REGISTERED CHARITY NUMBER: SC052210

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

GOGIRVAN COMMUNITY LED REGENERATION

Galbraith Pritchards
Chartered Accountants
16 Hamilton Street
Girvan
Ayrshire
KA26 9EY

GOGIRVAN COMMUNITY LED REGENERATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 15

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our Charitable Purposes:
-Community development and
-The advancement of arts, culture, heritage and science.

Our beneficiaries are the communities of Girvan, the wider KA26 area (predominantly) and incorporating the South Carrick district.

Our Vision:
To enable Girvan to become a thriving town full of culture, activity, shopping, dining: a bustling attractive place to live in and to visit, a place that embraces and celebrates its culture and heritage while always looking to the future.

Our Aims:
Girvan & South Carrick will be a vibrant, sustainable, and forward-looking community that is a powerful engine for its own prosperity, celebrating its heritage while embracing future growth. We determine our own future.

Our Mission:
Our mission is to empower the community of Girvan & South Carrick to lead its own sustainable regeneration by leveraging our collective resources—including our heritage, our natural environment, and our people—to revitalise our town centre and create a vibrant, inclusive future for all residents of Girvan & South Carrick.

OBJECTIVES AND ACTIVITIES

Significant activities

Our Year in Review: 2025

2025 was a busy and productive year for GoGirvan. We stayed focused on celebrating our local heritage, supporting our High Street, and laying the groundwork for some major long-term improvements to the town.

A Strategic Shift

This year marked a significant turning point for our organisation. After much consideration, the decision was made to pivot from community-led tourism to community-led regeneration; this has allowed us to focus on the physical and economic regeneration of the town. As part of this transition, we became members of DTAS (Development Trusts Association Scotland), positioning ourselves as a stable local foundation. A key part of this new direction was our commitment to lead on a new Girvan Place Plan, giving our community a direct say in the town's future development.

Community Events & Local Support

Our public-facing work remained as active as ever. In June, we held the Girvan Tattie Fest at the Putting Green. It was a real "all hands on deck" moment, as the event was almost washed away by some truly dreadful weather. Despite the elements, the community spirit shone through. As part of the festival, we brought in a circus for skills workshops and shows, which provided a fantastic visual for the town. Another highlight was our partnership with the Girvan Early Growers, which successfully distributed potato growing kits to primary schools in the KA26 area. We also hosted the schools' tattie art competition, sponsored by Land Energy, and teamed up with the Girvan Youth Trust for the Tattie Toppings competition.

To wrap up the year, we held our Christmas Market on December 6th across the Wave Hub and the Town House, which was a great success. The Arts Festival came along to the Town House and entertained everyone with music from local musicians, and they even held a Sudoku competition. To give our local shops an extra boost, we piloted a shop local loyalty card in the run up to the Christmas Market to encourage residents to support our independent traders and keep spending within the town.

Infrastructure & Heritage

Alongside these events, we worked on the town's long-term development and prosperity. We continued to manage gogirvan.scot as the official digital hub for Girvan & South Carrick, providing a central platform for anyone looking for local events, business listings, or walking routes. We also advanced our work toward Coach Town Certification to bring more visitors into the town centre.

On the physical side of regeneration, we continued to explore the asset transfer of the Girvan Town House, successfully securing funding from both the Scottish Land Fund (SLF) and the Architectural Heritage Fund (AHF) for feasibility studies.

We also began developing a strategy to secure a Girvan relief road as part of the Dalrymple Street project, including high-level meetings with Transport Scotland to advocate for the town's safety and future.

FINANCIAL REVIEW

Principal funding sources

Girvan Community Council £1,000 for the Girvan Tattie Fest 2025 and £1,000 for the Girvan Tattie Fest 2026.

Destination South Ayrshire £1,000 for the Girvan Tattie Fest and £1,755 for the Girvan Christmas Market.

Foundation Scotland - Nadara Assel Valley £5,000 for rent and overheads at Girvan HQ and £5,000 for the Girvan Tattie Fest 2026.

Architectural Heritage Fund - CAT Architectural Feasibility Study £11,556.

Foundation Scotland Kilgallioch £12,050 for Part Time Support Officer.

Investment policy and objectives

The Trustees have the power to invest in such assets as they see fit.

Reserves policy

It is the Trustees' policy to hold reserves to meet future expenditure. At the year end the charity held unrestricted reserves of £3,856.

The charity also held restricted reserves of £59,952 which have been provided for specific purposes. There is a breakdown of these funds in note 12 of these financial statements.

FUTURE PLANS

Our New Home & Future Planning

A major milestone for the organisation this year was successfully securing a headquarters at 88 Dalrymple Street. Now that we have moved in, our vision is for this space to serve as a home base for the town's wider efforts, including Girvan's Story Project, The South, and The Bandstand project. By bringing all of Girvan's regeneration work under one roof, we hope to create a truly collaborative space for the community.

We will also use the building as a dedicated base to run long-term community consultations and workshops, including the development of the Girvan Place Plan, ensuring residents have a consistent place to share their voices.

To ensure GoGirvan remains built to last, we commissioned a new business plan to provide a clear roadmap for our future growth. We also maintained our commitment as a Real Living Wage employer and our Board of Trustees met monthly to ensure every penny spent made a real difference for Girvan

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation. It is governed by its constitution.

Induction and training of new trustees

New trustees undergo an appropriate induction programme to brief them on their obligations under charity law and the financial performance of the company.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC052210

Principal address
25 Knockcushan Street
Town House
Girvan
Ayrshire
KA26 9AG

Trustees
Ms S Jones (resigned 22/12/25)
Mrs S Brown (resigned 5/2/26)
Mr P Cheetham (resigned 17/3/26)
Mrs H Bradford
Mr P Reed (appointed 14/1/25)
Dr B McMaster (appointed 17/2/25)

Independent Examiner
Kevin Mowat CA
Galbraith Pritchards
Chartered Accountants
16 Hamilton Street
Girvan
Ayrshire
KA26 9EY

Bankers
Virgin Money
43 Alloway Street
Ayr
KA7 1SP

CHANGE OF NAME
The charity passed a special resolution on 6 February 2026 changing its name from Go Girvan : Community Led Tourism to GoGirvan Community Led Regeneration.

Approved by order of the board of trustees on 3 September 2026 and signed on its behalf by:

Mrs H Bradford - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GOGIRVAN COMMUNITY LED REGENERATION

I report on the accounts for the year ended 31 December 2025 set out on pages six to fifteen.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.

Kevin Mowat CA
The Institute of Chartered Accountants of Scotland

Galbraith Pritchards
Chartered Accountants
16 Hamilton Street
Girvan
Ayrshire
KA26 9EY

10 September 2026

GOGIRVAN COMMUNITY LED REGENERATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	31/12/25 Total funds £	31/12/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		663	151	814	1,022
Charitable activities					
Grants receivable		-	67,107	67,107	21,920
Other trading activities	2	587	1,872	2,459	4,441
Investment income	3	4	-	4	-
Total		1,254	69,130	70,384	27,383
EXPENDITURE ON					
Raising funds		-	-	-	1,421
Charitable activities					
Charitable activities		4,371	36,272	40,643	33,826
Support costs		1,122	-	1,122	1,163
Total		5,493	36,272	41,765	36,410
NET INCOME/(EXPENDITURE)		(4,239)	32,858	28,619	(9,027)
RECONCILIATION OF FUNDS					
Total funds brought forward		8,095	27,094	35,189	44,216
TOTAL FUNDS CARRIED FORWARD		3,856	59,952	63,808	35,189

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	31/12/25 Total funds £	31/12/24 Total funds £
FIXED ASSETS					
Tangible assets	8	-	2,497	2,497	3,744
CURRENT ASSETS					
Stocks	9	-	-	-	1,141
Debtors	10	-	11,556	11,556	-
Cash at bank and in hand		4,979	46,628	51,607	31,472
		4,979	58,184	63,163	32,613
CREDITORS					
Amounts falling due within one year	11	(1,123)	(729)	(1,852)	(1,168)
NET CURRENT ASSETS		3,856	57,455	61,311	31,445
TOTAL ASSETS LESS CURRENT LIABILITIES		3,856	59,952	63,808	35,189
NET ASSETS		3,856	59,952	63,808	35,189
FUNDS	12				
Unrestricted funds				3,856	8,095
Restricted funds				59,952	27,094
TOTAL FUNDS				63,808	35,189

The financial statements were approved by the Board of Trustees and authorised for issue on 3 September 2026 and were signed on its behalf by:

Mrs H Bradford - Trustee

Dr B McMaster - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

Plant and machinery	-	25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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

1. ACCOUNTING POLICIES - continued

Fund accounting
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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods
Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

Financial instruments
The organisation only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. OTHER TRADING ACTIVITIES

	31/12/25	31/12/24
	£	£
Fundraising events	1,160	2,601
Shop income	-	1,840
Sponsorships	500	-
Stall, pitch and venue fees	799	-
	2,459	4,441

3. INVESTMENT INCOME

	31/12/25	31/12/24
	£	£
Bank interest received	4	-

4. SUPPORT COSTS

	Governance costs
	£
Support costs	1,122

Governance costs represents the remuneration paid to the Independent Examiners.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. STAFF COSTS

	31/12/25	31/12/24
	£	£
Wages and salaries	23,197	5,693
Other pension costs	492	7
	23,689	5,700

The average monthly number of employees during the year was as follows:

	31/12/25	31/12/24
Charity Staff	1	1

No employees received emoluments in excess of £60,000.

The charity considers its key management personnel comprise the trustees and the development officer. The total employment benefits including employer pension contributions of the key management personnel were £23,689 (2024 : £5,700).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22	1,000	1,022
Charitable activities			
Grants receivable	-	21,920	21,920
Other trading activities	380	4,061	4,441
Total	402	26,981	27,383
EXPENDITURE ON			

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Raising funds	-	1,421	1,421
Charitable activities			
Charitable activities	317	33,509	33,826
Support costs	-	1,163	1,163
Total	317	36,093	36,410
NET INCOME/(EXPENDITURE)	85	(9,112)	(9,027)
Transfers between funds	4,894	(4,894)	-
Net movement in funds	4,979	(14,006)	(9,027)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,116	41,100	44,216
TOTAL FUNDS CARRIED FORWARD	8,095	27,094	35,189

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2025 and 31 December 2025	4,993
DEPRECIATION	
At 1 January 2025	1,249
Charge for year	1,247
At 31 December 2025	2,496
NET BOOK VALUE	
At 31 December 2025	2,497
At 31 December 2024	3,744

continued...

9. STOCKS

	31/12/25	31/12/24
	£	£
Stocks	-	1,141

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
Prepayments and accrued income	11,556	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
Trade creditors	263	-
Taxation and social security	355	73
Other creditors	1,234	1,095
	1,852	1,168

12. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	8,095	(4,239)	3,856
Restricted funds			
Girvan Tattie Fest	6,764	508	7,272
Ailsa Craig Centre Popup Exhibition	1,080	(360)	720
Heritage Walking Trail	143	-	143
Development Project Officer	16,820	4,471	21,291
Girvan Christmas Market	2,287	871	3,158
Kilgallioch	-	12,050	12,050
Nadara Assel Valley	-	3,762	3,762
CAT Architectural Feasibility Study	-	11,556	11,556
	27,094	32,858	59,952
TOTAL FUNDS	35,189	28,619	63,808

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,254	(5,493)	(4,239)
Restricted funds			
Girvan Tattie Fest	8,926	(8,418)	508
Ailsa Craig Centre Popup Exhibition	-	(360)	(360)
Development Project Officer	28,745	(24,274)	4,471
Girvan Christmas Market	2,702	(1,831)	871
Dalrymple Street Project	151	(151)	-
Kilgallioch	12,050	-	12,050
Nadara Assel Valley	5,000	(1,238)	3,762
CAT Architectural Feasibility Study	11,556	-	11,556
	69,130	(36,272)	32,858
TOTAL FUNDS	70,384	(41,765)	28,619

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds	3,116	85	4,894	8,095
Restricted funds				
Barr-Girvan Walk	2,293	-	(2,293)	-
Girvan Tattie Fest	1,911	4,853	-	6,764
Ailsa Craig Centre Popup Exhibition	4,078	(2,998)	-	1,080
Heritage Walking Trail	6,462	(3,819)	(2,500)	143
Development Project Officer	24,899	(8,079)	-	16,820
Girvan Christmas Market	-	2,287	-	2,287
The Tourist Information Point and Craft Shop	965	(965)	-	-
Town Action Group	86	(86)	-	-
Stumpy Project	305	(305)	-	-
Dog Friendly Campaign	101	-	(101)	-
	41,100	(9,112)	(4,894)	27,094
TOTAL FUNDS	44,216	(9,027)	-	35,189

continued...

12. 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	402	(317)	85
Restricted funds			
Girvan Tattie Fest	12,148	(7,295)	4,853
Ailsa Craig Centre Popup Exhibition	1,883	(4,881)	(2,998)
Heritage Walking Trail	900	(4,719)	(3,819)
Development Project Officer	951	(9,030)	(8,079)
Girvan Christmas Market	5,840	(3,553)	2,287
The Tourist Information Point and Craft Shop	4,309	(5,274)	(965)
Town Action Group	950	(1,036)	(86)
Stumpy Project	-	(305)	(305)
	26,981	(36,093)	(9,112)
TOTAL FUNDS	27,383	(36,410)	(9,027)

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

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds	3,116	(4,154)	4,894	3,856
Restricted funds				
Barr-Girvan Walk	2,293	-	(2,293)	-
Girvan Tattie Fest	1,911	5,361	-	7,272
Ailsa Craig Centre Popup Exhibition	4,078	(3,358)	-	720
Heritage Walking Trail	6,462	(3,819)	(2,500)	143
Development Project Officer	24,899	(3,608)	-	21,291
Girvan Christmas Market	-	3,158	-	3,158
The Tourist Information Point and Craft Shop	965	(965)	-	-
Town Action Group	86	(86)	-	-
Stumpy Project	305	(305)	-	-
Dog Friendly Campaign	101	-	(101)	-
Kilgallioch	-	12,050	-	12,050
Nadara Assel Valley	-	3,762	-	3,762
CAT Architectural Feasibility Study	-	11,556	-	11,556
	41,100	23,746	(4,894)	59,952
TOTAL FUNDS	44,216	19,592	-	63,808

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	1,656	(5,810)	(4,154)
Restricted funds			
Girvan Tattie Fest	21,074	(15,713)	5,361
Ailsa Craig Centre Popup Exhibition	1,883	(5,241)	(3,358)
Heritage Walking Trail	900	(4,719)	(3,819)
Development Project Officer	29,696	(33,304)	(3,608)
Girvan Christmas Market	8,542	(5,384)	3,158
The Tourist Information Point and Craft Shop	4,309	(5,274)	(965)
Town Action Group	950	(1,036)	(86)
Stumpy Project	-	(305)	(305)
Dalrymple Street Project	151	(151)	-
Kilgallioch	12,050	-	12,050
Nadara Assel Valley	5,000	(1,238)	3,762
CAT Architectural Feasibility Study	11,556	-	11,556
	96,111	(72,365)	23,746
TOTAL FUNDS	97,767	(78,175)	19,592

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.