

PERFORMANCE AND AUDIT SUB-COMMITTEE

MINUTES OF MEETING HELD ON TUESDAY 20 AUGUST AT 1600 HOURS IN THE DE WALDEN SUITE, DEAN CASTLE COUNTRY PARK, KILMARNOCK

PRESENT: Independent Trustees Jim Roberts; Andy Wilson; and Councillor Linda Mabon, Trustee

ATTENDING: Anneke Freel, Chief Officer; Jackie Biggart, Executive Lead: People, Policy and Performance; Paul Mathieson, Executive Lead: Places, Projects and Programmes; Lorraine Russell, Strategic Lead: Creating a Solid Foundation for Growth; and Carleen Fitzgerald, Development Officer: Organisational Administration; all East Ayrshire Leisure Trust; Sally Cheeney, Senior Statutory Auditor, Azets Audit Services

CHAIR: Independent Trustee, Jim Roberts.

APOLOGIES

1. Councillor Graham Boyd; Trustee

DECLARATIONS OF INTEREST

2. N/A

MINUTES OF PREVIOUS MEETING

3. Were submitted and approved as a correct record of the Minutes from the meeting of the Performance and Audit Sub-Committee held on 4 June 2024 (circulated).

PERFORMANCE REPORT APRIL - JUNE 2024 (Q1)

4. There was submitted a report dated 19 August 2024 (circulated) by the Chief Officer, which provided details of the Trust's performance for the period April - June 2024, the first quarter of the 2024/25 financial year. In line with the organisational review, Strategic Vision and Corporate Delivery Plan, the performance report has been separated into 3 documents: East Ayrshire Leisure Performs; Corporate Delivery Plan Record of Progress; and Financial Performance.

During discussion on the report, the following was noted:

- Attendance figures across Trust venues was 470,884 which is a decrease by 14% compared to the same period in 2023/24. This was mainly due to the Palace Theatre/Grand Hall being closed.
- Libraries are showing an increase of nearly 11% as new activities and services have been introduced.
- St Joseph's Leisure Centre showing an increase of 74% due to the relocation of dance shows from the Grand Hall to Leisure Centre. Increase of 26% at Stewarton Area Centre and Cumnock Town Hall due to relocation and introduction of a community programme.
- Risk Register - new risk identified relating to the cancellation of large scale strategic events.

- This report covers the start of the new Corporate Delivery Plan 2024-26 which included 46 strategic outputs. Work has started on 34 (74%) of the outputs.
- Organisational Learning – Use of Personal Mobile Phones in the Workplace – do's and don't's reminder issued to staff, and included in Staff Newsletter and Staff Induction.
- Projected outturn at 30 June 2024 is a surplus position of £10,000.
- Active Community Hubs currently in an adverse position resulting from a historic adverse variance within income. Pension costs rates have reduced temporarily for 2 years, £20,000 will be used for Active Community Hub and future target will be looked at.

It was agreed:

- (i) to approve the East Ayrshire Leisure Performs Report for the period April – June 2024;
- (ii) to otherwise note the content of this report.

2023/24 ANNUAL REPORT AND ACCOUNTS

5. There was submitted a report dated 6 August 2024 (circulated) by the Chief Officer, presenting the 2023/24 Report and Accounts to Trustees for approval.

Sally took the meeting through the report and the following was noted:

- Azets do not propose any modifications to their audit opinion which is unqualified.
- There were no changes to the audit approach as set out in the letter dated 24 April 2024.
- Statutory accounts are produced and brought to Trustees annually, management accounts are quarterly.
- Pension movements have been separated within the report to make it clearer.
- Azets did not find any indications of management override of controls within the year.
- Fraud in income recognition – Azets were satisfied that there were no concerns and that income was fairly stated in the financial statements.
- There were no issues affecting the Trust's ability to continue as a going concern.
- Estimate and judgements – no issues were identified in relation to pension assumptions.
- Unadjusted misstatements – confirmed that all unadjusted differences are collectively and individually under materiality.
- The Chair thanked Azets Audit Services and Officers from Trust for the hard work carried out to produce this report.
- The 2023/24 Report and Accounts, and Management Representation letter will be submitted to the AGM meeting on 24 September 2024 to be signed and then sent to Azets.

It was agreed:

- (i) to approve the 2023/24 Report and Accounts;
- (ii) to approve the letter of Representation to accompany the accounts; and
- (iii) to otherwise note the content of this report.

ANY OTHER COMPETENT BUSINESS

6. N/A

DATE OF NEXT MEETING

7. East Ayrshire Leisure AGM/Board of Trustees – 24 September 2024
Performance & Audit Sub-Committee – 19 November 2024

The meeting terminated at 16.35 hours.