

Sight Aid International

Scotland · Charity number SC041334

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2010-03-15
Register	View on the OSCR register

Contact

Address	Sight Aid International 27 Tennant Avenue East Kilbride G74 5NA
Website	www.sightaidinternational.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The organisation's purposes are: 3.1 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. 3.2 To advance education of the public by raising awareness of the dangers and 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. 3.3 To advance 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. 3.4 Educate people on the ways in which refractive errors affect their sight and could eventually lead to blindness as well as causes of preventable vision and what can be done about it.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems'

Objectives: The organisation's purposes are: 3.1 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. 3.2 To advance education of the public by raising awareness of the dangers and 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. 3.3 To advance 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. 3.4 Educate people on the ways in which refractive errors affect their sight and could eventually lead to blindness as well as causes of

preventable vision and what can be done about it.

Geography

- **Main operating location:** South Lanarkshire
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2026-02-28	£265	£28,783	-	0
2025-02-28	£240	£17,079	-	240
2024-02-28	£3,639	£13,306	-	0
2023-02-28	£64,700	£9,353	-	0
2022-02-28	£2,034	£1,134	-	0
2021-02-12	£1,557	£33	-	0
2020-02-12	£73	£106	-	0

Sight Aid International

Scotland - Charity number SC041334

Accounts

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

Sight Aid International

Scotland - Charity number SC041334

Accounts

SIGHT AID INTERNATIONAL

RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE PERIOD ENDED 28 FEBRUARY 2025

REFERENCE AND ADMINISTRATIVE DETAILS

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Registered Charity Number: SC041334

Registered Office: 27 Tennant Avenue
East Kilbride
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Trustees: S Walls
Ms. A Guantai
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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**

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Income

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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

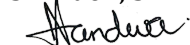
My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items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

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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

Sight Aid International

Scotland - Charity number SC041334

Accounts

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

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Trustees: S Walls
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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

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(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
	715	715

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

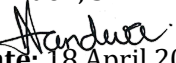
My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items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

Sight Aid International

Scotland - Charity number SC041334

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2023
for
Sight Aid International

Sight Aid International

Contents of the Financial Statements
for the Year Ended 28 February 2023

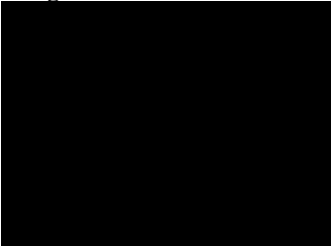
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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023. 2 trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number SC041334
(Scotland)

Registered office



Independent Examiner
FP Business Services Ltd
Ardoch
Kilbryde Crescent
Dunblane
FK15 9AZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution which established the objects and powers of the charity.

Recruitment and appointment of new trustees

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, the members may elect any member to be 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

Objectives and aims

The charity's objects 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 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 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 the ways in which refractive errors affect their sight and could eventually lead to blindness as well as causes of preventable vision and what can be done about it.

The charity had not been active during last financial year due to lack of sponsorship however it has become active again 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 and Malawi we will offer free eye tests and free prescription spectacles, if required, to those of low or no income. We will also have some doctors who are willing to donate their time to offer a free health check

Sight Aid International

Report of the Trustees
for the Year Ended 28 February 2023

FINANCIAL REVIEW

During the year the charity lost its largest sponsorship and as a result has not carried out any activities. The Board decided that the charity should remain dormant for the foreseeable future until a time where the Trustees can secure funding and are hopeful that they will be in a position at this stage to add audiology to their projects.

Approved by order of the board of trustees on 20/11/2023 and signed on its behalf by:

 Trustee

Statement of Financial Activities
for the Year Ended 28 February 2022

	Notes	Unrestricted fund £	Restricted fund £	28.2.23 Total funds £	28.2.22 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		64700	-	64700	2034
Activities for generating funds	2	-	-	-	-
Total incoming resources		64700	-	64700	-
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		9353	-	9353	1134
NET INCOMING/(OUTGOING) RESOURCES					
		-	-		-
RECONCILIATION OF FUNDS					
Total funds brought forward		2424	-		2424
TOTAL FUNDS CARRIED FORWARD		2424	-	2424	2424

The notes form part of these financial statements

Sight Aid International

Balance Sheet

At 28 February 2023

	Notes	Unrestricted fund £	Restricted fund £	28.2.23 Total funds £	28.2.22 Total funds £
FIXED ASSETS					
Tangible assets	5	715	-	715	1,431
CURRENT ASSETS					
Cash at bank		56340	-	56340	993
NET CURRENT ASSETS		57055	-	57055	2424
TOTAL ASSETS LESS CURRENT LIABILITIES		57055	-	57055	2424
NET ASSETS		57055	-	57055	2,524
FUNDS	6				
Unrestricted funds				57055	2,524
Restricted funds				-	-
TOTAL FUNDS				57055	2,524

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 20th November 2023 and were signed on its behalf by:

 Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	28.2.23		28.2.22
	£		£
Fundraising events	-		-
	<u> </u>		<u> </u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	28.2.23		28.2.22
	£		£
Depreciation - owned assets	715	-	<u> </u>
	<u> </u>		<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Trustees' expenses

Trustees' expenses paid for the year ended 28 February 2023 were £7425 and zero for the year ended 28 February 2022.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 March 2018 and 28 February 2023	<u>2,812</u>
DEPRECIATION	
At 1 March 2018 and 28 February 2023	<u>2096</u>
NET BOOK VALUE	
At 28 February 2023	<u>715</u>
At 28 February 2023	<u>715</u>

6. MOVEMENT IN FUNDS

	At 1.3.23 £	Net movement in funds £	At 28.2.22 £
Unrestricted funds			
General fund	57381	54957	2424
TOTAL FUNDS	<u>57381</u>	<u>54957</u>	<u>2424</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64700	9353	57381
TOTAL FUNDS	<u>67400</u>	<u>9353</u>	<u>57381</u>

Comparatives for movement in funds

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted Funds			
General fund	2424	54957	57381
Restricted Funds			
Restricted	-	-	-
TOTAL FUNDS	<u>2424</u>	<u>54957</u>	<u>57381</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64700	9353	55347
Restricted funds			
Restricted	-	-	-
TOTAL FUNDS	<u>64700</u>	<u>9353</u>	<u>55347</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	2034	55347	57381
Restricted funds			
Restricted	-	-	-
TOTAL FUNDS	<u>2034</u>	<u>55347</u>	<u>57381</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66734	9353	57381
Restricted funds			
Restricted	-	-	-
TOTAL FUNDS	<u>66734</u>	<u>9353</u>	<u>57381</u>

Sight Aid International

Detailed Statement of Financial Activities
for the Year Ended 28 February 2023

	28.2.23	28.2.22
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	64700	2034
Activities for generating funds		
Fundraising events	-	-
Total incoming resources	64700	2034
RESOURCES EXPENDED		
Costs of generating voluntary income		
Sundries	9353	1134
No description	-	-
Depreciation of tangible fixed assets	-	-
	9353	1134
Total resources expended	9353	1134
Net income/(expenditure)	55374	900

This page does not form part of the statutory financial statements