

SIGHT AID INTERNATIONAL

RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE PERIOD ENDED 28 FEBRUARY 2026

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 2026, Sight Aid International SCIO (Scotland) made substantial progress in strengthening partnership working and widening the reach of our clinical services. A major development was the introduction of mobile eye-testing, where we hired a vehicle and travelled to remote, hard-to-reach rural areas across Kenya. This initiative enabled us to deliver vital eye-screening services to rural children and families who traditionally have little or no access to eye-care.

During these outreach visits, we identified numerous cases of preventable sight issues and sign-posted individuals for cataract assessment and treatment, ensuring they could be referred to appropriate services promptly. This intervention has significantly expanded our impact and improved early detection for those at highest risk of avoidable sight loss.

Sight Aid is not only a Scottish-registered SCIO but is also registered in Kenya, enabling smoother coordination of projects, compliance with local regulations, and stronger collaboration with Kenyan health partners and community groups.

Looking ahead, our key objective for the coming year is to develop a sustainable, income-generating resource that will support the continuation and growth of our services. As external funding streams become increasingly limited, creating a dependable source of income has become essential to ensure Sight Aid's long-term sustainability. This will allow us to continue supporting vulnerable rural children, expand outreach clinics, and ensure that communities across Kenya.

FINANCIAL REVIEW

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

Sight Aid International had receipts in the period to 28 February 2026 of £265 (2025: £240) and made payments of £28,783 (2025: £17,079), resulting in net payments for the period of -£28,518 (2025: -£16,839). Total funds under management of Sight Aid International at 28 February 2026 are £13,581, 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: 3 April 2026.

**Sight Aid International
Receipts and Payments Accounts
Period Ended 28 February 2026**

		2026 Unrestricted funds	2026 Restricted funds	2026 Total funds	2025 Total funds
	Notes	£	£	£	£
RECEIPTS					
Voluntary Income	2	265	-	265	240
Total Receipts		265	-	265	240
PAYMENTS					
Charitable activity costs	2	28,783	-	28,783	17,079
Total Payments		28,783	-	28,783	17,079
Surplus/(deficit) for year		(28,518)	-	(28,518)	(16,839)
		(28,518)	-	(28,518)	(16,839)

**Sight Aid International
Statement of Balances
Period Ended 28 February 2026**

	2026 Unrestricted funds	2026 Restricted funds	2026 Total funds	2025 Total funds
	£	£	£	£
Cash Funds				
Bank balance at start of year	42,099	-	42,099	58,938
Surplus/(deficit) shown on receipts and payments account	(28,518)	-	(28,518)	(16,839)
Bank balance at end of year	13,581	-	13,581	42,099

The accounts were approved by the Board of Trustees on 3 April 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 2026, nor for the year ended 28 February 2025.

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

	2026	2026	2026	2025
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Voluntary Income				
Donations	265	-	265	240
	-		-	
	265	-	265	- 240

**ANALYSIS OF
PAYMENTS**

	2026	2026	2026	2025
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Charitable Activity Costs				
Eye testing expenses	28,783	-	28,783	17,079
	28,783	-	28,783	- 17,079

3. MOVEMENT IN GENERAL FUNDS

	At 1 March 2025 £	Receipts £	Payments £	Transfers £	At 28 February 2026 £
Unrestricted funds	43,140	265	(28,783)	-	14,622
Restricted funds	-	-	-	-	-
	43,140	265	(28,783)	-	14,622

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 2026**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