

ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 MARCH 2026

CHARITY NUMBER: SC053190

ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

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ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

TRUSTEES AND PROFESSIONAL ADVISERS

Registered Charity Name Accessibility Yields Empowerment Girvan

Charity Number SC053190

Trustees Tanina Baronello
Estelle Baronello
Gail McMaster
Hannah Milroy

Independent Examiner Kevin Mowat CA
Galbraith Pritchards
20 Barns Street
Ayr
KA7 1XA

Registered Office 7a Bridge Street
Girvan
South Ayrshire
KA26 9HH

Bankers Virgin Money

ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

The Trustees have pleasure in presenting their report for the year ended 31 March 2026.

Reference and Administrative Details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

The Trustees

The trustees who served the charity during the period were as follows:

Tanina Baronello
Estelle Baronello
Gail McMaster
Hannah Milroy

Structure, Governance and Management

Governing Document

Accessibility Yields Empowerment Girvan is a Scottish Charitable Incorporated Organisation. It is governed by its constitution and is registered as a charity under number SC053190

Appointment of Trustees

At each AGM, the members may elect any member to be a trustee. The board may at any time co-opt any member to be a trustee.

Trustee Induction and Training

New Trustees undergo induction and training to brief them on their legal obligations under charity law, the content of the constitution, the leadership team and decision making processes, the business plan and recent financial performance of the organisation.

Organisation

The trustees administer the charity. A meeting of the trustees is held at least six times in each year with any trustee being in a position to call a meeting of trustees in addition to this.

No trustee may serve as an employee of the charity.

ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

The Trustees of A.Y.E. Girvan are pleased to present the organisation's Annual Report for the period April 2025 to March 2026.

A.Y.E. Girvan was established to address the impact of poverty on people in Girvan and the surrounding villages. Throughout this reporting period, the organisation has continued to strengthen its role within the local community while progressing towards the delivery of sustainable childcare and support services.

The organisation continues to be guided by the principles of the United Nations Convention on the Rights of the Child (UNCRC), ensuring that children's wellbeing, participation, safety, and rights remain central to all activities and future service planning.

Community Support and Poverty Relief

Throughout the reporting period, A.Y.E. Girvan continued to deliver practical support initiatives aimed at addressing poverty and financial hardship within the local community.

The organisation continued operating its Hygiene Bank initiative, providing essential toiletries and personal care products to individuals and families experiencing financial difficulties. Trustees recognise that access to hygiene products is fundamental to dignity, confidence, health, and wellbeing, and demand for this support has remained consistent throughout the year.

In addition to direct support provision, the organisation has undertaken community consultation work to identify further symptoms of poverty and disadvantage within Girvan and the surrounding villages that are not currently being addressed through existing services. This engagement with local residents, families, and community partners will help shape the future direction of the organisation and inform the development of future projects and support initiatives.

Childcare Development and Premises

A major focus during the reporting period continued to be the development of after-school childcare provision.

Unfortunately, the organisation was unsuccessful in securing the building that had initially been identified as a long-term premises for service delivery. While this was disappointing, Trustees remained committed to progressing the project and continued exploring alternative options within the community.

A significant breakthrough came when The Wave Community Hub reached out to support the organisation by offering the use of space within their premises on Dalrymple Street, Girvan. This partnership represented a major step forward for A.Y.E. Girvan and enabled the organisation to begin delivering after-school childcare provision in January 2026.

Trustees would like to place on record their sincere gratitude to The Wave Community Hub for their support, partnership, and belief in the organisation's vision for local children and families.

Prior to the launch of the after-school provision, the organisation continued delivering lunchtime clubs within both local schools. These sessions provided opportunities for creativity, play, engagement, and relationship building with local children while helping to maintain community links and consultation with young people.

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TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

Employment and Staff Development

During this reporting period, A.Y.E. Girvan recruited and trained four new members of staff, all of whom are local people who also access the childcare provision.

The Trustees are particularly proud of this achievement as it reflects the organisation's wider commitment to reducing barriers to employment within the local community. By creating flexible local employment opportunities connected to childcare provision, the organisation has been able to support parents and carers into work while also strengthening the sustainability and community-led nature of the service.

Staff training and development remained a key priority throughout the year to ensure that all employees are equipped with the knowledge, skills, and safeguarding awareness required to deliver high-quality childcare and family support services.

Community Engagement and Partnership Working

A.Y.E. Girvan continues to place strong emphasis on partnership working and community engagement.

Throughout the reporting period, the organisation attended local events, worked collaboratively with schools and community organisations, and continued to strengthen relationships across the third sector and wider community networks.

These partnerships have been instrumental in supporting the organisation's growth, improving community awareness of available support, and ensuring that services remain responsive to local need.

In March 2026, A.Y.E. Girvan held its second birthday celebration event at The Wave Community Hub. The event was delivered as a free family party for the local community and was incredibly well attended. The celebration brought together children, families, partner organisations, and local supporters, highlighting the significant growth and positive impact of the organisation during its first two years.

The event also received widespread positive coverage within the local press, helping to further raise awareness of the organisation's work and future ambitions.

ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

Looking Forward

Over the coming year, A.Y.E. Girvan will continue to focus on strengthening and developing its after-school provision while exploring opportunities for further childcare and family support services.

The organisation will continue:

- Delivering after-school childcare provision.
- Operating the Hygiene Bank and Baby Milk Bank initiatives.
- Developing new projects informed by community consultation.
- Supporting local families experiencing poverty and disadvantage.
- Building partnerships with local schools and organisations.
- Creating local employment opportunities and reducing barriers to work.

While challenges relating to premises and infrastructure have continued throughout the organisation's development, Trustees are proud of the progress made during this reporting period. The successful launch of after-school provision, continued community support work, and growing local partnerships represent significant achievements for a relatively new organisation.

The Trustees would like to thank staff, volunteers, partner organisations, funders, and the wider community for their continued support, encouragement, and belief in the organisation's vision. Together, we are building services that support children, young people, and families while helping to create a stronger, more connected, and more resilient community across Girvan and the surrounding villages.

Approved by the Trustees on 28/07/26 and signed on their behalf.



Tanina Baronello
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 7 to 9

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. 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 independent examiner's statement

My examination is 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 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.



Kevin Mowat CA
Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

29/07/2026

ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN**RECEIPTS AND PAYMENTS ACCOUNT****YEAR ENDED 31 MARCH 2026**

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
RECEIPTS				
Grants Received	6,800	42,102	48,902	56,065
Donations	-	-	-	80
Childcare Income	654	-	654	-
Other income	<u>4</u>	<u>-</u>	<u>4</u>	<u>5</u>
TOTAL RECEIPTS	7,458	42,102	49,560	56,150
PAYMENTS				
Payment for Charitable Activities				
Running Costs				
Wages	-	30,257	30,257	7,061
Pension	-	363	363	56
Local Events	-	-	-	497
Lunch Club	143	90	233	-
Repairs & Renewals	<u>-</u>	<u>-</u>	<u>-</u>	<u>607</u>
	<u>143</u>	<u>30,710</u>	<u>30,853</u>	<u>8,221</u>
Administration Costs				
Rent	347	694	1,041	-
Telephone	-	20	20	-
Post, Stationery & Office Supplies	297	-	297	-
Insurance	396	-	396	501
Licences & Subscriptions	52	55	107	-
Training	-	77	77	137
Professional fees	-	-	-	300
Childcare activities	<u>520</u>	<u>838</u>	<u>1,358</u>	<u>432</u>
	<u>1,612</u>	<u>1,684</u>	<u>3,296</u>	<u>1,370</u>
TOTAL PAYMENTS	<u>1,755</u>	<u>32,394</u>	<u>34,149</u>	<u>9,591</u>
SURPLUS FOR YEAR	<u>5,703</u>	<u>9,708</u>	<u>15,411</u>	<u>46,559</u>

ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

STATEMENT OF BALANCES

AS AT 31 MARCH 2026

	Unrestricted Funds	Restricted Funds	Total 2026
	£	£	£
BANK BALANCES AND CASH IN HAND			
Opening balances	6,332	40,227	46,559
Surplus for year	<u>5,703</u>	<u>9,708</u>	<u>15,411</u>
Closing Balances	<u>12,035</u>	<u>49,935</u>	<u>61,970</u>

Approved by the Trustees on 28/07/26 and signed on their behalf.


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Tanina Baronello
Trustee

ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

1 BASIS OF ACCOUNTING

The accounts have been prepared under the receipts and payments basis and are in accordance with The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. NOTICE AND PURPOSE OF FUNDS

Unrestricted funds are those that may be used at the discretion of the trustees, in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year, the charity received the following restricted income:

	£
National Lottery	37,209
Assell Valley	<u>4,893</u>
	<u>42,102</u>