

SIGHT AID INTERNATIONAL
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025

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 2025, Sight Aid International Kenya built on its previous successes, significantly expanding both its reach and impact. The organization conducted 3,119 eye tests, marking a substantial increase from the previous year, and continued to provide vital hearing care through 34 hearing tests. A major highlight of the year was the organization of several outreach camps in partnership with BMW, the National Transport and Safety Authority (NTSA), and other charitable organizations, bringing essential eye and hearing services directly to underserved communities.

To ensure continuity of care beyond these camps, Sight Aid International Kenya expanded its hearing care centers. It invested in training hearing care assistants to service and maintain hearing aids throughout the year. Additionally, the organization established a small optician's clinic in Nairobi, creating a permanent access point for individuals in need of eye care services outside of outreach activities. Together, these achievements demonstrate a strong commitment to sustainable, accessible, and community-driven sensory healthcare across Kenya.

FINANCIAL REVIEW

Sight Aid International has continued to operate on voluntary income, with the organization looking ahead to develop income-generating resources to finance its growing operations.

Sight Aid International had receipts in the period to 28 February 2025 of £240 (2024: £15,904) and made payments of £17,079 (2024: £13,306), resulting in net payments for the period of £-16,839 (2024: £2,598). The total funds under management of Sight Aid International at 28 February 2025 are £42,099, comprising 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 sufficient funds are 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: 31 March 2026.

**Sight Aid International
Receipts and Payments Accounts
Period Ended 28 February 2025**

| | | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|-----------------------------------|--------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| RECEIPTS | Notes | | | | |
| Voluntary Income | 2 | 240 | - | 240 | 15,904 |
| Total Receipts | | 240 | - | 240 | 15,904 |
| PAYMENTS | | | | | |
| Charitable activity costs | 2 | 17,079 | - | 17,079 | 13,306 |
| Total Payments | | 17,079 | | 17,079 | 13,306 |
| Surplus/(deficit) for year | | (16,839) | - | (16,839) | 2,598 |
| | | (16,839) | - | (16,839) | 2,598 |

**Sight Aid International
Statement of Balances
Period Ended 28 February 2025**

| | | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--|--------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Cash Funds | Notes | | | | |
| Bank balance at start of year | | 58,938 | | 58,938 | 56,340 |
| Surplus/(deficit) shown on receipts and payments account | | (16,839) | | (16,839) | 2,598 |
| Bank balance at the end of the year | | 42,099 | - | 42,099 | 58,938 |

The accounts were approved by the Board of Trustees on 31 March 2026.

Signed 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.

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 28 February 2025, nor for the year ended 29 February 2024.

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

| | 2025 | 2025 | 2025 | 2024 |
|-------------------------|---------------------|-------------------|--------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| Voluntary Income | | | | |
| Donations | 240 | - | 240 | 15,904 |
| | 240 | - | 240 | 15,904 |

ANALYSIS OF PAYMENTS

| | 2025 | 2025 | 2025 | 2024 |
|----------------------------------|---------------------|-------------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| Charitable Activity Costs | | | | |
| Eye & hearing testing expenses | 17,079 | - | 17,079 | 13,306 |
| | 17,079 | - | 17,079 | 13,306 |

3. MOVEMENT IN GENERAL FUNDS

| | At 1 March 2024 | Receipts | Payments | Transfers | At 28 February 2025 |
|--------------------|--------------------------------|-----------------|-----------------|------------------|------------------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | 59,979 | 240 | (17,079) | - | 43,140 |
| Restricted funds | - | - | - | - | - |
| | 59,979 | 240 | (17,079) | - | 43,140 |

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 2025**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

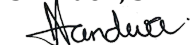
My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items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