VISION IN KIDS (VIKS)

Scottish Charity No. SC044396 | Trustees' Annual Report and Financial Statements | Year ended 30 November 2025

1. TRUSTEES' ANNUAL REPORT

Charity name: Vision in Kids, also known as VIKS. Scottish Charity Number SC044396. Principal address: 86 Ravelston Dykes, Edinburgh, EH12 6HE.

Charity trustees: Prasad Bollina (Chair), Devi Putta, Harsha Bollina. The charity trustees held office throughout the financial year and at the date of approval of this report. There were no trustee retirements or appointments during the year.

Constitution and structure: unincorporated association, governed by its constitution adopted 1 June 2013; charitable status granted by OSCR 6 November 2013. The trustees are responsible for the strategic direction and governance of the charity, supported by volunteers. The charity is not affiliated to any other body.

Appointment of trustees: Charity trustees are appointed by the existing charity trustees. No external body is entitled to appoint charity trustees.

Charitable purposes: The purpose of VIKS is to improve the daily living, health, wellbeing and education of adolescents and teenagers (referred to as KidS). The focus for this group is to enhance the experience of 'growing up' and to help attain a better and brighter future for KidS.

Main activities and achievements in the year: The charity's principal activity in the year was the VIKS Award, under which it made £1,003 of awards to children in education to support their educational attainment, together with £397 of programme activity costs supporting groups of children. This was underpinned by the charity's mentoring programme, which supported award recipients in making significant progress in their education and confidence, including into competitive career paths in the public services.

The Medic Insight work experience programme, which VIKS established in earlier years and through which hundreds of children have been supported, now operates on a largely self-sustaining basis, requiring only occasional top-up support from the charity as and when needed. No active funding was provided to the programme during the year. The charity also continued its 'VIKS Vision' programme, through which volunteer medical professionals provide free eye and reading assessments for under-privileged children.

Reserves policy: The trustees' policy is to maintain reserves in excess of £1,000 in order to meet commitments and to cover any unexpected expenditure. Reserves held at 30 November 2025 were £17,060 (2024: £17,237), all of which are unrestricted and held as cash at bank. Reserves are held above the policy minimum to fund future programme activity of the kind the charity has delivered previously — including eye screening events, outreach programmes and children's day-out events — which carry significant operational costs when run, and to allow the charity to commit to award funding in advance of receiving donations.

The charity recorded a deficit of £177 for the year (2024: £nil). This arose because award and programme payments of £1,400 exceeded receipts of £1,223 in the period, the difference being met from accumulated reserves. This was a planned use of reserves rather than a shortfall, and no corrective action is considered necessary given the level of reserves held.

VIKS receives significant donated services in the form of volunteer time, including from medical professionals who provide assessments free of charge. In accordance with the Receipts and Payments basis of accounting, no monetary value is attributed to these donated services in these accounts.

Approved by the trustees on 11 July 2026 and signed on their behalf by:

Prasad Bollina
Prasad Bollina (Chair), 11 July 2026

2. INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of the charity 'Vision in Kids' for the year ended 30 November 2025, set out below. This report is prepared under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (“the 2005 Act”) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (“the 2006 Regulations”). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations, have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sarah De Zoysa
Sarah De Zoysa, Business Consultant

19 Lansdowne Gardens, SW8 2EQ | Date: 11 July 2026

3. STATEMENT OF RECEIPTS AND PAYMENTS

All funds are unrestricted. The charity held no restricted, expendable endowment or permanent endowment funds during either year (see note 2).

	2025 £	2024 £
Receipts		
Donations	1,223	458
Legacies, grants, fundraising, trading, investments, rents, other charitable activities	-	-
Proceeds from sale of fixed assets and investments	-	-
Total receipts	**1,223**	**458**
Payments		
Grants and donations	1,003	-
Payments relating directly to charitable activities	397	660
Fundraising, trading, investment management costs	-	-
Governance costs: independent examination, preparation of accounts, legal	-	-
Purchase of fixed assets and investments	-	-
Total payments	**1,400**	**660**
Transfers to / (from) funds	-	-
Surplus / (deficit) for the year	**(177)**	**(202)**

4. STATEMENT OF BALANCES

	2025 £	2024 £
Cash and bank balances at start of year	17,237	17,237
Surplus / (deficit) for the year	(177)	-
Cash and bank balances at end of year	**17,060**	**17,237**

The charity held no investments or other assets at 30 November 2025, and the trustees estimate total liabilities and contingent liabilities at £nil (2024: £nil).

The statement of account was approved by the trustees on 11 July 2026 and is signed on their behalf by:
Prasad Bollina
Prasad Bollina (Chair), 11 July 2026

5. NOTES TO THE ACCOUNTS

1. Basis of Accounting
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds
All funds are unrestricted and may be used at the discretion of the trustees in furtherance of the objects of the charity. The charity held no restricted, expendable endowment or permanent endowment funds during the year or at the year end.

3. Grants paid
The charity paid 2 grants totalling £1,003 (2024: £nil) to children in education as part of the VIKS Award. The remaining £397 (2024: £660) of charitable payments related to programme activity costs supporting groups of children.

4. Trustee remuneration, expenses and transactions
No remuneration was paid to any charity trustee or connected person, and no expenses were reimbursed to any charity trustee, during the year (2024: £nil).