APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2025	To	31	03	2026

Reference and administration details

Charity name	Ayrshire Communities Education and Sport
Other names charity is known by	ACES
Registered charity number	SC037477
Charity's principal address	1 River Walk
	Kilwinning
	Postcode KA13 7EE

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Margaretann McNeil	Chair		
2	Scott Menzies	Treasurer		
3	Mary Young	Letting Secretary		
4	Courtney McCabe			
5	Jean Young	Asst treasurer		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Charitable Unincorporated Association governed by a constitution

Trustee recruitment and appointment

Trustees are appointed or reappointed by the members at the AGM

Objectives and activities

Charitable purposes

"the advancement of public participation in sport", "the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended", "the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage"

Summary of the main activities in relation to these objects

During the year, ACES continued to support local children, young people, families and older residents through a range of community programmes. Its school awareness programme expanded into East Ayrshire, helping young people understand social issues, make safer choices and build confidence. ACES provided a record number of festive food parcels and selection boxes, supporting families experiencing poverty and hardship. Holiday hunger clubs operated throughout the school holidays, providing nutritious meals, snacks and affordable activities. The organisation also tackled loneliness and isolation by providing safe, welcoming spaces. Future Stars supported young people through qualifications, training and volunteering, helping them progress towards education and employment.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

We provided trips and event to local children who might not have experienced them without us, we also organised Operation Santa in which we went around the local town handing out small "gifts" to local children. we do this with the support of local businesses and community.

Financial review

Brief statement of the charity's policy on reserves

The group do not currently have a reserve policy but this is something that we will look into creating.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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Other optional information

The trustees are grateful to our staff, volunteers, funders and community partners. Their continued support has enabled ACES to respond to local needs and provide valuable opportunities for children, young people and families.

ACES identified an outstanding liability to HM Revenue and Customs relating to historic PAYE obligations. The trustees have taken professional advice and strengthened the charity's financial monitoring and governance arrangements. A formal repayment plan has been agreed with HMRC, and affordable monthly payments are being maintained to reduce the balance. The trustees continue to monitor the arrangement closely and are satisfied that the repayments can be managed alongside the charity's ongoing commitments and delivery of services.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	JEAN YOUNG	
Full name(s)	JEAN YOUNG	
Position (e.g. Chair)	ASSISTANT TREASURER	
Date	16/09/2026	

APPENDIX 2

Ayrshire Communities Education & Sport **SC037477**

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	01	04	2025	to	31	03	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	205				205	1,910
Legacies					-	
Grants		85,249			85,249	76,687
Receipts from fundraising activities					-	
Gross trading receipts					-	6,153
Income from investments other than land and buildings	181				181	144
Rents from land & buildings	9,781				9,781	7,887
Gross receipts from other charitable activities	16,175	9,105			25,280	9,302
					-	
A1 Sub total	26,341	94,354	-	-	120,695	102,084
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	26,341	94,354	-	-	120,695	102,084
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	4,507				4,507	5,912
Investment management costs					-	
Payments relating directly to charitable activities	27,149	68,137			95,286	89,504
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	182
Preparation of annual accounts					-	
Legal costs					-	
Other	826				826	4,200
					-	
A3 Sub total	32,482	68,137	-	-	100,618	99,797
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	32,482	68,137	-	-	100,618	99,797
Net receipts / (payments)	(6,140)	26,218	-	-	20,077	2,287
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(6,140)	26,218	-	-	20,077	2,287

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Ayrshire Communities Education & Sport

SC037477

Section B Statement of balances

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	Cash and bank balances at start of year	11,723	7,368			19,091	16,804
	Surplus / (deficit) shown on receipts and payments account	(6,140)	26,218			20,078	2,287
						-	
						-	
	Cash and bank balances at end of year	5,583	33,586	-	-	39,169	19,091

(Agree balances with receipts and payments account(s))

B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	Total	-	-

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Total	-	-	-

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
	Total	-	-

B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	JEAN YOUNG	JEAN YOUNG	16/09/26

Ayrshire Communities Education & Sport SC037477

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name Ayrshire Communities Education & Sport,						
Registered charity number	**SC037477**						
On the accounts of the charity for the period	Period start date Day: **01**	Month: **04**	Year: **2025**	**to**	Period end date Day: **31**	Month: **03**	Year: **2026**
Set out on pages					(remember to include the page numbers of additional sheets)		

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) 2005 Act 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 [other than that disclosed on the attached page*]

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.

Signed:	Susan Manson.	**Date:**	16/9/26.
Name:	Susan Manson		
Relevant professional qualification(s) or body (if any):	A.C.I.E		
Address:	27 Vernon Street Saltcoats KA21 5HE		

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

The charity has been in contact with HMRC and an agreement has been made with them.

Processes have also been put in place to help prevent similar issues from occurring in the future.