

**ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN**

**RECEIPTS AND PAYMENTS ACCOUNT**

**PERIOD 14 MARCH 2024 TO 31 MARCH 2025**

**CHARITY NUMBER: SC053190**



**Galbraith  
Pritchards**  
CHARTERED ACCOUNTANTS  
& BUSINESS ADVISORS

**ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN**

**FINANCIAL STATEMENTS**

**PERIOD ENDED 31 MARCH 2025**

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## **ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN**

### **TRUSTEES AND PROFESSIONAL ADVISERS**

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**Registered Charity Name** Accessibility Yields Empowerment Girvan

**Charity Number** SC053190

**Trustees** Tanina Baronello  
Estelle Baronello  
Emma Frew (resigned October 2025)  
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**

**PERIOD ENDED 31 MARCH 2025**

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The Trustees have pleasure in presenting their report for the period ended 31 March 2025.

#### **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  
Emma Frew  
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**

#### **PERIOD ENDED 31 MARCH 2025**

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##### **Achievements and Performance**

A.Y.E. Girvan was established by a group of local individuals who shared a concern about the growing impact of poverty and inequality on people living in Girvan and the surrounding villages. The organisation was founded in response to the lack of accessible services and affordable childcare locally, alongside a wider recognition that many families were struggling with financial hardship, and social isolation.

From the outset, the Trustees recognised that childcare is about far more than supervision. Quality childcare creates opportunities for children to learn, develop confidence, build relationships, and feel safe and supported. It also enables parents and carers to access employment, education, and training opportunities, improving outcomes for entire families and strengthening the wider community.

This belief has remained central to the organisation's work throughout the reporting period. At the heart of A.Y.E. Girvan's development is a commitment to the principles of the United Nations Convention on the Rights of the Child (UNCRC). Trustees are committed to ensuring that children's rights, wellbeing, participation, and safety are embedded throughout the organisation's activities and future service delivery.

##### **Early Community Support Projects**

While the long-term aim of A.Y.E. Girvan has been the development of after-school and holiday childcare services, the organisation's first active projects focused on responding to immediate need within the local community.

The Trustees recognised that many families were facing increasing financial pressures due to the rising cost of living. Essential items such as toiletries and infant feeding products were becoming unaffordable for some households, impacting dignity, health, and wellbeing. In response, A.Y.E. Girvan established practical support initiatives to help local families during periods of hardship.

One of the organisation's first projects was the distribution of hygiene products through The Hygiene Bank. Through this initiative, essential toiletries and personal care items were provided to individuals and families who otherwise may have struggled to access them. Trustees recognised that access to hygiene products is fundamental to wellbeing, confidence, and dignity, and the project was welcomed by the local community.

Alongside this work, the organisation developed a Baby Milk Bank to support families with infants who were experiencing financial hardship. This initiative enabled A.Y.E. Girvan to provide practical assistance to parents and carers during the early stages of parenthood, helping to reduce some of the pressures associated with infant feeding and the rising cost of living.

These projects represented the organisation's first direct community interventions and helped establish trusted relationships with local families, community organisations, and partner agencies. They also reinforced the charity's wider commitment to tackling poverty and inequality in practical, compassionate, and community-led ways.

## **ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN**

### **TRUSTEES ANNUAL REPORT**

**PERIOD ENDED 31 MARCH 2025**

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#### **Organisational Development**

During the reporting period, Trustees focused on building strong foundations for the future delivery of sustainable childcare and family support services.

A major milestone was achieved in October 2024 with the appointment of our Manager of Childcare, funded through the support of Carrick Futures. This appointment enabled the organisation to begin the detailed planning and preparatory work required to establish a high-quality childcare provision that meets Care Inspectorate standards and reflects local need.

Significant work was undertaken during this period, including:

- Developing policies and procedures in line with Care Inspectorate requirements.
- Researching training and development opportunities.
- Preparing safeguarding and operational systems.
- Developing governance and compliance procedures.
- Monitoring updates to childcare regulations and food standards guidance.
- Gathering resources and preparing operational plans for future service delivery.

Although the organisation was unable to launch childcare services during the reporting period, Trustees are satisfied that substantial progress was made in ensuring the organisation is fully prepared to move forward once suitable premises are secured.

#### **Community Engagement and Participation**

Community engagement has remained a central part of A.Y.E. Girvan's development.

Throughout the reporting period, the organisation worked to build relationships with local schools, families, support organisations, and community networks. School-based lunchtime workshops were delivered to engage directly with children through creative and educational activities while also providing opportunities for consultation around future after-school services.

These workshops enabled children to share their views, ideas, and aspirations for future services, ensuring that the organisation's development remained child-centred and informed by the voices of local young people.

The organisation also engaged with a range of local and regional networks, including:

- Childcare Forums
- VASA networks
- Local Place Planning
- Community partnership meetings and events

In March 2025, A.Y.E. Girvan celebrated its first anniversary with a successful community event that brought together local organisations, community groups, and families. The event demonstrated the strong support that exists for the organisation within the community and reinforced its growing role as a local partner and connector.

## **ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN**

### **TRUSTEES ANNUAL REPORT**

**PERIOD ENDED 31 MARCH 2025**

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#### **Premises and Operational Challenges**

The most significant challenge faced during the reporting period was securing suitable long-term premises for the delivery of childcare services.

The former Girvan library building was identified as a potential location that could provide an excellent long-term base for the organisation. However, delays and uncertainty surrounding the availability of the building prevented progress toward Care Inspectorate registration and operational launch during the reporting period.

Alternative venues were explored, but cost and practical limitations meant that no suitable option was secured. Despite these setbacks, Trustees remained committed to progressing the project and continued to actively explore all available opportunities.

Rather than delaying wider development work, the organisation used this time productively to strengthen governance, prepare operational systems, gather resources, and ensure readiness for future delivery.

Trustees remain confident that the work completed during this period has created strong foundations for future growth and service delivery.

#### **Funding and Financial Position**

A.Y.B. Girvan has benefited from strong support from funders, community organisations, and local partners throughout the reporting period.

The Trustees are satisfied that the organisation remains in a stable financial position and that funds have been carefully managed in line with the charity's aims and objectives. Funding opportunities continue to be explored to support staffing, premises development, and the future delivery of services.

## ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN

### TRUSTEES ANNUAL REPORT

PERIOD ENDED 31 MARCH 2025

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#### Looking Forward

Over the coming period, A.Y.E. Girvan will continue to focus on:

- Securing suitable premises for childcare provision.
- Progressing Care Inspectorate registration.
- Launching after-school and holiday childcare services.
- Expanding practical family support initiatives.
- Strengthening community partnerships and engagement.
- Securing additional funding to support long-term sustainability.

Although progress has at times been slower than anticipated due to external barriers relating to premises and infrastructure, Trustees are proud of the strong foundations that have been established during the organisation's early years.

The Trustees would like to thank staff, volunteers, funders, partners, and local families for their continued support, encouragement, and belief in the organisation's vision.

Together, we are building services that will support children, young people, and families for many years to come, while helping to create a stronger, more connected, and more resilient community across Girvan and the surrounding villages.

Approved by the Trustees on 26/05/2026 and signed on their behalf.

  
.....  
**Tanina Baronello**  
Trustee



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN**

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I report on the accounts of the charity for the period ended 31 March 2025 which are set out on pages 8 to 10

### **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

27/05/2026

**ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN****RECEIPTS AND PAYMENTS ACCOUNT****PERIOD ENDED 31 MARCH 2025**

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	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>
<b>RECEIPTS</b>			
Grants Received	7,216	48,849	56,065
Donations	80	-	80
Other income	<u>5</u>	<u>-</u>	<u>5</u>
<b>TOTAL RECEIPTS</b>	<b>7,301</b>	<b>48,849</b>	<b>56,150</b>
<b>PAYMENTS</b>			
<b>Payment for Charitable Activities</b>			
<b>Running Costs</b>			
Wages	-	7,061	7,061
Pension	-	56	56
Local Events	497	-	497
Repairs & Renewals	<u>-</u>	<u>607</u>	<u>607</u>
	<u>497</u>	<u>7,724</u>	<u>8,221</u>
<b>Administration Costs</b>			
Insurance	275	226	501
Training	55	82	137
Professional fees	-	300	300
Childcare activities	<u>142</u>	<u>290</u>	<u>432</u>
	<u>472</u>	<u>898</u>	<u>1,370</u>
<b>TOTAL PAYMENTS</b>	<b><u>969</u></b>	<b><u>8,622</u></b>	<b><u>9,591</u></b>
<b>SURPLUS FOR YEAR</b>	<b><u>6,332</u></b>	<b><u>40,227</u></b>	<b><u>46,559</u></b>

**ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN**

**STATEMENT OF BALANCES**


**AS AT 31 MARCH 2025**

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	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>BANK BALANCES AND CASH IN HAND</b>			
Opening balances	-	-	-
Surplus for year	<u>6,332</u>	<u>40,227</u>	<u>46,559</u>
Closing Balances	<u>6,332</u>	<u>40,227</u>	<u>46,559</u>

Approved by the Trustees on 26/05/2026 and signed on their behalf.

**Tanina Baronello**  
Trustee



## **ACCESSIBILITY YIELDS EMPOWERMENT GIRVAN**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **PERIOD ENDED 31 MARCH 2025**

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#### **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:

	£
Carrick Futures	47,758
Girvan Community Council	491
Girvan Town Team	250
South Ayrshire LLP	<u>350</u>
	<u>48,849</u>