

SIGHT AID INTERNATIONAL
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE PERIOD ENDED 29 FEBRUARY 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Sight Aid International

Registered Charity Number: SC041334

Registered Office: 27 Tennant Avenue
East Kilbride
G74 5NA

Trustees: S Walls
Ms. A Guantai
A Brownlie

STRUCTURE, GOVERNANCE, AND MANAGEMENT**Governing Document**

The charity is governed by its constitution, which establishes its objectives and powers.

Trustee Recruitment and Appointment

Under the requirements of the constitution, a person shall not be eligible for appointment as a trustee unless they are a member of the charity. At each annual general meeting, members may elect any member to serve as a trustee. The trustees may also, at any time, appoint any member to be a trustee. At each annual general meeting, all of the trustees shall retire from office but shall be eligible for re-election.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The charity's objectives are:

- (a) The advancement of health and the relief of those in need through the provision of free vision examinations and glasses to people suffering financial hardship in areas of deprivation internationally.
- (b) To advance the education of the public by raising awareness of the dangers and the impact of refractive errors and the socio-economic toll it takes on societies affected, as well as the importance of proper use and care of spectacles.
- (c) To advance the education of young people by forging international school connections to encourage cross-cultural relations, and also to educate them on the importance of corrective lenses and reduce the stigmatization of their peers.
- (d) Educate people on how refractive errors affect their vision, how they can lead to blindness, the causes of preventable vision loss, and what can be done about it.

The charity has been active, and the main activities undertaken are:

(a) In Scotland, we will offer tours and presentations to local schools and church/youth groups on the importance of eye health and the need for corrective spectacles. We will also provide a tour of the spectacle manufacturing lab, demonstrating how spectacles are produced.

(b) In Kenya, we will offer free eye tests and, if required, free prescription spectacles to those on low or no income. We will also have some doctors willing to donate their time to offer free health checks.

ACHIEVEMENTS AND PERFORMANCE

In 2024, Sight Aid International Kenya made significant strides in improving access to essential sensory healthcare services. The organization conducted 2,376 eye tests, helping to identify and address vision challenges for individuals across communities. In addition, 67 hearing tests were carried out as part of a growing commitment to inclusive care. A key achievement during the year was expanding hearing care services across multiple regions of Kenya, ensuring broader reach and impact. This progress was strengthened through strategic partnerships, notably with the Kenya Society for the Deaf, enabling the organization to sponsor hearing assessments and provide hearing aids to those in need. These efforts reflect a continued dedication to enhancing the quality of life through accessible eye and hearing care.

FINANCIAL REVIEW

Sight Aid International has continued to operate on voluntary income since it lost its largest sponsorship in 2023. The trustees are still hopeful they can secure funding and add audiology to their project portfolio in the future.

Sight Aid International had receipts in the period to 29 February 2024 of £15,904 (2023: £64,700) and made payments of £13,306 (2023: £9,353), resulting in net payments for the period of £2,598 (2023: £55,347). Total funds under management of Sight Aid International at 29 February 2024 are £58,938, represented by the bank balance, all of which are unrestricted.

RESERVES POLICY

Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two months of unrestricted charitable expenditure. Trustees consider that this will provide sufficient funds to respond to the ongoing operational demands in Kenya, including fluctuations in the value of the pound against the Kenyan shilling, while also ensuring that there are sufficient funds available to cover charitable activity costs in Scotland.

DECLARATION

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity trustees

S walls

Chairperson of the Board of Trustees

Date: 27 March 2026.

**Sight Aid International
Receipts and Payments Accounts
Period Ended 29 February 2024**

		2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
RECEIPTS	Notes				
Voluntary income	3	15,904	-	15,904	64,700
Total Receipts		15,904	-	15,904	64,700
PAYMENTS					
Charitable activity costs	3	13,306	-	13,306	9,353
Total Payments		13,306		13,306	9,353
Surplus/(deficit) for year		2,598	-	2,598	55,347

**Sight Aid International
Statement of Balances
Period Ended 29 February 2024**

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Cash Funds				
Bank balance at start of year	56,340	-	56,340	993
Surplus/(deficit) shown on receipts and payments account	2,598		2,598	55,347
Bank balance at the end of the year	58,938	-	58,938	56,340

The accounts were approved by the Board of Trustees on 27 March 2026.

Signed by on behalf of all the trustees:

S Walls



Chairperson.

NOTES TO THE ACCOUNTS**1. ACCOUNTING POLICIES****Accounting convention**

The accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Income

All income is included in the receipt and payment accounts when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure incurred has been classified on a basis appropriate to the charity's circumstances. All expenditure relates to the charitable activities.

Tangible fixed assets

Depreciation is provided on a straight-line basis to write off each asset over its estimated useful life.

Fund accounting

Unrestricted funds may be used in accordance with the charitable objectives at the trustees' discretion.

Restricted funds can be used only for specific purposes within the charity's objectives. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 29 February 2024, nor for the year ended 28 February 2023.

2. NET INCOME/ (OUTGOING RESOURCES)

Net resources are stated after charging:

	2024	2023
	£	£
Depreciation-owned assets	715	715
	<u>715</u>	<u>715</u>
	<u><u>715</u></u>	<u><u>715</u></u>

3. ANALYSIS OF RECEIPTS AND PAYMENTS**ANALYSIS OF INCOME**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
Voluntary Income	£	£	£	£
Donations	15,904	-	15,904	64,700
	15,904	-	15,904	64,700

ANALYSIS OF PAYMENTS

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
Charitable Activity Costs	£	£	£	£
Eye testing expenses	13,306	-	13,306	9,353
	13,306	-	13,306	9,353

4. TANGIBLE FIXED ASSET

	Plant & Machinery	
	2024	2023
	£	£
COST	2,812	2,812
ACCUMULATED DEPRECIATION	2,812	2,096
NET BOOK VALUE	<u>-</u>	<u>715</u>

5. MOVEMENT IN GENERAL FUNDS

	At 1				At 29
	March	Receipts	Payments	Transfers	February
	2023	£	£	£	2024
	£	£	£	£	£
Unrestricted funds	57,381	15,904	(13,306)	-	59,979
Restricted funds	-	-	-	-	-
	57,381	15,904	(13,306)	-	59,979

Independent Examiner's Report on the Accounts**Report to the Trustees of:** Sight Aid International**Registered Charity Number:** SC041334**For the Period Ended:** 29 February 2024**Respective responsibilities of trustees and examiner**

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's statement

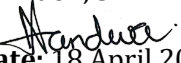
My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention,

1. 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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dennis Nandwa,
25 Shaftsbury Centre,
Percy Street,
Swindon, SN2 2AZ


Date: 18 April 2026