compare to last year. This is caused by the overall higher spending from last year.

# TOTAL EXPENSES

(All amounts are in euros)

Expenses	Objectives		Fundraising		Management & Administration		Total 2020	Budget 2020	Total 2019
	Projects	Awareness Raising							
Projects and Programmes									
Awareness Raising	894.466	206.917					894.466	1.054.170	1.343.158
Fundraising			234.503				206.917	121.500	274.071
Costs for Outsourcing					65.415		234.503	438.100	331.781
							65.415	43.500	77.865
Staff Costs	332.634	207.896							
Accommodation Costs	16.173	10.108			83.158		831.584	864.500	754.516
Office and General Expenses	71.950	44.969			4.043		40.432	45.000	41.436
					17.987		179.874	121.600	176.143
Depreciation	19.071	11.919			4.768		47.677	50.000	44.323
<b>Total</b>	<b>1.334.293</b>	<b>481.809</b>	<b>509.395</b>		<b>175.372</b>		<b>2.500.870</b>	<b>2.738.370</b>	<b>3.043.293</b>

# Non-directly attributable costs

(All amounts are in euros)

## Costs allocation

All direct and indirect costs are allocated to 1) the objectives of ECF (Projects, structural assistance and awareness raising); 2) the costs of generating funds; and 3) management & administration costs.

All non-directly attributable costs, such as personnel expenses, accommodation, office and general expenses and depreciation are allocated based on an estimate of the time and corresponding personnel costs for each employee arising as a result of the various activities. The allocation of costs is attributed in percentages as follows:

Projects, structural assistance	40%
Awareness raising	25%
Fundraising costs	25%
Management & administration costs	10%

	Actuals 2020	Budget 2020	Actuals 2019
<b>Costs for Personnel</b>			
Salaries in the Netherlands	618.366	600.000	536.600
Social insurance premiums, insurance	92.250	94.000	82.873
Costs of pension facilities	76.418	112.500	68.355
Costs of volunteers	2.410	3.000	2.245
Other personnel costs	42.140	55.000	64.443
	<u>831.584</u>	<u>864.500</u>	<u>754.516</u>
<b>Accommodation Costs</b>			
Rent	28.288	30.000	27.559
Other accommodation costs	12.144	15.000	13.878
	<u>40.432</u>	<u>45.000</u>	<u>41.436</u>
<b>Office and General Expenses</b>			
Office and general expenses	179.874	121.600	176.143
	<u>179.874</u>	<u>121.600</u>	<u>176.143</u>
<b>Depreciation Costs</b>			
Depreciation costs	47.677	50.000	44.323
	<u>47.677</u>	<u>50.000</u>	<u>44.323</u>
<b>Total of Non-Directly Attributable Costs</b>	<u><u>1.099.568</u></u>	<u><u>1.081.100</u></u>	<u><u>1.016.418</u></u>

On balance the total of the non-directly attributable costs amounted to € 1.099.568 in 2020, which is 1,7% higher than budgeted (€ 1.081.100). Some parts of the non-direct attributable costs exceeded the budget, other parts showed an underspend. The lower utilization of the staff costs was among others due to the resignation of the database manager. Therefore, more use had been made of the supplier services, accounted for under the office and general expenses. ECF's database includes not only financial accounting, but also project administration and gift administration with data of donors, creditors and other relations. Other overspend of the office and general expenses consisted mainly of the costs for database, ICT and subscriptions.



	Actuals 2020	Budget 2020	Actuals 2019
<b>Average Number of Persons Employed</b>			
Cambodia Office Team	3	3	3
The Netherlands Office Team	11	11	9,5
Laos Office Team	1	1	1
Nepal Office Team	3	3	3
Vietnam Office Team	3	3	3
<b>In Average Number of FTE's</b>			
Cambodia Office Team	3,0	3,0	3,0
The Netherlands Office Team	8,7	9,2	9,2
Laos Office Team	1,0	1,0	1,0
Nepal Office Team	3,0	3,0	3,0
Vietnam Office Team	3,0	3,0	3,0

## Management model and remuneration

ECF has a Board for monitoring, supervising and giving advice on ECF's overall operations, and a Chief Executive Officer (CEO) for the implementation of ECF's strategy and the day-to-day management. The members of the Board receive no remuneration for their activities. Travel costs for trips relating to the organization's objectives are reimbursed upon approval and in line with the guidelines, which also apply to employees. No loans, advances or guarantees were provided to individual Board members in 2020. The salaries of the staff were based on a formalized salary structure (BBRA-scale).<sup>7</sup> The functions were grouped into categories based on the job characteristics.

## Board Members

Name	Position
Mr A.M. (Thijs) van Praag	Chairman of the Board
Ms L.A. (Linda) Hummel	Vice-Chairman of the Board
Ms J.B.B. (Sascha) Bogerd	Treasurer of the Board
Ms I.B. (Indira) Rombley	Member of the Board
Mr R. (Ruud) van der Pol	Member of the Board (since 28 October 2020)

## Remuneration of the Chief Executive Officer (CEO)

The Board had established the remuneration policy and amount for the CEO in accordance with the Dutch Charities Association (Goede Doelen Nederland) regulation regarding remuneration for Executive Directors (see [www.goededoelennederland.nl](http://www.goededoelennederland.nl)) the policy is updated periodically.

The regulation determined a maximum for annual income based on a number of criteria. The Board applied the criteria to ECF, which resulted in a so-called BSD<sup>8</sup> score of 370 points. The related maximum annual income for 2020 is average € 100.527.

The actual annual earnings relevant to the assessment, at the applicable ceilings of CEO, Mr. Björn Stenvers, of € 77.274. This is well within both remuneration guidelines of Goede Doelen Nederland. The CEO did not receive any bonuses, loans, advance payments or guarantees. The employer's contribution to the pension scheme of the CEO amounted to € 10.911 (2019: € 9.908). Allowances for expenses were only granted based on actual costs incurred, and contain no remuneration elements. ECF does not provide lease cars. The CEO did not receive an untaxable commuting allowance in 2020 nor in 2019.

<sup>7</sup> [NL: Bezoldigingsbesluit Burgerlijke Rijksambtenaren 1984 (BBRA)]

<sup>8</sup> Basisscore directiefunctie (BSD) volgens de Regeling Beloning Directeuren van Goededoelenorganisaties

	2020	2019
<u>Remuneration According to the Dutch Charities Association (Goede Doelen Nederland)</u>		
Name : Björn Stenvers		
Function : Chief executive officer		
Contract type	Permanent	Permanent
Fulltime hours	36	36
Contract hours	32	32
Part-time percentage	88,9%	88,9%
Period	01/01 - 31/12	01/01 - 31/12
Remuneration (EUR)		
Yearly income		
Gross salary	66.520	63.832
Holiday allowance	5.250	4.278
13th month	5.505	5.265
Remuneration	<u>77.274</u>	<u>73.375</u>
Pensionscheme paid by employer	10.911	9.908
<b>Total of Remuneration</b>	<b><u>88.185</u></b>	<b><u>83.283</u></b>

## Remuneration of ECF's goodwill ambassadors

Mr. Toine van Peperstraten, ECF's goodwill ambassador, carried out his activities without receiving any remuneration.

## Appropriation of result

The result of the financial year 2020, is € 442.092 (positive). The CEO proposes, with approval of the Board, to appropriate the result for the year, in accordance with the overview period in the Statement of income and expenses on page 43 and the explanation in note D on page 49.

## After balance sheet date information

The COVID-19 pandemic outbreak during 2020 has had major implications for the global economy. The consequences of this pandemic outbreak are classified as events after the balance sheet date that do not provide further information about the actual situation as at the balance sheet date and are therefore not included in the 2020 financial statements.

Due to the outbreak of the COVID-19 virus and the resulting global crisis, it is expected that the pandemic crisis will have negative effects on private fundraising. On the one hand our donors may boost their support as they see the importance of our work, on the other hand they may opt to limit their donations as they are more focused on their local situation, and/or have been affected themselves financially by the crisis. So far, the figures up to and including 2021 do not show notable discrepancies (either increase or decrease) on private fundraising. Due to the significant uncertainty, it is difficult to map the different scenarios. As a result, the expected impact of the COVID-19 outbreak on our operations is not yet clear.

## **Chief Executive Officer**

Björn Stenvers

## **Board**

Thijs van Praag (Chairman)

Linda Hummel (Vice-Chairman)

Sascha Bogerd (Treasurer)

Indira Rombley (Member)

Ruud van der Pol (Member)

## **Other information**

### **Appropriation of result**

The Board of ECF approves the annual accounts drawn up by the Chief Executive Officer. The annual accounts include a proposal for the appropriation of the result for the year 2020. The appropriation of result takes the imposed restrictions on spending by third parties into account.

## Teams

### Board

- Ms. BOGERD Sascha, treasurer
- Ms. HUMMEL Linda, vice-chairman
- Mr. VAN DER POL Ruud, board member
- Mr. VAN PRAAG Arthur (Thijs), chair
- Ms. ROMBLEY Indira, board member

### Cambodia, Phnom Penh

- Ms. GOULDING Marguerite, programme development mentor
- Mr. HORN Phiseth, senior programme coordinator
- Ms. OUK Soumny, administration and finance
- Mr. POL Sambath, country representative Cambodia; programme manager Laos

### Laos

- Ms. LATTANA Sengdala, project officer

### Nepal, Kathmandu

- Ms. GAUTAM Sujata, administration and finance
- Mr. GORKHALY Anil, country representative
- Mr. RAM PRADHAN Mani, logistics staff

### The Netherlands, Amsterdam

- Mr. BRUIN Jop, support office database
- Mr. DAGGERS Mark, private donor manager
- Ms. GEELS Margreet, events manager
- Ms. IOSELEVICH Lilia, freelance communications manager
- Ms. KALDENBACH Suzanne, volunteer social media
- Ms. KENTER Elise, programme manager
- Mr. TER KUILE Karel, information manager (till 1 September 2020)
- Ms. MOESTADJA Audrey, head of finance & control
- Ms. NUIJ Laurine, support office
- Ms. REIFLER Yvonne, head of projects
- Mr. STENVERS Björn, chief executive officer
- Ms. VAN VEEN Maaïke, head of fundraising and communication
- Ms. VLUG Karin, relations manager legacies
- Ms. WILLEKENS Martine, freelance PR manager
- Ms. WORTMAN Tessa, institutional fundraising manager

### Tanzania

- Mr. MASHELE Daniel Wilbard, Tanzania project coordinator

### Vietnam, Ho Chi Minh City

- Ms. LE PHAN MINH Chau, administration and finance
- Ms. LUONG THI QUYNH Lan, country representative
- Ms. NGUYEN THI TRUONG Xuan, project officer

### Medical advisors

- Mr. GROOTHUIZEN Wouter, ophthalmologist
- Ms. KEMME Hedwig, ophthalmologist
- Mr. DE LINT Peter Jaap, ophthalmologist
- Mr. SMITH Gerard, ophthalmologist
- Mr. THE ANH Mai, ophthalmologist
- Ms. THIADENS Alberta, ophthalmologist
- Mr. VAN DER WINDT Cees, ophthalmologist
- Ms. DELLAERT Margot, ophthalmologist



## INDEPENDENT AUDITOR'S REPORT

To: the Board of Stichting Eye Care Foundation in Amsterdam, the Netherlands.

### A. Report on the audit of the financial statements 2020 included in the annual report

#### Our opinion

We have audited the financial statements 2020 of Stichting Eye Care Foundation based in Amsterdam, the Netherlands.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting Eye Care Foundation as at 31 December 2020 and of its result for 2020 in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the balance sheet as at 31 December 2020;
2. the statement of income and expenditures for 2020; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

#### Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Stichting Eye Care Foundation in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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## **B. Report on the other information included in the annual report**

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of the Board's report;

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements. Management is responsible for the preparation of the other information, including the Board's report, in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board.

## **C. Description of responsibilities regarding the financial statements**

### **Responsibilities of the Board for the financial statements**

The Board is responsible for the preparation and fair presentation of the financial statements, in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board. Furthermore, the Board is responsible for such internal control as the Board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, the Board is responsible for assessing the foundation's ability to continue as a going concern. Based on the financial reporting framework mentioned, the Board should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the foundation or to cease operations, or has no realistic alternative but to do so.

The board should disclose events and circumstances that may cast significant doubt on the foundation's ability to continue as a going concern in the financial statements.

### **Our responsibilities for the audit of the financial statements**

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements.

Our audit included e.g.:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining 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;
- obtaining 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 purpose of expressing an opinion on the effectiveness of the foundation's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board;
- concluding on the appropriateness of management's 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 foundation'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 a foundation to cease to continue as a going concern;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating 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 findings in internal control that we identify during our audit.

Amsterdam, 30 June 2021

Dubois & Co. Registeraccountants

K. Ait Boukdir RA

A.P. Buteijn RA