

# PERFORMANCE & AUDIT SUB COMMITTEE

Date: 18 May 2021

Location: Microsoft Teams

Start time: 4pm

<b>AGENDA</b>			
<b>AGENDA ITEM</b>	<b>FOR NOTING</b>	<b>FOR DISCUSSION</b>	<b>FOR APPROVAL/ DECISION</b>
<b>1. Apologies for Absence</b>	✓		
<b>2. Declarations of Interest</b>	✓		
<b>3. Notes of Previous Meeting – 9 February 2021 (Pages 1-3)</b>	✓		
<b>4. Performance Report Jan – Mar 2021 and Annual Highlight Report (Pages 4-82)</b>			✓
<b>5. External Audit Plan 2020-21 (Pages 83-95)</b>			✓
<b>6. Internal Audit Plan 2021-22 (Pages 96-98)</b>			✓
<b>7. Staff Recognition Award</b> This is a restricted document and not for onward circulation (Pages 99-102)			✓
<b>8. AOCB</b>			
<b>9. Dates of Next Meetings:</b> <b>Trust Board:</b> 1 June 2021 <b>Performance &amp; Audit Sub-Committee:</b> 17 August 2021			

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## **PERFORMANCE AND AUDIT SUB-COMMITTEE**

### **MINUTES OF MEETING HELD ON TUESDAY 9 FEBRUARY 2021 AT 1600 HOURS**

**PRESENT:** Independent Trustees Robin Hume; Jackie Livingston; and June Minnery; and Councillors Neil McGhee; and Clare Maitland Trustees

**ATTENDING:** Anneke Freel, Chief Officer; Jackie Biggart, Head of Corporate Services; Lorraine Russell, Finance and Business Development Manager; and Carleen Fitzgerald, Engagement Support Officer; all East Ayrshire Leisure Trust

**APOLOGIES:** N/A

**CHAIR:** Independent Trustee, Robin Hume.

#### **DECLARATIONS OF INTEREST**

1. No declarations of interest were made.

#### **MINUTES OF PREVIOUS MEETING**

2. There were submitted and approved as a correct record the Minutes of the meeting of the Performance and Audit Sub-Committee held on 10 November 2020 (circulated).

#### **PERFORMANCE REPORT OCTOBER - DECEMBER 2020 (Q3)**

3. There was submitted a report dated 12 January 2021 (circulated) by the Chief Officer, which provided details of the Trust's performance for the third quarter of the financial year 2020/21 (October to December 2020). Whilst the report provides Trustees with a detailed analysis of Trust performance in the period, it is set within a context of an unprecedented situation brought about by lockdown restrictions associated with Covid-19. Whilst there was an ease in lockdown restrictions affecting leisure services in July 2020, new ways of working were required to take account of government guidance.

During discussion on the report, the following was noted:

- Projecting a positive variance of £150k which has been maximised by successful resilience external funding bids, along with the Job Retention Scheme, and the redeployment of staff to support NHS and East Ayrshire Council.
- Decrease in overall attendance of 81% compared to this period last year.
- E-Books continues to grow with an increase of 106%, along with Annanhill Golf Course which is up by 92% compared to the same period last year.
- Information on Quarter highlights has been included within the main report.
- Performance Scorecard – will be reviewed in the future.
- Risk Register – no changes

It was agreed:

- (i) to approve the transfer of £10k from allocated reserves to fund essential COVID expenditure;
- (ii) to approve the East Ayrshire Leisure Performs report for the period October to December 2020; and

- (iii) to otherwise note the content of this report.

### **CHARGES FOR SERVICES 2021/22**

4. There was submitted a report dated 26 January 2021 (circulated) by the Chief Officer which puts forward proposals for charges of services for 2021/22.

The Chief Officer drew attention to a number of highlights in the report:

- Plan to go cashless as of 1 April and East Ayrshire gift card can also now be used within facilities.
- Proposal to change category Under 16s to Under 18s, this will be beneficial for engaging with more young people across our services.
- For Carers/Support Workers accompanying a client but does not participate, there will be no charge, and if participating there will be the same concessionary charge.
- Corporate Membership offer has been developed for organisations with more than 50 employees.
- Annanhill Golf Course – further remedial work planned for next year, the Trust has applied for funds for path works and ponds. Propose to keep season tickets at an affordable low rate and introduce an early bird offer.
- Affiliation to East Ayrshire Sports Council discount will continue.

It was agreed:-

- (i) to approve the schedule of charges attached as appendix I; and  
(iii) otherwise note the contents of the report.

### **TRUST BUDGET 2021/22**

5. There was submitted a report dated 26 January 2021 (circulated) by the Chief Officer confirming the Trust's budget position for 2021/22 and shows how the savings target of £190,750 will be achieved.

It was agreed:-

- (i) to approve the budget position shown in this report; and  
(iii) otherwise note the contents of the report.

### **STAFF RECOGNITION AWARD**

6. There was submitted a report dated 26 January 2021 (circulated) by the Head of Corporate Services which provided details of nominations for the East Ayrshire Leisure's Staff Recognition Scheme for the period October to December 2020 for consideration and proposals for the development of the scheme.

It should be noted that the purchase of East Ayrshire Gift cards for non-furloughed staff has been discussed with Trade Unions who fully approve and agree that these staff should be acknowledged for going above and beyond.

It was agreed:-

- (i) to approve the nominations for the Internal and External Staff Recognition Award;  
(ii) to approve the purchase of East Ayrshire Gift cards for non-furloughed staff;

- (iii) to approve the review of previous nominations where annual quota has not been met;  
and
- (iv) otherwise note the contents of the report.

**ANY OTHER COMPETENT BUSINESS**

7. N/A

The meeting terminated at 1640 hours.

# PERFORMANCE AND AUDIT SUB COMMITTEE

## PERFORMANCE REPORT JANUARY – MARCH 2021

### ANNUAL DELIVERY PLAN HIGHLIGHTS

Date: 18 May 2021

Agenda Item: 4

Report by: Anneke Freel, Chief Officer

#### 1. PURPOSE OF REPORT

- 1.1 This report provides details of the Trust's performance for the period January to March 2021, the fourth quarter of the 2020/21 financial year. It also provides a summary of performance throughout 2020/21.
- 1.2 Whilst the report provides Trustees with a detailed analysis of Trust performance in the period, it is set within a context of an unprecedented situation brought about by lockdown restrictions associated with Covid 19. East Ayrshire entered level 4 restrictions on the 24<sup>th</sup> December 2020 and all venues, except for Dean Castle Country Park (outdoor spaces only) and Annanhill Golf Course, have been closed throughout the period.

#### 2 FINANCIAL PERFORMANCE

- 2.1 The East Ayrshire Leisure Performs Q4 report provides detail of the Trust's financial performance for the period January to March 2021. The lockdown restrictions and the subsequent closure of all venues has resulted in limited generation of income during this period.
- 2.2 However, we are now in a position to project a positive variance of £510,439. This variance is a significant improvement from the projection at quarter 3, which was £150,000 positive. This movement in projections is predominantly due to the extended closure period which led to a greater claim from the Coronavirus Job Retention Fund and the subsequent reduction in expenditure. The table below provides an analysis of the positive variance.

	£	Notes
<b>Qtr 3 Projected Net Expenditure/(Income) 2020/21</b>	<b>- 150,000</b>	
Additional CJRS funding received not projected Qtr 3	- 160,843	At Qtr 3 had projected £87k in CJRS funds for Qtr 4 with reductions made each month from the December claimed amount to be prudent compared with actual Qtr 4 claims totalling £247,843.01 (£160,843.01 more than had anticipated) due to restrictions from December continuing for the whole period and the CJRS review scheduled for January being cancelled - had anticipated a drop in the rate at that point but rate remained at 80%
Designated Items	- 30,750	Projected at Qtr 3 but not thru
Bank staffing	- 25,000	Bank projection included at Qtr 3 not utilised Qtr 4 - had allowed for potential reactivation of services before year end

Property Costs (Gas/Elec/Water)	- 31,661	Tend to project to budget
Refuse costs	- 16,302	Tend to project to budget
PRS	- 11,092	Tend to project to budget
Equipment Repairs & Maintenance	- 12,304	Tend to project to budget
Cleaning Equipment & Supplies	- 9,715	Tend to project to budget
Fuel	- 5,578	Tend to project to budget
Irrecoverable VAT	- 5,449	Tend to project to budget
Match funding for anticipated MGS application	- 6,500	Match funding for future museums project identified but no application was submitted by year end
<b>Movements since Qtr 3 total</b>	<b>- 315,193</b>	
	<b>- 465,193</b>	

<b>2020/21 Actual Outturn</b>	<b>- 510,439</b>	
<b>Difference</b>	<b>45,246</b>	Other cumulative miscellaneous movements

2.3 £110,000 of the surplus to be allocated to retained reserves to increase the retained reserves to £250,000. The remaining £369,689 will be transferred to unallocated reserves for future designation.

2.4 The meeting on 9 Feb 2021 approved a reallocation of allocated reserves of £10,000 from Dower House upgrades to essential COVID expenditure. As this COVID expenditure has been funded in financial year 2020-21 it is recommended that these funds are now reallocated to unallocated reserves.

**3 Q4 PERFORMANCE STATISTICS**

3.1 As could be expected there has been an overall decrease of 96% in attendances for quarter 4 compared to quarter 4 in 2019/20. However, as previously reported, there have been some numbers that we have not been able to record effectively that would potentially impact on the overall figure, particularly at Dean Castle Country Park where numbers are recorded through the visitor centre. A new visitor recording system is currently being developed for the Country Park to monitor the number of visitors using the park itself.

3.2 Some areas of the business have seen a significant rise during the period. E-books has continued to grow with a fantastic 120% increase compared to quarter 4 in 2019/20. Housebound Library Services also saw a rise of nearly 15%, demonstrating our ongoing commitment to work with the most vulnerable people within our communities. Housebound and mobile libraries were reactivated in February 2021. Annanhill Golf Course has continued to perform well with an outstanding increase of 375% on Q4 of 2019/20. In real terms this is an increase from 783 to 3723 rounds of golf between January and March. This is a significant improvement in performance at Annanhill Golf Course and early indication suggests that this positive trend will continue into 2021/22.

## PERFORMANCE AND AUDIT SUB COMMITTEE

### 4 2020/21 PERFORMANCE STATISTICS

- 4.1 2020/21 was a difficult year for all sectors in our community. The ongoing closures and restrictions brought about by Covid-19 led to a decrease in performance statistics of 89% compared to the targets that were set for the year. Before the pandemic hit, we had set ourselves a target of 2,593,087 visits to our venues and our activities. The actual figure for 2020/21 was 278,970. Despite this significant reduction, the team have excelled and demonstrated innovation, commitment and diligence to ensure that East Ayrshire Leisure Trust is a resilient organisation at the heart of the community.

### 5 QUARTER 4 HIGHLIGHTS

- 5.1 Quarter 4 Performance Report (appendix 1) provides more detail on the activities that have been undertaken between January and March 2021. The following are highlights from the quarterly report.
- 5.2 During this period all campaigns were driven digitally through social media, YouTube, website and e-newsletters highlighting our online services and keeping customers and staff engaged and informed throughout this period. Some examples are highlighted below:
- BorrowBox - eBooks and e-audiobooks for current library members and encouraging more library member sign ups
  - Online fitness workouts and Workout@Home programme
  - Visual Art blended learning Secondary Schools programme – My Tribe
  - Raising awareness of works / closures at DCCP for visitors using the park for daily exercise
  - Online engagement with museum collections
- 5.3 A digital campaign commenced in March to promote the spring family activities at the Dean Castle Country Park, with the first social media post about the Easter Trail reaching 23,701 users with 278 comments and 124 shares. The Easter Trail was well used by visitors to the park who benefitted from a 10% discount at the Kiosk.
- 5.4 The Museums, Galleries Scotland funded Axiell Content Management System which aimed to deliver the migration of 80,000 items within the East Ayrshire Collections to a digital management system is at the testing stage. Work is ongoing with East Ayrshire Council to build space in the server to host this level of data. This is a fantastic achievement by the Collection Care team and will contribute significantly to our responsible management of the collections and support our accreditation and significance submissions.

### 6 2020/21 DELIVERY PLAN HIGHLIGHTS

- 6.1 2020/21 was a difficult year for all sectors in our community. The ongoing closures and restrictions brought about by Covid-19 led to a decrease in performance statistics of 89% compared to the targets that were set for the year. Before the pandemic hit, we had set ourselves a target of 2,593,087 visits to our venues and our activities. The actual figure for 2020/21 was 278,970. Despite this significant reduction, the team have excelled and demonstrated innovation, commitment and diligence to ensure that East Ayrshire Leisure Trust is a resilient organisation at the heart of the community. The following paragraphs outline some of the highlights from the most challenging year since the Trust was established in 2013. These successes are testament to the fact that our teams display our B.E.S.T. values regardless of the challenges that come our way. A more detailed account of 2020/21 and all of the work that has been done to react and recover from Covid-19 whilst continuing our commitment to the 2020-2022 Delivery Plan actions will be provided in the 2020/21 Annual Report to be presented at the Annual General Meeting in September 2021.

## PERFORMANCE AND AUDIT SUB COMMITTEE

### 6.2 Leisure Facility Plan

The 2020-22 Delivery Plan made a commitment to carry out an audit of all leisure facilities through East Ayrshire, regardless of who was responsible for the management of the facility. This audit was carried out and was the subject of a community consultation exercise. Unfortunately due to Covid19 restrictions the community engagement was as extensive as we had first intended. However, the information that we have compiled from the audit and the information from the community engagement exercise has allowed us to work on a draft Leisure Facility Plan. This plan will be presented to East Ayrshire Leisure Trust Board and East Ayrshire Council in 2022 with further community engagement on the draft plan further to being finalised.

### 6.3 Capital Improvement Projects

A number of capital projects were highlighted in the 2020-22 Delivery Plan. A full report on the capital programme will be presented to East Ayrshire Leisure Trust Board at their meeting in June 2022. However, significant progress was made to a number of venues in 2020/21. The lockdown period also provided us with the opportunity to work with East Ayrshire Council on additional projects to support business growth as we open up. A few examples are listed below:

- Dean Castle Restoration and Development Project was reactivated in January 2021, following Covid19 and contractor administration. The project is now progressing well. The Cultural Development Team has also reviewed the activity plan for the project to introduce a series of blended activities in response to the current restrictions.
- Initial works were completed for the move of Newmilns Library to Morton Hall in August 2020. However, further funding was identified by East Ayrshire Council with additional works being planned for 2022 included conservation of the stained glass windows.
- With the support of East Ayrshire Council, several of our sport and fitness venues have had significant investment. The Sports and Fitness Development Team has identified opportunities to expand the gym and fitness offer. The gym at the Hunter Fitness Centre has now been moved into the main hall, whilst the small gym space has been developed as a fitness suite for classes. Similarly, a new strength and fitness space has been installed at the Ayrshire Athletics Arena. Both of these projects will allow us to expand our membership offer.
- New drainage and a new stretch of ball fence have been installed at Annanhill Golf Course. The Property and Estates Development Team have also benefitted from a new tractor and associated attachments. This investment at the golf course is being reflected in the performance figures.

### 6.4 Stewarton Sports Centre

Stewarton Sports Centre has been renamed and is now known as the Rose Reilly Sports Centre. This change was requested by Stewarton Initiatives who wanted to recognise the success of one of Scotland's greatest ever female footballers who is from Stewarton. East Ayrshire Leisure Trust welcomed this change of name and Rose has now become a 'friend' of the team with regular photo opportunities with national and regional press.

### 6.5 East Ayrshire Recreation Plan

As outlined in the 2020-22 Delivery Plan, the Leisure Development Team have reviewed all core paths throughout East Ayrshire and developed a draft Recreation Plan which categorises routes in Core Paths; Local Paths and Hill Paths. East Ayrshire's Draft Recreation Plan 2021-2024 was available online for consultation throughout January and March. A full engagement campaign was developed to promote and engage with local communities, landowners and stakeholders with responses from 65 local, regional and national stakeholders. The responses will be reviewed to inform the final document which is scheduled for publication in Summer 2021.

## PERFORMANCE AND AUDIT SUB COMMITTEE

### 6.6 Staff Engagement and Wellbeing

Improved staff engagement has been one of the guiding principles in our 10 year Strategic Document. We have made a commitment to engage and involve staff in every aspect of East Ayrshire Leisure Trust's development. 2020/21 and the issues faced by the Covid-19 pandemic has demonstrated just how important this is. Throughout the year we have introduced the following:

- Staff newsletter
- Coffee Chats
- Development Manager team updates
- Unannounced visits
- Pre-reactivation venue visits
- Ongoing liaison with joint trade unions

### 6.7 External Audit

Despite the difficulties that the pandemic created, a decision was made to continue with the external audit as planned. This was more challenging than normal due to the need to use virtual methods to transfer information and meet with the auditors. However, once again we received an unqualified external audit.

### 6.8 Covid-19 Support

As well as ensuring the resilience and recovery of East Ayrshire Leisure Trust's facilities and services, we have been able to support East Ayrshire Council and other community groups throughout the year. Support has include:

- Working in child care hubs from March through to the return of schools in August 2020
- Providing venues and staff to support community food larders
- Seconding staff to bereavement and registrars to work alongside East Ayrshire Council officers
- Supporting community and school food delivery through the provision of drivers and vehicles
- Contributing to the NHS Track and Trace system by providing staff for over six months
- Providing venues for NHS vaccination and testing centres

It should be further noted, that many staff on furlough leave volunteered within their communities throughout the year to support local resilience.

## 7 RISK REGISTER

7.1 The risk register continues to be reviewed on a regular basis.

### **Recommendation/s:**

It is recommended that the Sub-Committee:

- i. Consider and approve the East Ayrshire Leisure Performs Report for the period January to March 2021; and
- ii. Approve the adjustments to reserves
- iii. Otherwise note the content of this report.

# PERFORMANCE AND AUDIT SUB COMMITTEE



Signature: *Anneke Freeel*

Designation: Chief Officer

Date: 30 April 2021



**EAST AYRSHIRE LEISURE PERFORMS**  
**QUARTER 4**  
**JANUARY TO MARCH**  
**2020/21**



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# PROGRESS AGAINST CORPORATE DELIVERY PLAN 2020-22

<b>N</b>	<b>NO PROGRESS</b>	<b>S</b>	<b>SOME PROGRESS</b>	<b>C</b>	<b>COMPLETE</b>
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## KEY

Chief Officer	CO	Finance & Business Development Manager	F&BDM	Leisure Development Manager	LDM
Head of Corporate Services	HCS	Cultural Development Manager	CDM	Property & Estates Development Manager	P&EDM
Relationship & Business Development Manager	R&BDM	Community & Performing Arts Development Manager	C&PDM	Sports Development Manager	SDM



## SHARING OUR VISION

### SHARING OUR VISION

Delivery Plan Output		Lead	Progress	Comments
<b>Action: We will introduce Customer Exchange evenings at key venues to ensure that customers have the opportunity to discuss the priorities for facilities and services</b>				
1	Organise 2 customer Exchange evenings each year at key venues	HCS	S	
<b>Action: We will be represented on appropriate community forums including community sports hubs, community councils and community action plan steering groups</b>				
2	Attend meetings of appropriate community groups or where relevant topics are on the agenda	HCS	S	
<b>Action: We will develop a Plan which complements our Strategic Objectives, utilising the full marketing mix and ensuring tailored campaigns are created.</b>				
3	Design a Communications Strategy	R&BDM	N	
4	Priorities for each area of our organisation will be identified and timetabled biannually	R&BDM	N	
5	Campaigns for each project will be created, implemented and monitored	R&BDM	S	<p>During Jan – March we were in national lockdown with our venues being closed to visitors. Our campaigns during this period were driven digitally through social media, YouTube, website and e-newsletters highlighting our online services and keeping customers and staff engaged and informed throughout this period. Some examples are highlighted below:</p> <ul style="list-style-type: none"> <li>• BorrowBox - eBooks and e-audiobooks for current library members and encouraging more library member sign ups</li> <li>• Online fitness workouts and Workout@Home programme</li> <li>• Raising awareness of works / closures at DCCP for visitors using the park for daily exercise</li> <li>• Online engagement with museum collections</li> </ul>

				<p>East Ayrshire's Draft Recreation Plan 2021-2024 was available online for consultation throughout Jan-March.</p> <p>A full engagement campaign was developed to promote and engage with local communities, landowners and stakeholders with responses from 65 local, regional and national stakeholders.</p> <p>A digital campaign commenced in March to promote the spring family activities at the Dean Castle Country Park, with the first social media post about the Easter Trail reaching 23,701 users with 278 comments and 124 shares. The page at that stage got 121 new followers.</p>
6	A digital marketing strategy will be developed to ensure maximum reach and continuous digital development	R&BDM	N	
7	A press and PR strategy will be developed to maximise coverage locally, nationally and through specialist press to drive visitor/audience growth	R&BDM	N	
8	Design, develop and deliver detailed evaluation strategy for all areas of Trust	R&BDM	S	As part of the proposed 2021/22 Internal Audit Plan EAC will undertake advisory work relating to evaluation methods that we currently employ and provide guidance on the best methods of evaluating our business and making recommendations for improvements. This will inform the evaluation strategy for the Trust.
<b>Action: We will develop a collaborative working arrangement with East Ayrshire Vibrant Communities to explore potential shared services, partnership working and innovation in delivery</b>				
9	Establish a working group with key colleagues that meets quarterly to ensure collaboration in programming.	SDM	S	<p>1<sup>st</sup> Partnership meeting took place on 4<sup>th</sup> February. It was agreed for meetings to take place quarterly. Next meeting will take place in May.</p> <p>The development of a working group involving YIP World; Cumnock Juniors Football Club and East Ayrshire Council Vibrant Communities, to take forward a consultation process to help develop an increased evidence base that will support an active</p>

				and sustainable travel plan between Cumnock and the Barony Campus, and wider surrounding villages.
<b>Action: We will work with key partners to develop a Cultural Strategy for East Ayrshire</b>				
10	Establish a working group with all key stakeholders represented	CDM	S	
11	Develop a region wide document that sets a shared set of objectives, performance indicators and monitoring systems and outlines an agreed direction of the sector.	CDM	N	
12	Maintain and develop futuremuseum.co.uk partnership increasing visits to site of 2% every 2 years	CDM	S	Museum Interns have been actively blogging and using social media platforms to drive visitors to futuremuseum.co.uk with high levels of engagement.
13	Work with Creative Scotland/Museum Galleries Scotland/Heritage Fund/Scottish Libraries Information Council/Arts Council England to support our programmes, generating funding for service development and maintaining accreditation status	CDM	S	Ongoing work with MGS in the delivery of the funded Axiell Content Management System delivery and migration for EAC 80,000 Collections.
<b>Action: We will develop a formal collaborative arrangement with the Kilmarnock Leisure Centre Trust</b>				
14	Reviewed existing services to reduce duplication and identify areas of best practice	CO	N	
<b>Action: We will review our customer service standards and charter and customer feedback forms introducing key customer performance targets which we will measure monitor and report on annually</b>				
15	Benchmark customer service performance targets, identifying a range of relevant targets	HCS	N	
16	Establish focus groups of customer and key partners in order to identify 3 key customer performance targets	HCS	N	
18	Measure, monitor and report on key performance indicators annually	HCS	C	A report was presented to the Trust Board by the R&BDM on the 23 February detailing a review of all performance indicators associated with the Trust, including Key Performance Indicators.

## LEISURE AT THE HEART OF EVERY COMMUNITY

LEISURE AT THE HEART OF EVERY COMMUNITY				
Delivery Plan Output	Lead	Progress	Comments	
<b>Action: We will use the information from the Facility Audit 2019/20 to develop a Facility and Investment Strategy</b>				
19	Carry out community consultation on the Leisure Facility Audit 2019/20	CO	C	
20	Use community feedback to develop an action plan for leisure facilities in East Ayrshire	CO	S	Customer feedback has been analysed and a framework for the Leisure Facility Strategy has been produced. A draft strategy will form the basis of community engagement in May/June 2021.
21	Agree a Facility and Investment Strategy for all leisure facilities	CO	N	
22	Develop and agree a maintenance programme for each venue/facility	CO	S	
<b>Action: We will continue to invest in our significant cultural built environment assets (Dick Institute, Dean Castle, Baird Institute, Burns House Museum, Palace Theatre) to ensure all venues maintain at least four star Visit Scotland status</b>				
23	Identify full venue costs associated with maintaining VisitScotland status	CO	N	Accreditation Visits have been deferred to 2021.
24	Identify capital costs required to develop the cultural built environment assets to ensure they are maintained at the level required.	CO	S	Newmilns Library is being moved into Morton Hall as part of the regeneration and improvement works for Morton Hall. Work is scheduled for completion later on in 2021 and accompanying promotional campaign/video will follow.  Planning is underway to move Galston Library to the Town Hall once restoration and refurbishment in complete. Work is underway with Wylie Shanks in the planning of the building.
<b>Action: We will work with local partners to develop an options appraisal for the future of Auchinleck Leisure Centre</b>				
25	Identify full venue costs associated with the development of Auchinleck Leisure Centre as a standalone venue including staffing, services etc.	CO	S	Revenue costs have been established to operate Auchinleck as a standalone facility. In 2019/20 Auchinleck Leisure Centre was in a breakeven position. However, additional revenue costs would

				include costs for cleaning, pool plant operation and utilities that were previously covered by East Ayrshire Council.
26	Identify capital costs required to develop Auchinleck Leisure Centre as a standalone venue including separation of boiler and pool plant, floodlit car parking etc	CO	S	East Ayrshire Council has estimated a capital cost of £2.9M to develop Auchinleck Leisure Centre as a standalone facility.
27	Develop an options appraisal that identifies various options for the future of the Leisure Centre	CO	S	An option appraisal is being developed as part of an overall place based approach to developing a Community Leisure Hub in the Cumnock and Auchinleck area.
<b>Action: We will work with East Ayrshire Council on the development of Doon Leisure Centre as part of the new school development at Doon Academy</b>				
28	Develop an options appraisal that identifies opportunities for leisure provision within the proposed Doon Academy Learning Campus	SDM	N	
29	Attend project board meetings to ensure that community leisure requirements are represented	SDM	N	
<b>Action: We will work with East Ayrshire Council to carry out a review of all synthetic and grass and pitches and pavilions as well as a floodlight replacement programme</b>				
30	Establish a working group to review existing facilities and user information	P&EDM	S	A review of all pitches in East Ayrshire has taken place which has included condition and user levels. This will inform the working group objectives.
31	Develop an action plan that identifies development and investment opportunities for sports pitches over a 10 year period	P&EDM	N	
32	Develop opportunities for alternative and innovative use of pitches and pavilions where appropriate	P&EDM	S	Work has started to identify operational pavilions and pavilions that are subject of CAT applications to finalise portfolio of sports pitches
<b>Action: We will develop an Improvement Plan for Ayrshire Athletics Arena that includes an extension to the outdoor spectator area at Ayrshire Athletics Arena to enhance the facility and attract National Athletics Events</b>				
33	Liaise with key partners to develop a costed specification for spectator and other facilities at Ayrshire Athletics Arena	SDM	S	Refurbishment works have now been completed to create a indoor group fitness class and gym space. We will now develop a programme offering and marketing campaign.

34	Submit funding applications	SDM	N	
35	Develop a sponsorship package	SDM	N	
36	Increase spectator seating capacity by 50%	SDM	S	
37	Work with Scottish Athletics and Kilmarnock Harriers to attract 2 national events to complement the local and regional programme of athletics events at the AAA	SDM	N	
<b>Action: We will continue to implement the East Ayrshire Strategic Route Network</b>				
38	Implement a 40km paths network in the Irvine Valley	LDM	S	<p>Ongoing work with EAC Legal Services and negotiation with land owners to finalise Path Agreements.</p> <p>Site meeting and route inspection held with Contractor for Work Package 1 to re-evaluate scale of works</p> <p>Review and finalisation of interpretation designs for the path network following consultation</p>
39	Develop and implement phase 2 (detailed design) of the Kilmarnock Green Infrastructure Project by July 2020	LDM	S	<p>Contracts have been appointed to take forward the development phase 2 which will consist of four scopes: Route Design; Signage, Interpretation and Public Art; Community Engagement Facilitation; and Landscape.</p> <p>Inception meeting with funder and design time has taken place and action plan started for target date of 30 April 2021.</p> <p>Completion of all design work associated for the route, landscape and car parks to RIBA Stage 2 – Concept Design.</p> <p>The development of a primary Infinity Loop logo representing the figure of eight path network. The logo includes six main colour ways representing: Landscape,</p>

				<p>Communities, Heritage and Culture Wellbeing, Regeneration and Travel.</p> <p>The development of a Communication strategy to reach high levels of public engagement, outlining public engagement campaigns to engage residents in all areas of East Ayrshire and to gain feedback and support from local residents and businesses.</p> <p>Part of the Communication strategy included the creation of a Story Map webpage to share details of the project as part of the community and stakeholder consultation. The website has been laid out and broken into several categories, covering, amongst others, the vision of the project and proposed routes. The website will also contain links to the public survey and provide an email address and phone number. Where imagery or maps are used, they will be accompanied by a description or alt text.</p>
40	Secure funding for phase 3 (capital implementation) of the Kilmarnock Green Infrastructure Project by December 2020	LDM	N	
41	Deliver programmed actions supporting development of the 22km Kilmarnock Green Infrastructure Project by March 2022	LDM	N	
42	Oversee implementation of the Doon Valley Way and the Lugar Water Trail as part of the Coalfield Communities Landscape Partnership	LDM	S	
<b>Action: To develop a masterplan for the development of the Palace Theatre and Grand Hall Complex and submit funding bids to implement the masterplan</b>				
43	Develop a masterplan for the Palace Theatre and Grand Hall Complex	CO	S	
44	Submit external funding bids	CO	N	Expression of Interest submitted to Heritage Lottery Fund
45	Develop community engagement and activity plan	CO	N	
46	Commission a consultant for detailed design	CO	N	Wylie Shanks working on initial design plans
<b>Action: We will develop a management plan for Annanhill Golf Course that maximises customer experience whilst protecting and enhancing nature conservation</b>				
47	Development of a community engagement/consultation plan	P&EDM	N	

48	Development of a maintenance and repair programme	P&EDM	S	Essential Drainage works are complete on the 2nd, 3 <sup>rd</sup> & 18 <sup>th</sup> holes.
49	Production of a costed programme of improvements	P&EDM	S	
50	Adoption of a 5 year management plan for the integrated site which includes parkland and golf course	P&EDM	N	
51	Submit Greenflag Award application	P&EDM	N	
<b>Action: We will review the Dean Castle Country Park management plan to ensure a that visitors continue to enjoy the country park whilst protecting and enhancing nature conservation</b>				
52	Development of a community engagement/consultation plan	LDM	N	
54	Production of a costed programme of improvements	P&EDM	S	
56	Greenflag Award achieved	LDM	S	
<b>Action: We will develop a maintenance and development plan for the River Ayr Way</b>				
57	Development of a community engagement/consultation plan	LDM	N	
58	Development of a maintenance and repair programme	P&EDM	S	
59	Production of a costed programme of improvements	P&EDM	N	
60	Adoption of a 5 year maintenance and development plan for the River Ayr Way	P&EDM	N	

## LIVING YOUR BEST LIFE

Delivery Plan Output		Lead	Progress	Comments
<b>Action: We will develop an EAL specific cultural engagement strategy to outline our commitment to lifelong participation in visual and performing arts, libraries, museums and performing arts</b>				
61	Establish a number of cultural engagement working groups to work on each area of engagement	CDM	S	<p>Libraries in partnership with Scottish Book Trust:</p> <ul style="list-style-type: none"> <li>- celebrated World Book Day 2021 with an author event with David Ross promoting his latest book 'There's Only One Danny Garvey': <a href="https://www.youtube.com/watch?v=VowTFA-ATRU">https://www.youtube.com/watch?v=VowTFA-ATRU</a> .The film has received 118 views to date;</li> <li>- 'book bombed' 21 communities across East Ayrshire with 30 book bags in locations such as bus stops, park benches etc;</li> <li>- 1,736 new physical titles and 137 new large print titles on community library shelves for service reactivation;</li> <li>- 444 new audio books (23% increase in loans);</li> <li>- 171 new e-audiobooks (7% increase in loans).</li> </ul> <p>Mobiles and Homwods reactivated from Monday 15 February and delivered a physical library service across the region.</p>
62	Develop an engagement strategy which outlines sustained engagement programmes such as Bookbug, E-books, reader development strategies; digital initiatives and participatory arts activities	CDM	S	The Cultural Development team have been working on an engagement strategy in parallel with a digital gap analysis to identify a long term strategy for blended engagement. This is in phase one of development at the moment.
63	Include the Education Attainment Challenge Framework and other school facing activities and monitor related active involvement	CDM	S	The EACF and CfE are embedded within the research being undertaken as part of line 62 above.
64	Align the above to a shared set of objectives, performance indicators and monitoring systems in relation to all cultural engagement activities	CDM	S	The development of the monitoring and evaluation strategy will follow on from the research and development of lines 62 and 63 above.

**Action: We will continue to programme high quality outward facing cultural programmes that profile East Ayrshire as a must visit destination.**

65	Establish a number of programming working groups to weave together the diverse cultural threads that form the fabric of East Ayrshire's cultural programme	CDM	N	
66	Deliver a rolling two year visual art exhibition and event plan which delivers high impact/profile programmes that capture the imagination and helps to grow visitor/audience numbers by 1% over 2 years.	CDM	S	<p>Visual Art - School's engagement programme entitled 'My Tribe' based around the Grayson Perry exhibition is now online via our YouTube channel: <a href="https://www.youtube.com/watch?v=xsR1OnOOIEw">https://www.youtube.com/watch?v=xsR1OnOOIEw</a> . Five secondary Schools in East Ayrshire took part.</p> <p>Visual Arts – Burns Night, Chinese New Year and LGBT+ History Month were marked by Collections Highlights, creative demos and workshops on our YouTube channel.</p> <p>Communication with external partners ongoing in securing 2021/2022 programme onwards. Programme includes:            May – Sept: Claude Cahun (Hayward Touring)            Sept – Dec: Seedscapes (Impressions Gallery)            Jan – May: Grayson Perry (Arts Council England)</p> <p>Full programme for Young People's Gallery and associated engagement also in place for 2021 – 2022.</p>
67	Support community partners in the delivery of their cultural events including work with event organisers such as the Boswell Book Festival and the Cumnock Tryst.	CDM	S	<p>Strategic assistance given and Cultural Services supporting Green Action Trust and Cumnock Action Plan in the development of an AWiPP for Dementia sufferers. Artist commissioned – Bespoke Atelier - and research work underway.</p> <p>East Ayrshire Libraries taking part in discussions around supporting the Boswell Book Festival in addressing the digital divide in relation to access to the festival.</p> <p>C&amp;PAV in discussions re Cumnock Tryst concert event at Cumnock Town Hall</p>

<b>Action: We will continue to offer a varied programme of events and activities across our performing arts venues and extend the programme to community venues</b>				
68	Deliver a programming policy which supports an innovative programme of dance, music and drama across all community and performing arts venues	C&PDM	N	
69	Support community partners in the delivery of their performing arts workshops and programmes	C&PDM	N	
70	Provide youth theatre opportunities for young people from 5 – 18 years	C&PDM	S	EAYT returned in Aug 2020 and continued workshops online
71	Present 2 EAYT productions each year.	C&PDM	S	Online production was collated and enjoyed by participants and families.
<b>Action: We will complete the refurbishment and restoration of Dean Castle and establish the importance of the re-opening of the newly refurbished venue</b>				
72	Deliver the five year plan which forms part of the funded programme commitment.	CDM	S	<p>Building Works – Novation signed in February and contractors now back onsite. Progress being made on delivery of the building restoration. New handover date expected to be February 2022.</p> <p>Interpretation – Text and image review of panels 80% achieved. Review of animation, sound interactives and props yet to begin. Musical Instrument catalogue being developed.</p> <p>Conservation – Working with EAC procurement around the development of a new conservation framework which will support the conservation of approx. 1,000 objects for redisplay.</p> <p>Activity and Engagement – plans being redeveloped to include blended digital school engagement and online audience events.</p>
73	Carry out detailed evaluation plan linked to the funded programme.	CDM	N	
74	Relaunch Dean Castle in 2021	CDM	S	Communication strategy being redeveloped to ensure active promotion of the work.

75	Maintain current standard of collection care and meet our Accreditation/Recognition commitments.	CDM	S	Axiell collections inventory content management system ready for test migration. Waiting for EAC to develop the server.  Recognition Report for EAC's 'Significance Status' Historic Musical Instrument Collection submitted to MGS for review.
<b>Action: We will prepare an East Ayrshire Aquatics Strategy</b>				
76	Establish a Swimming Development working group with all key stakeholders represented	SDM	N	
77	Develop an district wide aquatics strategy which sets a shared set of objectives, performance indicators and monitoring systems in relation to all aquatics sports and activities	SDM	N	
78	Increase 'Learn to Swim' membership by 10%	SDM	N	
79	Introduce our Rookie Lifeguard programme into 2 schools each year	SDM	N	
80	Provide internal and external opportunities for training and recruitment of Scottish Swimming Tutors	SDM	N	
<b>Action: We will develop a Community Golf Development Plan to encourage participation school, community and club golf</b>				
81	Establish a working group with key stakeholders and establish a regular meeting schedule	SDM	C	This Group is now well established and will continue to meet every 4 weeks.
82	Develop a Golf Development Plan which sets a shared set of objectives, performance indicators and monitoring systems in relation to school, community and club golf	SDM	S	The Board approved the introduction of an u18 Youth season ticket for 2021/2022.  Season tickets will be sold online for the 2021/2022 season. A digital gap analysis is currently being developed to identify where technology could enhance our services.
83	Increase golf membership by 2% each year using 2019 as a baseline	SDM	S	Target exceeded for 2020/21.  2019/20 – 10,057 golf attendances compared to 2020/21 - 16,065

**Action: We will develop a Sports Coaching Strategy that will identify the progression from grassroots activity to club participation for priority sports and will introduce foundation skills for priority sports, coach education and employment**

84	Establish a Coaching Development working group with all key stakeholders represented	SDM	N	
85	Develop a district wide sports coaching strategy which sets a shared set of objectives, performance indicators and monitoring systems in relation to all sports and activities	SDM	N	
86	Develop a subsidised coach education programme with integrated volunteer hours	SDM	N	
87	Introduce a coaching programme with 3 annual blocks for each priority sport	SDM	S	The festive programme did not go ahead due to entering back into lockdown.  A programme is planned for the Easter Holidays.
88	Develop a partnership with each club associated with priority sport	SDM	S	New partnerships have been developed with Cumnock Juniors Community Enterprise and Cumnock Rugby Club.  Initial discussions have begun regarding the formation of an Athletics club in Cumnock based at the Barony Sports Village.

**Action: We will develop a plan for Outdoor Learning that introduces young people to outdoor, experiential learning**

89	Increase participation in outdoor learning activities by 5% based on 2019 figures as a baseline	LDM	S	A new Natural Health Project was initiated for Alzheimers Scotland and CAMHS to develop an outdoor programme of health promoting activities for client groups.
90	Organise an annual outdoor learning school holiday programme	LDM	N	
91	Participate annually in Playday	LDM	N	
92	Support 3 schools each year in the development of outdoor learning initiatives	LDM	S	Physical support to school was stopped due to further Covid restrictions but online advice and support was available to support teaching staff with outdoor learning.

<b>Action: We will develop a Recreation Plan for East Ayrshire which will promote walking, cycling and other outdoor pursuits throughout East Ayrshire</b>				
94	Implementation of a community engagement/consultation plan	LDM	N	
95	Development of an East Ayrshire Recreation Plan for the period 2020 – 2025 which details Core Paths, Local Path Networks, Hill Paths, Water Access Routes and key Recreation Sites	LDM	S	Draft Recreation Plan has been devised following review of the 2006 Core Path Plan and presented to EAC to seek approval for statutory public consultant for a 12 week period.
<b>Action: We will continue to attract local and national sporting events to our community sporting events</b>				
96	Attract 4 new events to our community sports venues each year	SDM	N	Some enquires have been taken for 2021/2022.
<b>Action: We will continue to work on an innovative programme to raise the profile of the Grand Hall as a regional and national venue for large scale music events and programmes</b>				
97	Organise at least 2 large scale events annually	C&PDM	N	Jazz musician Curtis Stigers confirmed for 17 March 2022
98	Represent East Ayrshire Leisure at relevant trade fairs and conferences	C&PDM	N	DM continues to represent EAL at online forums
<b>Action: We will continue work with Imagine Theatre on a collaborative approach to Pantomime production</b>				
99	Formalise a co-production plan with Imagine Theatre for 2020-22	C&PDM	N	
100	Present an annual pantomime performance including: 2020: Aladdin, 2021: Snow White, 2022: Peter Pan (tbc)	C&PDM	N	Aladdin postponed to 2021 due to Covid-19
101	Increase income by 3% and reduce subsidy by 3% by the end of the plan period using 2019 as a baseline	C&PDM	N	
102	Organise annual pantomime educational workshop	C&PDM	N	
<b>Action: To host Illuminight with Lidl at Dean Castle Country Park for the 4th year</b>				
103	Increase in attendances by 10% with 2019 as baseline	LDM	N	
104	Increase in profit by 3% with 2019 as baseline	LDM	N	
105	3 sponsors engaged in event	LDM	N	
106	£10k external funds to enhance creative	LDM	N	

107	10 student placements	LDM	N	
108	10 volunteers	LDM	N	
<b>Action: We will enhance and develop our annual running programme that introduces people to running, provides a progressive pathway and attracts national competitors to East Ayrshire</b>				
109	Increase participation in Cairn Table Race, K12/24 and River Ayr Way Challenge by 5% based on 2019 figures as a baseline	LDM	N	As part of the Bog and Burns Hill Running Series a new virtual race for the Cairn Table was available, encouraging runners to participate in the race but on an individual basis.
110	Deliver a 'Couch to 5k' and '10 weeks to 10k' progressive running programme	LDM	N	
111	Support Kilmarnock Harriers in the development of the annual 'Roon the Toon' 10k event	LDM	N	
112	Support Dean Castle Country Park Run Group in the delivery of the weekly parkrun programme	LDM	N	
113	Support community groups in the development of annual community running events	LDM	N	
<b>Action: We will work with partners to develop a programme of activities that will celebrate the 2020 Summer Olympics</b>				
114	Establish a working group with multi-agency representatives	SDM	C	It has been discussed that this will no longer go ahead but will be picked up for the 2024 olympics.
115	Submit external funding applications to support programme of activities	SDM	C	
116	Develop and implement a programme of events and activities	SDM	C	
117	Include activities that promote 2 'Fringe' sports from the Summer Olympics	SDM	C	
<b>Action: We will encourage community participation in fitness through the introduction of a GP Referral Scheme and a programme of fitness classes and activities</b>				
118	Organise 4 'come and try' fitness open days at each community sports facility each year	SDM	N	
119	Increase participation in fitness classes by 10% by 2022	SDM	S	We will be launching two new fitness class programmes at the Hunter Fitness and Ayrshire Athletics Arena when restrictions allow.

				<p>An on demand fitness class programme was promoted during Jan/Feb. Engagement results lacked expectation.</p> <p>A fitness survey has been carried out to help shape our future health, wellbeing and digital offering.</p>
120	Develop a partnership with Kilmarnock Leisure Centre Trust to jointly promote and develop fitness activities	SDM	N	
121	Develop a GP Referral Fitness Pathway to support customer progression	SDM	S	We have staff waiting to complete their final exam post COVID. A digital gap analysis is currently being developed to identify where technology could enhance our services.
122	Introduce Personal Training sessions to 5 community sports venues	SDM	N	
123	Provide opportunities for employees to progress to level 3 personal training/fitness	SDM	S	An options appraisal is being development for this.
<b>Action: We will provide experiential learning opportunities for young people through our Treehouse Residential Centre</b>				
124	Treehouse: Promote the services offered through the residential centre to East Ayrshire Headteachers	LDM	N	<p>Treehouse Residential Centre is closed until the new 2021/22 academic year.</p> <p>A funding application has been submitted to the Youth Link Recovery Fund to recoup funds potentially lost during the period of closure.</p> <p>A second funding application was submitted to BBC Children in Need Fund, to develop a programme of residential outdoor learning programme for vulnerable children.</p>
125	Treehouse: Work with community groups to raise the profile of the residential centre	LDM	N	
126	Treehouse: Organise 5 week long residential, experiential programmes each year	LDM	N	

## INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES

Delivery Plan Output		Lead	Progress	Comments
<b>Action: We will design and implement a People Strategy that will support and facilitate the delivery of operational objectives</b>				
127	Development of an Equality and Diversity Statement	HCS	N	
128	Implementation of an Organisational Development Framework	HCS	S	Work is ongoing to support the introduction of the Flexible Roles; Customer Experience Assistant and Corporate Services Assistant through the design and consultation of the job outline and personal specification.
130	Design a training and development programme which is tailored to meet the needs of the organisation.	HCS	S	A Training Matrix is being developed in conjunction with the DM's to support the introduction of the Flexible Roles; Customer Experience Assistant and Corporate Services Assistant.
<b>Action: We will embed and develop our 'Exchange' programme in all forums and structures for communication</b>				
133	Organise an annual staff event	HCS	S	Plans are currently being developed for a 2021 staff event.
<b>Action: We will develop a Volunteer Strategy We will develop a Volunteer Strategy that will allow employees and the community to engage in volunteering opportunities</b>				
138	Recruit 2 modern apprentices each year of the plan and support apprentices to achieve SVQ qualifications	LDM	S	2 Modern Apprentices have been recruited to support the work of the outdoor access team, starting with maintenance of the River Ayr Way.
139	Develop a Community Path Warden Scheme and recruit 3 volunteer path wardens each year	LDM	S	A business case has been developed for a Community Path Warden Scheme which will be piloted in the Irvine Valley in 2021
140	Develop and deliver a programme of mentoring and training	LDM	N	
141	Organise 4 volunteering events each year	LDM	S	Restoration work is underway involving volunteers from the Friends of the Dean; new garden will be in place for Spring 2021.
142	Continue to support Dean Castle Textile Team	LDM	N	

143	Develop a Volunteer Strategy which identifies opportunities for: Regular volunteer placements, Community volunteer events, School work experience, Modern apprenticeships, Employee volunteering days	LDM	S	Draft Volunteer Policy, protocol, Volunteer Handbook and supporting documents ready for review.  Volunteer Working Group established to take forward: <ul style="list-style-type: none"> <li>• Good practice in working with volunteers</li> <li>• Providing high quality volunteering opportunities/ experiences that support the needs of East Ayrshire Leisure</li> <li>• Raising awareness of volunteering for East Ayrshire Leisure</li> <li>• Enhancing recognition of the value of volunteers</li> </ul>
<b>Action: We will review our annual employee review process and develop a Review and Development Programme that ensures BEST practice across all of our service areas.</b>				
146	Implement a training programme for all employees to ensure engagement in review and development	HCS	S	Currently being progressed and is scheduled to be delivered during April – June 21. A flexible delivery model is being considered.
<b>Action: We will designate Trustees as ambassadors for key areas of the business</b>				
147	Nominate Trustees as business area ambassadors	CO	C	The introduction of Trustee Ambassador role was approved by the Trust Board on 23 February. As Trustees assume their new Ambassador role they will be invited to meet staff within the service area and visit key sites.
148	Implement a training programme for Trustees and agree an annual programme of engagement	CO	S	2 Training days being developed, focussing on ambassador role and the overall role of Trustee – familiarisation visits to be scheduled.

## CREATING A SOLID FOUNDATION FOR GROWTH

Delivery Plan Output		Lead	Progress	Comments
<b>Action: We will develop and maintain robust health and safety and risk management processes to ensure that our people and customers are in a safe environment</b>				
<b>Action: To review and continually improve and enhance our information technology infrastructure and operations and to embrace digital technology</b>				
153	Review wifi across all our venues	HCS	S	Funding of £20k received to contribute to the installation costs of wifi across all East Ayrshire Leisure Sport venues. Discussions are ongoing to identify appropriate venues and to quantify any additional funding requirement for all venues.
154	Review and develop our box office and booking system and operations to enhance the customer journey	HCS	S	Online bookings functionality is now live and is being rolled out across our services and activities.
155	Review and development of website	HCS	S	Website Protocol has been updated and circulated to ensure information is accurate and updated regularly and that all staff are aware of their responsibilities in this regard.  Factory 73 have now been granted access to system to allow developmental work to take place, enabling us to track traffic/sales.
156	Develop stock and ordering system to streamline processes	HCS	S	Discussions are underway with EAC to enable commitment reporting to be incorporated within Civica.
<b>Action: We will review, develop and maintain robust financial processes to ensure financial sustainability of our organisation</b>				
157	Design Financial Strategy	HCS	S	Work is underway developing a Strategy which will be presented to P&ASC.
159	Implement annual internal audit plan and identify improvements	HCS	S	The outcome of the 2020-21 Internal Audit Plan and the proposed 2021-22 Internal Audit Plan will be presented to the P&ASC.
161	Annual review and development of charging schedule	HCS	C	2021-22 review was submitted and approved by P&ASC on the 9 <sup>th</sup> February.

162	Review of accountancy bulletins and protocols	HCS	S	A schedule is currently being developed to ensure EAC Accountancy bulletins reflect East Ayrshire Leisure as an organisation and are accessible to staff. Protocols are reviewed on an annual basis, priority is being given to year end procedures and anti-fraud.
<b>Action: We will carry out a review of income and expenditure across all cost centre and expenditure codes to streamline financial monitoring and reporting</b>				
164	Streamlined Coding Structure with a 15% reduction in financial coding	HCS	S	A process has been developed and work is underway with the Development Managers to reduce unnecessary coding where possible.
<b>Action: We will review the existing Service Level Agreement with East Ayrshire Council to ensure high quality service delivery</b>				
165	Revised Service Level Agreement for the period 2020 – 2025	CO	N	
<b>Action: We will develop partnerships and collaborative working arrangements with partners and key stakeholders</b>				
166	Identify and explore all opportunities to promote full East Ayrshire Leisure offering	CO	N	
167	Establish a liaison group at shared sites to ensure cross service promotion and integrated working arrangements	CO	N	
<b>Action: We will create a programme of internal and external review, analysing both customer and staff satisfaction levels, highlighting areas of success and identifying areas for development</b>				
169	Mystery shopping carried out annually	R&BDM	N	On hold until 2021 or Covid restrictions are lifted
170	Staff satisfaction surveys carried out every two years	R&BDM	N	On hold until 2021/22
171	Development Plans produced from each review undertaken	R&BDM	S	Process is being developed that will allow action plans from various sources to be merged into one overall plan for the organisation. This will be reviewed quarterly by the DM's and will form the basis for organisational learning.
<b>Action: We will identify areas for growth across all areas of the Trust with a focus on retail, hospitality, membership and other key business areas.</b>				
173	Development of a Retail Strategy to identify opportunities across venues and organisational areas	HCS	N	

174	Development of a range of membership packages	HCS	S	Working group was set up and options for 'Friends' and 'Supporters' schemes were investigated which will be developed throughout 2021.
175	Development of a Hospitality Plan which identifies opportunities for bars, cafes, vending and event catering	HCS	S	Continue to develop the hospitality offer in conjunction with our programme. Reactivation of Hospitality Services as restrictions allow.
<b>Action: We will create a robust performance framework and systems which will support all staff to successfully implement delivery planning priorities and improve workplace performance</b>				
180	Design and introduce a revised recruitment process based upon workplace values	HCS	C	A revised recruitment and selection process is currently being piloted within the organisation.
181	Set and meet challenging financial targets and build sufficient reserves.	F&BDM	S	2021-22 financial budgets were submitted and approved by P&ASC on the 9 <sup>th</sup> February. Further work is underway to determine future targets in conjunction with Delivery Plan.
182	Design and implement key quality indicators in order to measure the quality of our performance	HCS	S	An audit of our SPIs, and all KPIs has begun with 'Procedural Notes' for SPIs being reviewed prior to the annual submission in May.
183	Review, measure, monitor and report upon key performance indicators	HCS	S	A report was presented to the Trust Board by the R&BDM on the 23 February detailing the review of all performance indicators associated with the Trust, including Statutory and Key Performance Indicators.
<b>PROTECTING OUR ENVIRONMENT</b>				
<b>Delivery Plan Output</b>		<b>Lead</b>	<b>Progress</b>	<b>Comments</b>
<b>Action: We will publish an annual Climate Change Declaration that outlines our carbon footprint and our priorities for carbon reduction</b>				
186	Report on annual carbon use by April of each year	P&EDM	N	
187	Develop an annual action plan to identify measures to reduce carbon use and improve environmental efficiency.	P&EDM	N	
<b>Action: We will participate in the VisitScotland Green Business Scheme to reduce the impact our organisation has on the environment</b>				
188	Organise a liaison meeting with VisitScotland to identify key actions for inclusion within the Green Business Scheme	P&EDM	N	

189	Develop an action plan to adopt the principles of the Green Business Scheme	P&EDM	N	
190	Apply for accreditation within the scheme	P&EDM	N	
191	Apply for Green Business Accreditation	P&EDM	N	
<b>Action: We will develop an organisational wide Sustainable Transport Strategy and embed the principles of Active and Sustainable Travel throughout our organisation, projects and programmes</b>				
192	Establish a working group and agree a set of objectives and actions for the development of the strategy	P&EDM	N	
193	Develop a Sustainable Transport Strategy which includes priorities for active travel including travel to work and travel for work, as well as opportunities for customers to access our facilities using sustainable transport choices	P&EDM	N	
194	Carry out a programme of staff awareness sessions	P&EDM	N	
195	Reduce staff mileage by 5%	P&EDM	N	

## **KEY UPDATES**

### **Insurance Claims**

The following information provides an update on the number of live claims in progress during the period January - March 2021:-

Public Liability	2 claims remain ongoing 2 claims closed
Employers' Liability	2 claims remain ongoing
Motor Claim	No claims

### **Claims submitted by East Ayrshire Leisure**

Business Interruption Claim	1 claim remains ongoing
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### **Gifts & Hospitality**

No gifts or hospitality were received during this period.

### **Customer Complaints**

During the January - March 2021 period 112 comments were received and logged by the Marketing & Development Team; 7 of these were complaints, and were categorised as follows:

<b>Category</b>	<b>No Received</b>	<b>Stage 1 / 2</b>	<b>Status</b>
Online payments/bookings/box office			Resolved
Staff			Resolved

Other	5	1	Resolved
• Dick Institute Library	1		
• Annanhill Golf Course	2		
• Dean Castle Country Park	1		
• River Ayr Way	1		

### **Positive Comments**

We received 1 positive comment during the period:

- Can I also take the chance to say how much I've been enjoying the Dick Institute's Twitter feed. I don't normally spend any time on social media, but the other week, I happened to see some of the 'emoji' tweets, where people were asked to comment an emoji and the Dick Institute replied with pictures from the collection ... I thought it was absolutely brilliant ... I ended up scanning through the whole twitter thread ... there's so much variety and some really interesting pieces. ( I also loved last week's Bernie Sanders tweet!)



## **FINANCIAL PERFORMANCE**

**TO 31.03.21**



**Performance & Audit Sub Committee**

**2020/21 EAST AYRSHIRE LEISURE BUDGET**

**AS AT 31<sup>st</sup> March 2021 – QUARTER 4 - PERIOD 12**

The actual outturn for East Ayrshire Leisure at 31<sup>st</sup> March 2021 is a favourable position of £510,439 which will be reduced to £479,689 following designation of items below totalling £30,750. It is recommended that a further £110,000 is designated to Retained Reserves leaving the balance of £369,689 to be allocated to Unallocated Reserves. This position has been achieved due to the substantial external funding (£1,296,866) which the Trust has successfully obtained this financial year.

The following items require funding designated for the future financial year to support service improvement and development. These items were previously included in projected position for 2020/21 but were not complete/delivered by 31 March 2021.

Items for Designation	
IT Equipment - Corporate Services, P&E	£6,000
Sport - AAA - Pole Vault Cage	£9,910
Cultural - Additional Totem Signage at DI	£3,765
P&E - RAW Equipment	£4,000
Libraries - Lorensbergs Netloan Upgrade	£1,600
Box Office/Booking System	£5,475
<b>TOTAL</b>	<b>£30,750</b>

Detailed explanation of variances can be found within individual Service Analysis.

There are further variances within Income and Expenditure, these have been closely monitored and managed within the Service during the year where possible - detailed analysis provided below.

**TABLE A – Overall Net Position (including Income/Expenditure) for East Ayrshire Leisure analysed by Service Area**

**TABLE B – Overall Net Position (including Income/Expenditure) for East Ayrshire Leisure analysed by Subjective Level**

**TABLE C – Income Position for East Ayrshire Leisure analysed by Service Area**

**TABLE D – Expenditure Position for East Ayrshire Leisure analysed by Service Area**

ANNUAL BUDGET – Table below provides detail of Annual Budget showing the impact of 2020/21 savings approved at 25<sup>th</sup> February 2020 Board.

Service Division	Annual Budget 2020/21	Annual Budget 2020/21 Qtr 1	Annual Budget 2020/21 Qtr 2	Annual Budget 2020/21 Qtr 3	Annual Budget 2020/21 Qtr 4	Comments
<b>EXECUTIVE MANAGEMENT</b>		1,376,610	1,368,060	1,368,030	1,575,840	
<b>CULTURAL DEVELOPMENT</b>		1,451,340	1,451,800	1,451,970	1,445,520	
<b>COMMUNITY &amp; PERFORMING ARTS DEVELOPMENT</b>		410,970	414,860	418,150	418,430	
<b>LEISURE DEVELOPMENT</b>		658,030	662,580	652,640	607,950	
<b>SPORTS DEVELOPMENT</b>		650,780	653,580	654,960	625,550	
<b>PROPERTY &amp; ESTATES DEVELOPMENT</b>		179,360	183,360	193,800	193,800	
<b>BUDGET TO BE ALLOCATED TO SERVICES</b>	4,632,030					
<b>TOTAL</b>	4,632,030	4,727,090	4,734,240	4,739,550	4,867,090	
<b>Management Fee</b>	(4,632,030)	(4,727,090)	(4,734,240)	(4,739,080)	(4,857,580)	
<b>Reserves</b>	0	0	0	(470)	(9,510)	
<b>TOTAL</b>	0	0	0	0	0	

#### Venues Allocated to Sport Areas:-

Community Sports Area 1	Grange Leisure Centre, St Josephs Leisure Centre, William McIlvanney Campus, Stewarton Sports Centre, Ayrshire Athletics Arena, Scott Ellis Pavillion
Community Sports Area 2	Auchinleck Leisure Centre, Doon Valley Leisure Centre, Loudoun Leisure Centre, Hunter Fitness Suite, Annanhill Golf Course
Sports Temporary Facilities	Venues temporarily held by EALT, operating under management arrangements with community groups, funded by EAC

**TABLE A – OVERALL NET POSITION**

Revised Actual Exp. to 31/3/20	Actual Out-turn to 31/03/20	Service Division	Annual Estimate 2020/21	Revised Actual Exp. to 31/3/21	Revised Budget to 31/3/21	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
<b>1,335,535</b>	<b>1,335,535</b>	<b>EXECUTIVE MANAGEMENT</b>	<b>1,566,800</b>	<b>1,535,894</b>	<b>1,566,800</b>	<b>98%</b>	<b>1,535,894</b>	<b>(30,906)</b>
1,049,622	1,049,622	Corporate Services	1,226,860	1,141,275	1,226,860	93%	1,141,275	(85,585)
297,803	297,803	Relationship & Business Development	390,230	326,915	390,230	84%	326,915	(63,315)
(11,891)	(11,891)	Hospitality Development	(50,290)	67,704	(50,290)	-135%	67,704	117,994
<b>1,621,181</b>	<b>1,621,181</b>	<b>CULTURAL DEVELOPMENT</b>	<b>1,447,240</b>	<b>1,341,352</b>	<b>1,447,240</b>	<b>93%</b>	<b>1,341,352</b>	<b>(105,888)</b>
97,030	97,030	Cultural Development	272,500	267,477	272,500	98%	267,477	(5,023)
148,948	148,948	Collection Care	103,790	99,890	103,790	96%	99,890	(3,900)
182,046	182,046	Visual Arts Development	37,460	27,424	37,460	73%	27,424	(10,036)
130,205	130,205	Museums Development	118,120	108,332	118,120	92%	108,332	(9,788)
1,062,952	1,062,952	Libraries	915,370	838,229	915,370	92%	838,229	(77,141)
<b>482,540</b>	<b>482,540</b>	<b>COMMUNITY &amp; PERFORMING ARTS DEVELOPMENT</b>	<b>418,430</b>	<b>616,339</b>	<b>418,430</b>	<b>147%</b>	<b>616,339</b>	<b>197,909</b>
155,503	155,503	Performing Arts Development	193,930	193,126	193,930	100%	193,126	(804)
400,066	400,066	Community Development	245,090	405,599	245,090	165%	405,599	160,509
(73,029)	(73,029)	Community Lettings & Co-Managed Centres - Lets	(20,590)	17,614	(20,590)	-86%	17,614	38,204
<b>794,546</b>	<b>794,546</b>	<b>LEISURE DEVELOPMENT</b>	<b>607,950</b>	<b>645,901</b>	<b>607,950</b>	<b>106%</b>	<b>645,901</b>	<b>37,951</b>
297,796	297,796	Leisure Development	155,630	155,475	155,630	100%	155,475	(155)
463,637	463,637	Countryside & Visitors Development	411,480	455,335	411,480	111%	455,335	43,855
33,113	33,113	Green Infrastructure Development	40,840	35,369	40,840	87%	35,369	(5,471)
0	0	Volunteer Development	0	(278)	0		(278)	(278)
<b>878,637</b>	<b>878,637</b>	<b>SPORTS DEVELOPMENT</b>	<b>632,870</b>	<b>1,339,265</b>	<b>632,870</b>	<b>212%</b>	<b>1,339,265</b>	<b>706,395</b>
313,370	313,370	Sports Development Team	260,090	237,819	260,090	91%	237,819	(22,271)
130,081	130,081	Community Sports Area 1	17,490	440,555	17,490	2519%	440,555	423,065
352,736	352,736	Community Sports Area 2	321,830	642,071	321,830	200%	642,071	320,241
44,608	44,608	Temporary Facilities	8,420	8,416	8,420	100%	8,416	(4)
37,843	37,843	Football Venues	25,040	10,404	25,040	42%	10,404	(14,636)
0	0	<b>PROPERTY &amp; ESTATES DEVELOPMENT</b>	<b>193,800</b>	<b>174,754</b>	<b>193,800</b>	<b>90%</b>	<b>174,754</b>	<b>(19,046)</b>
<b>5,112,439</b>	<b>5,112,439</b>	<b>TOTAL</b>	<b>4,867,090</b>	<b>5,653,506</b>	<b>4,867,090</b>	<b>116%</b>	<b>5,653,506</b>	<b>786,416</b>
<b>(4,945,950)</b>	<b>(4,945,950)</b>	<b>Management Fee</b>	<b>(4,857,580)</b>	<b>(4,857,569)</b>	<b>(4,857,580)</b>	<b>100%</b>	<b>(4,857,569)</b>	<b>11</b>
<b>166,489</b>	<b>166,489</b>	<b>TOTAL</b>	<b>9,510</b>	<b>795,937</b>	<b>9,510</b>		<b>795,937</b>	<b>786,427</b>
<b>(68,760)</b>	<b>(68,760)</b>	<b>Trs From Reserves</b>	<b>(9,510)</b>	<b>(9,510)</b>	<b>(9,510)</b>	<b>100%</b>	<b>(9,510)</b>	<b>0</b>
<b>97,729</b>	<b>97,729</b>	<b>TOTAL (after transfer from reserves)</b>	<b>0</b>	<b>786,427</b>	<b>0</b>		<b>786,427</b>	<b>786,427</b>
<b>0</b>	<b>0</b>	<b>External Funding</b>	<b>0</b>	<b>(1,296,866)</b>	<b>0</b>		<b>(1,296,866)</b>	<b>(1,296,866)</b>
<b>97,729</b>	<b>97,729</b>	<b>TOTAL (after external funding)</b>	<b>0</b>	<b>(510,439)</b>	<b>0</b>	<b>0</b>	<b>(510,439)</b>	<b>(510,439)</b>

**TABLE B – OVERALL NET POSITION**

Revised Actual Exp. to 31/3/20	Actual Out-turn to 31/03/20	Service Division	Annual Estimate 2020/21	Revised Actual Exp. to 31/3/21	Revised Budget to 31/3/21	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
(2,174,887)	(2,174,887)	Income From Charitable Activities	(2,290,570)	(506,021)	(2,290,570)	22%	(506,021)	1,784,549
(4,945,950)	(4,945,950)	Management Fee	(4,857,580)	(4,857,569)	(4,857,580)	100%	(4,857,569)	11
0	0	External Funding	0	(1,296,866)	0		(1,296,866)	(1,296,866)
<b>(7,120,837)</b>	<b>(7,120,837)</b>	<b>TOTAL INCOME</b>	<b>(7,148,150)</b>	<b>(6,660,456)</b>	<b>(7,148,150)</b>	<b>93%</b>	<b>(6,660,456)</b>	<b>487,694</b>
5,158,824	5,158,824	Employee Costs	5,066,890	4,535,999	5,066,890	90%	4,535,999	(530,891)
38,754	38,754	Transport Costs	38,540	39,012	38,540	101%	39,012	472
672,573	672,573	Premises Costs	513,030	483,462	513,030	94%	483,462	(29,568)
1,083,798	1,083,798	Supplies & Services	1,203,140	844,823	1,203,140	70%	844,823	(358,317)
27,187	27,187	Financing Costs	13,040	12,880	13,040	99%	12,880	(160)
187,400	187,400	Support Costs	187,400	187,400	187,400	100%	187,400	0
118,790	118,790	Governance Costs	135,620	55,950	135,620	41%	55,950	(79,670)
<b>7,287,326</b>	<b>7,287,326</b>	<b>TOTAL RESOURCES EXPENDED</b>	<b>7,157,660</b>	<b>6,159,527</b>	<b>7,157,660</b>	<b>86%</b>	<b>6,159,527</b>	<b>(998,133)</b>
<b>166,489</b>	<b>166,489</b>	<b>NET POSITION</b>	<b>9,510</b>	<b>(500,929)</b>	<b>9,510</b>		<b>(500,929)</b>	<b>(510,439)</b>
<b>(68,760)</b>	<b>(68,760)</b>	<b>Trs From Reserves</b>	<b>(9,510)</b>	<b>(9,510)</b>	<b>(9,510)</b>	<b>100%</b>	<b>(9,510)</b>	<b>0</b>
<b>97,729</b>	<b>97,729</b>	<b>TOTAL (after transfer from reserves)</b>	<b>0</b>	<b>(510,439)</b>	<b>0</b>		<b>(510,439)</b>	<b>(510,439)</b>

**TABLE C – INCOME POSITION**

Revised Actual Income to 31/3/20	Actual Out-turn to 31/03/20	Service Division	Annual Estimate 2020/21	Revised Actual Income to 31/3/21	Revised Budget Income to 31/3/21	Actual Income as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
<b>(278,186)</b>	<b>(278,186)</b>	<b>EXECUTIVE MANAGEMENT</b>	<b>(362,930)</b>	<b>(186,154)</b>	<b>(362,930)</b>	<b>51%</b>	<b>(186,154)</b>	<b>176,776</b>
(20,072)	(20,072)	Corporate Services	(21,890)	(125,920)	(21,890)	575%	(125,920)	(104,030)
(3,010)	(3,010)	Relationship & Business Development	(1,500)	0	(1,500)	0%	0	1,500
(255,105)	(255,105)	Hospitality Development	(339,540)	(60,234)	(339,540)	18%	(60,234)	279,306
<b>(120,397)</b>	<b>(120,397)</b>	<b>CULTURAL DEVELOPMENT</b>	<b>(100,050)</b>	<b>(61,548)</b>	<b>(100,050)</b>	<b>62%</b>	<b>(61,548)</b>	<b>38,502</b>
(16,750)	(16,750)	Cultural Development	(17,800)	(149)	(17,800)	1%	(149)	17,652
(10,465)	(10,465)	Collection Care	(2,610)	(2,240)	(2,610)	86%	(2,240)	370
0	0	Visual Arts Development	0	0	0		0	0
(16,694)	(16,694)	Museums Development	(4,980)	(1,112)	(4,980)	22%	(1,112)	3,868
(76,489)	(76,489)	Libraries	(74,660)	(58,047)	(74,660)	78%	(58,047)	16,613
<b>(718,239)</b>	<b>(718,239)</b>	<b>COMMUNITY &amp; PERFORMING ARTS DEVELOPMENT</b>	<b>(628,240)</b>	<b>(26,452)</b>	<b>(628,240)</b>	<b>4%</b>	<b>(26,452)</b>	<b>601,788</b>
(335,247)	(335,247)	Performing Arts Development	(309,820)	(5,502)	(309,820)	2%	(5,502)	304,318
(287,263)	(287,263)	Community Development	(279,290)	(20,381)	(279,290)	7%	(20,381)	258,909
(95,728)	(95,728)	Community Lettings & Co-Managed Centres - Lets	(39,130)	(569)	(39,130)	1%	(569)	38,561
<b>(98,230)</b>	<b>(98,230)</b>	<b>LEISURE DEVELOPMENT</b>	<b>(56,340)</b>	<b>(16,450)</b>	<b>(56,340)</b>	<b>29%</b>	<b>(16,450)</b>	<b>39,890</b>
(54,473)	(54,473)	Leisure Development	(15,740)	209	(15,740)	-1%	209	15,949
(42,208)	(42,208)	Countryside & Visitors Development	(40,600)	(16,659)	(40,600)	41%	(16,659)	23,941
(1,549)	(1,549)	Green Infrastructure Development	0	0	0		0	0
	0	Volunteer Development	0	0	0		0	0
<b>(959,835)</b>	<b>(959,835)</b>	<b>SPORTS DEVELOPMENT</b>	<b>(1,143,010)</b>	<b>(215,417)</b>	<b>(1,143,010)</b>	<b>19%</b>	<b>(215,417)</b>	<b>927,593</b>
(955)	(955)	Sports Development Team	0	(6,141)	0		(6,141)	(6,141)
(511,593)	(511,593)	Community Sports Area 1	(608,050)	(81,884)	(608,050)	13%	(81,884)	526,166
(436,818)	(436,818)	Community Sports Area 2	(529,970)	(126,101)	(529,970)	24%	(126,101)	403,869
(6,139)	(6,139)	Temporary Facilities	(750)	(749)	(750)	100%	(749)	1
(4,330)	(4,330)	Football Venues	(4,240)	(542)	(4,240)	13%	(542)	3,698
<b>0</b>	<b>0</b>	<b>PROPERTY &amp; ESTATES DEVELOPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>(2,174,887)</b>	<b>(2,174,887)</b>	<b>TOTAL</b>	<b>(2,290,570)</b>	<b>(506,021)</b>	<b>(2,290,570)</b>	<b>22%</b>	<b>(506,021)</b>	<b>1,784,549</b>
<b>(4,945,950)</b>	<b>(4,945,950)</b>	<b>Management Fee</b>	<b>(4,857,580)</b>	<b>(4,857,569)</b>	<b>(4,857,580)</b>	<b>100%</b>	<b>(4,857,569)</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>External Funding</b>	<b>0</b>	<b>(1,296,866)</b>	<b>0</b>		<b>(1,296,866)</b>	<b>(1,296,866)</b>
<b>(7,120,837)</b>	<b>(7,120,837)</b>	<b>TOTAL</b>	<b>(7,148,150)</b>	<b>(6,660,456)</b>	<b>(7,148,150)</b>	<b>93%</b>	<b>(6,660,456)</b>	<b>487,694</b>

**TABLE D – EXPENDITURE POSITION**

Revised Actual Exp. to 31/3/20	Actual Out-turn to 31/03/20	Service Division	Annual Estimate 2020/21	Revised Actual Exp. to 31/3/21	Revised Budget to 31/3/21	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
<b>1,613,721</b>	<b>1,613,721</b>	<b>EXECUTIVE MANAGEMENT</b>	<b>1,929,730</b>	<b>1,722,048</b>	<b>1,929,730</b>	<b>89%</b>	<b>1,722,048</b>	<b>(207,682)</b>
1,069,694	1,069,694	Corporate Services	1,248,750	1,267,195	1,248,750	101%	1,267,195	18,445
300,813	300,813	Relationship & Business Development	391,730	326,915	391,730	83%	326,915	(64,815)
243,214	243,214	Hospitality Development	289,250	127,938	289,250	44%	127,938	(161,312)
<b>1,741,578</b>	<b>1,741,578</b>	<b>CULTURAL DEVELOPMENT</b>	<b>1,547,290</b>	<b>1,402,900</b>	<b>1,547,290</b>	<b>91%</b>	<b>1,402,900</b>	<b>(144,390)</b>
113,780	113,780	Cultural Development	290,300	267,626	290,300	92%	267,626	(22,674)
159,413	159,413	Collection Care	106,400	102,130	106,400	96%	102,130	(4,270)
182,046	182,046	Visual Arts Development	37,460	27,424	37,460	73%	27,424	(10,036)
146,899	146,899	Museums Development	123,100	109,444	123,100	89%	109,444	(13,656)
1,139,441	1,139,441	Libraries	990,030	896,277	990,030	91%	896,277	(93,753)
<b>1,200,778</b>	<b>1,200,778</b>	<b>COMMUNITY &amp; PERFORMING ARTS DEVELOPMENT</b>	<b>1,046,670</b>	<b>642,791</b>	<b>1,046,670</b>	<b>61%</b>	<b>642,791</b>	<b>(403,879)</b>
490,750	490,750	Performing Arts Development	503,750	198,628	503,750	39%	198,628	(305,122)
687,330	687,330	Community Development	524,380	425,980	524,380	81%	425,980	(98,400)
22,699	22,699	Community Lettings & Co-Managed Centres - Lets	18,540	18,183	18,540	98%	18,183	(357)
<b>892,776</b>	<b>892,776</b>	<b>LEISURE DEVELOPMENT</b>	<b>664,290</b>	<b>662,351</b>	<b>664,290</b>	<b>100%</b>	<b>662,351</b>	<b>(1,939)</b>
352,269	352,269	Leisure Development	171,370	155,267	171,370	91%	155,267	(16,103)
505,845	505,845	Countryside & Visitors Development	452,080	471,994	452,080	104%	471,994	19,914
34,662	34,662	Green Infrastructure Development	40,840	35,369	40,840	87%	35,369	(5,471)
0	0	Volunteer Development	0	(278)	0		(278)	(278)
<b>1,838,472</b>	<b>1,838,472</b>	<b>SPORTS DEVELOPMENT</b>	<b>1,775,880</b>	<b>1,554,682</b>	<b>1,775,880</b>	<b>88%</b>	<b>1,554,682</b>	<b>(221,198)</b>
314,325	314,325	Sports Development Team	260,090	243,960	260,090	94%	243,960	(16,130)
641,674	641,674	Community Sports Area 1	625,540	522,439	625,540	84%	522,439	(103,101)
789,554	789,554	Community Sports Area 2	851,800	768,172	851,800	90%	768,172	(83,628)
50,747	50,747	Temporary Facilities	9,170	9,165	9,170	100%	9,165	(5)
42,173	42,173	Football Venues	29,280	10,946	29,280	37%	10,946	(18,334)
<b>0</b>	<b>0</b>	<b>PROPERTY &amp; ESTATES DEVELOPMENT</b>	<b>193,800</b>	<b>174,754</b>	<b>193,800</b>	<b>90%</b>	<b>174,754</b>	<b>(19,046)</b>
<b>7,287,326</b>	<b>7,287,326</b>	<b>TOTAL</b>	<b>7,157,660</b>	<b>6,159,527</b>	<b>7,157,660</b>	<b>86%</b>	<b>6,159,527</b>	<b>(998,133)</b>

## EXECUTIVE MANAGEMENT

Revised Actual Exp. to 31/3/20	Actual Out-turn to 31/03/20	EXECUTIVE MANAGEMENT	Annual Estimate 2020/21	Revised Actual Exp. to 31/3/21	Revised Budget to 31/3/21	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
1,049,622	1,049,622	Corporate Services	1,226,860	1,141,275	1,226,860	93%	1,141,275	(85,585)
297,803	297,803	Relationship & Business Development	390,230	326,915	390,230	84%	326,915	(63,315)
(11,891)	(11,891)	Hospitality Development	(50,290)	67,704	(50,290)	-135%	67,704	117,994
0	0	External Funding	0	(1,296,866)	0		(1,296,866)	(1,296,866)
(4,945,950)	(4,945,950)	Management Fee	(4,857,580)	(4,857,569)	(4,857,580)	100%	(4,857,569)	11
<b>(41,350)</b>	<b>(41,350)</b>	<b>Trs From Reserves</b>	<b>(470)</b>	<b>(470)</b>	<b>(470)</b>	<b>100%</b>	<b>(470)</b>	<b>0</b>
<b>(3,651,765)</b>	<b>(3,651,765)</b>	<b>TOTAL OBJECTIVE ANALYSIS</b>	<b>(3,291,250)</b>	<b>(4,619,011)</b>	<b>(3,291,250)</b>	<b>140%</b>	<b>(4,619,011)</b>	<b>(1,327,761)</b>
(278,186)	(278,186)	Income From Charitable Activities	(362,930)	(186,154)	(362,930)	51%	(186,154)	176,776
(4,945,950)	(4,945,950)	Management Fee	(4,857,580)	(4,857,569)	(4,857,580)	100%	(4,857,569)	11
0	0	External funding	0	(1,296,866)	0		(1,296,866)	(1,296,866)
<b>(5,224,136)</b>	<b>(5,224,136)</b>	<b>TOTAL INCOME</b>	<b>(5,220,510)</b>	<b>(6,340,589)</b>	<b>(5,220,510)</b>	<b>121%</b>	<b>(6,340,589)</b>	<b>(1,120,079)</b>
1,007,848	1,007,848	Employee Costs	1,166,000	1,030,393	1,166,000	88%	1,030,393	(135,607)
2,513	2,513	Transport Costs	0	0	0		0	0
12,127	12,127	Premises Costs	2,680	3,095	2,680	115%	3,095	415
368,817	368,817	Supplies & Services	537,550	478,805	537,550	89%	478,805	(58,745)
0	0	Financing Costs	0	0	0		0	0
187,400	187,400	Support Costs	187,400	187,400	187,400	100%	187,400	0
35,016	35,016	Governance Costs	36,100	22,355	36,100	62%	22,355	(13,745)
<b>1,613,721</b>	<b>1,613,721</b>	<b>TOTAL RESOURCES EXPENDED</b>	<b>1,929,730</b>	<b>1,722,048</b>	<b>1,929,730</b>	<b>89%</b>	<b>1,722,048</b>	<b>(207,682)</b>
<b>(3,610,415)</b>	<b>(3,610,415)</b>	<b>NET POSITION</b>	<b>(3,290,780)</b>	<b>(4,618,541)</b>	<b>(3,290,780)</b>	<b>140%</b>	<b>(4,618,541)</b>	<b>(1,327,761)</b>
<b>(41,350)</b>	<b>(41,350)</b>	<b>Trs From Reserves</b>	<b>(470)</b>	<b>(470)</b>	<b>(470)</b>	<b>100%</b>	<b>(470)</b>	<b>0</b>
<b>(3,651,765)</b>	<b>(3,651,765)</b>	<b>TOTAL (after transfer from reserves)</b>	<b>(3,291,250)</b>	<b>(4,619,011)</b>	<b>(3,291,250)</b>	<b>140%</b>	<b>(4,619,011)</b>	<b>(1,327,761)</b>

## Comments

Executive Management encompasses Trust Board, Chief Officer and Corporate Services. Corporate Services has responsibility for the following areas: Relationship and Business Development, Finance and Business Development, Business Support and Hospitality. The Hospitality Service operates across all operational services.

### **Corporate Services**

Favourable variance relates mainly to vacancies which were not filled during the financial year 2020/21.

### **Relationship & Business Development**

Savings from reduced service provision during facilities closures.

### **Hospitality**

Reduction in Hospitality Income due to closure of venues and postponement of events offset by savings from reduced hospitality provision during facilities closures.

## CULTURAL DEVELOPMENT SERVICE ANALYSIS

Revised Actual Exp. to 31/3/20	Actual Out-turn to 31/03/20	CULTURAL DEVELOPMENT	Annual Estimate 2020/21	Revised Actual Exp. to 31/3/21	Revised Budget to 31/3/21	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
97,030	97,030	Cultural Development	272,500	267,477	272,500	98%	267,477	(5,023)
148,948	148,948	Collection Care	103,790	99,890	103,790	96%	99,890	(3,900)
182,046	182,046	Visual Arts Development	37,460	27,424	37,460	73%	27,424	(10,036)
130,205	130,205	Museums Development	118,120	108,332	118,120	92%	108,332	(9,788)
1,062,952	1,062,952	Libraries	915,370	838,229	915,370	92%	838,229	(77,141)
<b>(3,620)</b>	<b>(3,620)</b>	<b>Trs From Reserves</b>	<b>(1,720)</b>	<b>(1,720)</b>	<b>(1,720)</b>	<b>100%</b>	<b>(1,720)</b>	<b>0</b>
<b>1,617,561</b>	<b>1,617,561</b>	<b>TOTAL OBJECTIVE ANALYSIS</b>	<b>1,445,520</b>	<b>1,339,632</b>	<b>1,445,520</b>	<b>93%</b>	<b>1,339,632</b>	<b>(105,888)</b>
(120,397)	(120,397)	Income From Charitable Activities	(100,050)	(61,548)	(100,050)	62%	(61,548)	38,502
<b>(120,397)</b>	<b>(120,397)</b>	<b>TOTAL INCOME</b>	<b>(100,050)</b>	<b>(61,548)</b>	<b>(100,050)</b>	<b>62%</b>	<b>(61,548)</b>	<b>38,502</b>
1,312,710	1,312,710	Employee Costs	1,136,070	1,069,957	1,136,070	94%	1,069,957	(66,113)
12,170	12,170	Transport Costs	11,980	7,744	11,980	65%	7,744	(4,236)
160,218	160,218	Premises Costs	132,150	134,804	132,150	102%	134,804	2,654
236,239	236,239	Supplies & Services	244,880	181,742	244,880	74%	181,742	(63,138)
7,449	7,449	Financing Costs	5,720	5,560	5,720	97%	5,560	(160)
0	0	Support Costs	0	0	0		0	0
12,792	12,792	Governance Costs	16,490	3,093	16,490	19%	3,093	(13,397)
<b>1,741,578</b>	<b>1,741,578</b>	<b>TOTAL RESOURCES EXPENDED</b>	<b>1,547,290</b>	<b>1,402,900</b>	<b>1,547,290</b>	<b>91%</b>	<b>1,402,900</b>	<b>(144,390)</b>
<b>1,621,181</b>	<b>1,621,181</b>	<b>NET POSITION</b>	<b>1,447,240</b>	<b>1,341,352</b>	<b>1,447,240</b>	<b>93%</b>	<b>1,341,352</b>	<b>(105,888)</b>
<b>(3,620)</b>	<b>(3,620)</b>	<b>Trs From Reserves</b>	<b>(1,720)</b>	<b>(1,720)</b>	<b>(1,720)</b>	<b>100%</b>	<b>(1,720)</b>	<b>0</b>
<b>1,617,561</b>	<b>1,617,561</b>	<b>TOTAL (after transfer from reserves)</b>	<b>1,445,520</b>	<b>1,339,632</b>	<b>1,445,520</b>	<b>93%</b>	<b>1,339,632</b>	<b>(105,888)</b>

## Comments

Cultural Development has responsibility for the operation of museums, EAC collections, statutory library provision and the creative programming across all venues with a particular focus on museums, libraries, visual arts and exhibitions. The team is made up of key service areas: Collection Care Development, Visual Arts Development, Museums Development, Library Operations and Library Programmes.

### **Cultural Development - Overall**

£66k savings were achieved from vacancies that were not filled during the financial year 2020/21 and bank staffing budgets that were not required due to restrictions. In addition a further £78.3k of savings were achieved as a result of reduced spend due restrictions in respect of library events and cultural exhibitions and a reduced programme for 2020/21. These savings have been offset by a £38.5k income shortfall due to closure of venues, the restrictions in respect of library events and cultural exhibitions and introduction of “cashless” processes across venues.

## COMMUNITY & PERFORMING ARTS DEVELOPMENT SERVICE ANALYSIS

Revised Actual Exp. to 31/3/20	Actual Out-turn to 31/03/20	COMMUNITY & PERFORMING ARTS DEVELOPMENT	Annual Estimate 2020/21	Revised Actual Exp. to 31/3/21	Revised Budget to 31/3/21	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
155,503	155,503	Performing Arts Development	193,930	193,126	193,930	100%	193,126	(804)
400,066	400,066	Community Development	245,090	405,599	245,090	165%	405,599	160,509
(73,029)	(73,029)	Community Lettings & Co-Managed Centres - Lets	(20,590)	17,614	(20,590)	-86%	17,614	38,204
<b>0</b>	<b>0</b>	<b>Trs From Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>482,540</b>	<b>482,540</b>	<b>TOTAL OBJECTIVE ANALYSIS</b>	<b>418,430</b>	<b>616,339</b>	<b>418,430</b>	<b>147%</b>	<b>616,339</b>	<b>197,909</b>
(718,239)	(718,239)	Income From Charitable Activities	(628,240)	(26,452)	(628,240)	4%	(26,452)	601,788
<b>(718,239)</b>	<b>(718,239)</b>	<b>TOTAL INCOME</b>	<b>(628,240)</b>	<b>(26,452)</b>	<b>(628,240)</b>	<b>4%</b>	<b>(26,452)</b>	<b>601,788</b>
626,672	626,672	Employee Costs	511,330	436,390	511,330	85%	436,390	(74,940)
0	0	Transport Costs	0	0	0		0	0
246,116	246,116	Premises Costs	213,690	176,694	213,690	83%	176,694	(36,996)
283,457	283,457	Supplies & Services	275,150	26,624	275,150	10%	26,624	(248,526)
0	0	Financing Costs	0	0	0		0	0
0	0	Support Costs	0	0	0		0	0
44,534	44,534	Governance Costs	46,500	3,083	46,500	7%	3,083	(43,417)
<b>1,200,778</b>	<b>1,200,778</b>	<b>TOTAL RESOURCES EXPENDED</b>	<b>1,046,670</b>	<b>642,791</b>	<b>1,046,670</b>	<b>61%</b>	<b>642,791</b>	<b>(403,879)</b>
<b>482,540</b>	<b>482,540</b>	<b>NET POSITION</b>	<b>418,430</b>	<b>616,339</b>	<b>418,430</b>	<b>147%</b>	<b>616,339</b>	<b>197,909</b>
<b>0</b>	<b>0</b>	<b>Trs From Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>482,540</b>	<b>482,540</b>	<b>TOTAL (after transfer from reserves)</b>	<b>418,430</b>	<b>616,339</b>	<b>418,430</b>	<b>147%</b>	<b>616,339</b>	<b>197,909</b>

### Comments

Community & Performing Arts Development has responsibility for Cumnock Town Hall, the Palace Theatre and Grand Hall and Community Venues across East Ayrshire and works with a range of local, regional, national providers and commercial companies to deliver high profile events and opportunities through our full range of venues with both a local and regional focus. The team is made up of 2 key service areas: Performing Arts Development and Community Development.

#### **Income**

£601.8k income shortfall due to closure of venues and postponement of events, particularly the 2020 Panto.

#### **Expenditure**

The income shortfall has been partially offset by expenditure savings of £403.9k. These savings were achieved mainly from £74.9k from vacancies not being filled 2020/21 and bank staffing budgets not being required due to restrictions, £158k reduction in contracted payments to Imagine Theatre and a £32k reduction in irrecoverable VAT due to cancellation of the 2020 Panto, in addition to £139k savings across the rest of expenditure.

## LEISURE DEVELOPMENT SERVICE ANALYSIS

Revised Actual Exp. to 31/3/20	Actual Out-turn to 31/03/20	LEISURE DEVELOPMENT	Annual Estimate 2020/21	Revised Actual Exp. to 31/3/21	Revised Budget to 31/3/21	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
297,796	297,796	Leisure Development	155,630	155,475	155,630	100%	155,475	(155)
463,637	463,637	Countryside & Visitors Development	411,480	455,335	411,480	111%	455,335	43,855
33,113	33,113	Green Infrastructure Development	40,840	35,369	40,840	87%	35,369	(5,471)
0	0	Volunteer Development	0	(278)	0		(278)	(278)
<b>(3,630)</b>	<b>(3,630)</b>	<b>Trs From Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>790,916</b>	<b>790,916</b>	<b>TOTAL OBJECTIVE ANALYSIS</b>	<b>607,950</b>	<b>645,901</b>	<b>607,950</b>	<b>106%</b>	<b>645,901</b>	<b>37,951</b>
(98,230)	(98,230)	Income From Charitable Activities	(56,340)	(16,450)	(56,340)	29%	(16,450)	39,890
<b>(98,230)</b>	<b>(98,230)</b>	<b>TOTAL INCOME</b>	<b>(56,340)</b>	<b>(16,450)</b>	<b>(56,340)</b>	<b>29%</b>	<b>(16,450)</b>	<b>39,890</b>
661,381	661,381	Employee Costs	562,980	516,341	562,980	92%	516,341	(46,639)
19,078	19,078	Transport Costs	19,930	17,267	19,930	87%	17,267	(2,663)
94,749	94,749	Premises Costs	37,280	55,410	37,280	149%	55,410	18,130
98,180	98,180	Supplies & Services	27,200	69,752	27,200	256%	69,752	42,552
4,106	4,106	Financing Costs	0	0	0		0	0
0	0	Support Costs	0	0	0		0	0
15,282	15,282	Governance Costs	16,900	3,582	16,900	21%	3,582	(13,318)
<b>892,776</b>	<b>892,776</b>	<b>TOTAL RESOURCES EXPENDED</b>	<b>664,290</b>	<b>662,351</b>	<b>664,290</b>	<b>100%</b>	<b>662,351</b>	<b>(1,939)</b>
<b>794,546</b>	<b>794,546</b>	<b>NET POSITION</b>	<b>607,950</b>	<b>645,901</b>	<b>607,950</b>	<b>106%</b>	<b>645,901</b>	<b>37,951</b>
<b>(3,630)</b>	<b>(3,630)</b>	<b>Trs From Reserves</b>						<b>0</b>
<b>790,916</b>	<b>790,916</b>	<b>TOTAL (after transfer from reserves)</b>	<b>607,950</b>	<b>645,901</b>	<b>607,950</b>	<b>106%</b>	<b>645,901</b>	<b>37,951</b>

### Comments

Leisure Development has responsibility over more passive recreation and outdoor pursuits that introduce people to physical activity. The team includes the following services: Countryside & Visitor Development, Green Infrastructure and Volunteer Development.

#### **Leisure Development - Overall**

£38k income shortfall is due to closure of the residential centre and park during 2020/21 in addition to postponement of events. This has been partially offset by £46.6k in expenditure savings relating to vacancies not being filled 2020/21 and bank staffing budgets not being required due to restrictions. £41k of match funding (30%) for HLF funds relating to the Parks for People project extension was identified within the year from this budget.

## SPORTS DEVELOPMENT SERVICE ANALYSIS

Revised Actual Exp. to 31/3/20	Actual Out-turn to 31/03/20	SPORTS DEVELOPMENT	Annual Estimate 2020/21	Revised Actual Exp. to 31/3/21	Revised Budget to 31/3/21	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
313,370	313,370	Sports Development Team	260,090	237,819	260,090	91%	237,819	(22,271)
130,081	130,081	Community Sports Area 1	17,490	440,555	17,490	2519%	440,555	423,065
352,736	352,736	Community Sports Area 2	321,830	642,071	321,830	200%	642,071	320,241
44,608	44,608	Temporary Facilities	8,420	8,416	8,420	100%	8,416	(4)
37,843	37,843	Football Venues	25,040	10,404	25,040	42%	10,404	(14,636)
<b>(20,160)</b>	<b>(20,160)</b>	<b>Trs From Reserves</b>	<b>(7,320)</b>	<b>(7,320)</b>	<b>(7,320)</b>	<b>100%</b>	<b>(7,320)</b>	<b>0</b>
<b>858,477</b>	<b>858,477</b>	<b>TOTAL OBJECTIVE ANALYSIS</b>	<b>625,550</b>	<b>1,331,945</b>	<b>625,550</b>	<b>213%</b>	<b>1,331,945</b>	<b>706,395</b>
(959,835)	(959,835)	Income From Charitable Activities	(1,143,010)	(215,417)	(1,143,010)	19%	(215,417)	927,593
<b>(959,835)</b>	<b>(959,835)</b>	<b>TOTAL INCOME</b>	<b>(1,143,010)</b>	<b>(215,417)</b>	<b>(1,143,010)</b>	<b>19%</b>	<b>(215,417)</b>	<b>927,593</b>
1,550,215	1,550,215	Employee Costs	1,513,900	1,323,160	1,513,900	87%	1,323,160	(190,740)
4,992	4,992	Transport Costs	3,880	12,675	3,880	327%	12,675	8,795
159,363	159,363	Premises Costs	123,230	110,465	123,230	90%	110,465	(12,765)
97,104	97,104	Supplies & Services	107,920	77,225	107,920	72%	77,225	(30,695)
15,632	15,632	Financing Costs	7,320	7,320	7,320	100%	7,320	0
0	0	Support Costs	0	0	0		0	0
11,166	11,166	Governance Costs	19,630	23,838	19,630	121%	23,838	4,208
<b>1,838,472</b>	<b>1,838,472</b>	<b>TOTAL RESOURCES EXPENDED</b>	<b>1,775,880</b>	<b>1,554,682</b>	<b>1,775,880</b>	<b>88%</b>	<b>1,554,682</b>	<b>(221,198)</b>
<b>878,637</b>	<b>878,637</b>	<b>NET POSITION</b>	<b>632,870</b>	<b>1,339,265</b>	<b>632,870</b>	<b>212%</b>	<b>1,339,265</b>	<b>706,395</b>
<b>(20,160)</b>	<b>(20,160)</b>	<b>Trs From Reserves</b>	<b>(7,320)</b>	<b>(7,320)</b>	<b>(7,320)</b>	<b>100%</b>	<b>(7,320)</b>	<b>0</b>
<b>858,477</b>	<b>858,477</b>	<b>TOTAL (after transfer from reserves)</b>	<b>625,550</b>	<b>1,331,945</b>	<b>625,550</b>	<b>213%</b>	<b>1,331,945</b>	<b>706,395</b>

### Comments

Sports Development has responsibility for programming activities within our community leisure centres and promotion of sports including badminton, football, gymnastics and swimming, as well as working with key local partners. The team manages our gyms and fitness programme and will work with EA Vibrant Communities in encouraging physical activity. The team has key service areas: Sport Operations, Community Sport Development, Fitness Development and Activity and Coaching Development.

#### **Income**

£927.5k income shortfall due to closure of venues, along with the freeze on monthly Learn to Swim and Fitness Membership direct debits due to venue closures as a result of Covid restrictions. The service has reviewed it's Pricing Strategy to support all customers in the reactivation of our services going forward.

#### **Expenditure**

The income shortfall has been partially offset by expenditure savings of £221.2k. These savings predominantly arose from vacancies not being filled 2020/21 and bank staffing budgets not being required due to restrictions.

## PROPERTY & ESTATES DEVELOPMENT SERVICE ANALYSIS

Revised Actual Exp. to 31/3/20	Actual Out-turn to 31/03/20	PROPERTY & ESTATES DEVELOPMENT	Annual Estimate 2020/21	Revised Actual Exp. to 31/3/21	Revised Budget to 31/3/21	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/21	Variance (Favourable) / Adverse
0	0	Property & Estates Development	193,800	174,754	193,800	90%	174,754	(19,046)
0	0	Trs From Reserves	0	0	0		0	0
0	0	<b>TOTAL OBJECTIVE ANALYSIS</b>	<b>193,800</b>	<b>174,754</b>	<b>193,800</b>	<b>90%</b>	<b>174,754</b>	<b>(19,046)</b>
0	0	Income From Charitable Activities	0	0	0		0	0
0	0	<b>TOTAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
0	0	Employee Costs	176,610	159,758	176,610	90%	159,758	(16,852)
0	0	Transport Costs	2,750	1,327	2,750	48%	1,327	(1,423)
0	0	Premises Costs	4,000	2,995	4,000	75%	2,995	(1,005)
0	0	Supplies & Services	10,440	10,674	10,440	102%	10,674	234
0	0	Financing Costs	0	0	0		0	0
0	0	Support Costs	0	0	0		0	0
0	0	Governance Costs	0	0	0		0	0
0	0	<b>TOTAL RESOURCES EXPENDED</b>	<b>193,800</b>	<b>174,754</b>	<b>193,800</b>	<b>90%</b>	<b>174,754</b>	<b>(19,046)</b>
0	0	<b>NET POSITION</b>	<b>193,800</b>	<b>174,754</b>	<b>193,800</b>	<b>90%</b>	<b>174,754</b>	<b>(19,046)</b>
		Trs From Reserves	0	0	0		0	0
0	0	<b>TOTAL (after transfer from reserves)</b>	<b>193,800</b>	<b>174,754</b>	<b>193,800</b>	<b>90%</b>	<b>174,754</b>	<b>(19,046)</b>

### Comments

Property & Estates Development is a new service area for 2020/21 created as part of the management review and has responsibility for co-ordinating the management, maintenance, health and safety and development of the facilities within East Ayrshire Leisure's remit. Maintaining and developing high quality facilities is paramount for the growth of our business. The team includes facility and estate management and sustainable development and will lead on our environmental responsibilities through the implementation of our annual Climate Change Declaration. The creation of this dedicated team has released managers from various premise management responsibilities to allow them to focus on the development of the programmes and services to our customers.

#### **Expenditure**

£17k employee cost savings due to a vacancy within the Service which was subsequently filled in 2020/21.

## RESERVES AS AT 31 MARCH 2021

TABLE A – Summary

TABLE B – Unusable Reserves

TABLE C – Allocated Reserves Analysis

**TABLE A – Summary**

<b>UNRESTRICTED RESERVES</b>	2019/20 b/f	2019/20 DEFICIT	BALANCE 31 March 2020	APPROVED ALLOCATIONS	REVISED BALANCE	PROPOSED DRAWDOWN	Q1	Q2	Q3	Q4	BALANCE	NOTES
FIXED ASSET RESERVE	34,920		34,920		34,920						34,920	
RETAINED RESERVES	140,000		140,000		140,000						140,000	
UNUSABLE RESERVES (DEPRECIATION RESERVES)	9,140		9,140		9,140		0	0	0	9,140	0	see Table B
MGTR FUNDS	18,233		18,233		18,233		(21,437)				39,670	
ALLOCATED RESERVES	10,470		10,470		10,470		0	0	470	0	10,000	see Table C
UNALLOCATED RESERVES	97,731	(97,731)	0		0						0	
HOLIDAY PAY PROVISION	(60,874)		(60,874)		(60,874)						(60,874)	
<b>TOTAL UNRESTRICTED RESERVES</b>	<b>249,620</b>	<b>(97,731)</b>	<b>151,890</b>	<b>0</b>	<b>151,889</b>	<b>0</b>	<b>(21,437)</b>	<b>0</b>	<b>470</b>	<b>9,140</b>	<b>163,716</b>	
RESTRICTED RESERVES			63,251				5,738	646	(73,347)	6,152	124,061	
CJRS			33,709								33,709	
PENSION RESERVE			9,000								9,000	
<b>TOTAL RESERVES</b>			<b>257,850</b>								<b>330,486</b>	

**TABLE B – Unusable Reserves**

<b>UNUSABLE RESERVES</b>	2019/20 b/f	2019/20 DEFICIT	BALANCE 31 March 2020	APPROVED ALLOCATIONS	REVISED BALANCE	PROPOSED DRAWDOWN	Q1	Q2	Q3	Q4	BALANCE	APPROVAL	STATUS	NOTES
Annanhill Golf Course - Staff Welfare Facilities	7,420		7,420		7,420					7,420	0	19 August 2014 Board	Complete	Installation now complete. Depreciation 5 years from 2016/17 to 2020/21
Homewords Van	1,720		1,720		1,720					1,720	0	7 June 2016 Board	Complete	Homewords Van delivered - amount to be drawn down at year end for depreciation. Depreciation 5 years from 2016/17 to 2020/21
<b>TOTAL UNUSABLE RESERVES</b>	<b>9,140</b>	<b>0</b>	<b>9,140</b>		<b>9,140</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>9,140</b>	<b>0</b>			

**TABLE C – Allocated Reserves Analysis**

<b>ALLOCATED RESERVES</b>	2019/20 b/f	2019/20 DEFICIT	BALANCE 31 March 2020	APPROVED ALLOCATIONS	REVISED BALANCE	Q1	Q2	Q3	Q4	BALANCE	APPROVAL	STATUS	NOTES
Website Development	470		470		470			470		0	19 Sept 2017 Board	Complete	Redesignate £25k from Marketing Co-ordinator (Sport) to Website Development - launched Aug 2019. Balance allocated to Intranet Development
Dower House Upgrades	10,000		10,000		10,000					10,000	4 June 2019 Board	Complete	<b>Redesignate as Unallocated Reserves</b>
<b>TOTAL ALLOCATED RESERVES</b>	<b>10,470</b>	<b>0</b>	<b>10,470</b>	<b>0</b>	<b>10,470</b>	<b>0</b>	<b>0</b>	<b>470</b>	<b>0</b>	<b>10,000</b>			

## GENERAL PROJECTS

General Projects are multi-annual projects involving funding from external partners. These projects are not included in the Financial Monitoring reports.

Project	Partners	Balance b/f 01.04.20	Balance at 31.03.21	Expected Completion Date
Ayrshire Libraries Forum	North Ayrshire Council/South Ayrshire Council/East Ayrshire Council	(£4,132)	(£4,015)	Ongoing
Burns Birthday in Mauchline	Event Scotland	(£861)	(£861)	Mar 2022
Kilmarnock Green Infrastructure	Sustrans	(£14,955)	(£14,955)	Ongoing
Museums Database	Museum Gallery Scotland	(£9,450)	£898	July 2021
Digital Storyteller in Residence	Scottish Book Trust	(£2,416)	(£2,416)	Ongoing
Irvine Valley Trails 2019 onwards	LCTT, Transport Scotland, EAC Renewable Energy Fund	(£27,973)	(£24,258)	Ongoing
Cumnock Town Hall Community Cinema	Creative Scotland	£0	(£4,592)	Dec 2021
Logan Centre (Ringfenced)	Three Village Centre (Limited Company & Charity)	(£7,356)	(£7,356)	Ongoing
SHOUT	EAC	(£5,000)	(£5,000)	Ongoing
Wifi Project	EAC	£0	(£20,000)	Mar 2022
DCCP Parks for People (Jul 20-Mar 21)	HLF/EAC	£0	(£15,500)	Jul 2021
Grayson Perry	EALT	£0	(£22,005)	May 2022
Foster Carer Service - Memberships	EAC	£0	(£4,000)	Ongoing

Ayrshire Libraries Forum is a network partnership of the three Ayrshire councils, Ayrshire NHS, school, prison and higher education libraries to be used towards the upkeep of Ayrshire Working Lives website.

Burns Birthday in Mauchline – The project normally takes place on the last Saturday in January at Burns House Museum, Mauchline Parish Church Halls and Mauchline Kirkyard. The family event which is funded by EventScotland is free and includes lots of Burns related activity including visual art, puppet making, Kirkyard tours with our partners Mauchline Burns Club, curator talks and a very special performance by pupils of Mauchline Primary School. The event will not be taking place in 2021 due to EventScotland funding being withdrawn due to Covid 19.

Kilmarnock Green Infrastructure - The design and feasibility work has been completed for the Kilmarnock Green Infrastructure Project. £300k has been secured from Sustrans for further design work for a multi-million pound application later in the year. A Project Board, chaired by East Ayrshire Leisure, has been established to oversee the development and implementation of this 18 mile cycle route project for Kilmarnock made up of officers from East Ayrshire Leisure, East Ayrshire Council and Ayrshire Roads Alliance.

Museums Database - East Ayrshire Leisure cares for approximately 250,000 objects within the museums it manages on behalf of East Ayrshire Council. Currently these collections are documented on a mixture of ageing and basic database systems. As we progress through the actions outlined within our Accreditation plan, including a full, basic inventory of all collections, plus our work with our Recognised collections, it is clear that we require a modern, future-proof database for use across the museum service, with opportunities for working with external partners in a more co-ordinated and efficient way. The total project cost is £21,600, of which Museums Galleries Scotland has awarded 75% of project costs. Progress with the project was interrupted due to Covid 19, however MGS have granted an extension to 31 July 2021 to complete the project.

Digital Storyteller in Residence - The project which was funded by the Scottish Book Trust has now come to an end. The initiative worked with people facing social isolation for whatever reason, to encourage participation in and the use of digital platforms to tell their own personal story. The Arts, Libraries and Museums Development team led the project with partners in Kilmarnock Station Railway Heritage Trust (KRSHT) and Vibrant Communities. The project was externally recognised by being shortlisted for Community Project of the Year at the Herald Society Awards. There is a surplus balance which Scottish Book Trust have said we can use towards further Digital Storytelling activities. We are currently paying for further training for KRSHT from the fund, and have invested in suitable transit cases to keep the kit safe when loaned out to our partners.

Irvine Valley Trails - The Renewable Energy Fund has agreed that the shortfall in spend in the development stage grant can be reallocated to the Trails capital grant of £213,964. The Irvine Valley Trails project also received funding from the Low Carbon Travel and Transport Fund and Transport Scotland to implement a series of routes throughout the Irvine Valley that support active travel. All funding is in place for this project and implementation started Autumn 2019.

Cumnock Town Hall Community Cinema – All cinema equipment is installed but project start date has been postponed for 1 year due to Covid-19.

Logan Centre (Ringfenced) – Funding allocated to EA Leisure for the sustainable development of the Logan Centre to benefit the entire community - a business case will need to be submitted for use of funds.

SHOUT - £5000 Funding from East Ayrshire Council has been issued to offer FREE swimming to SHOUT card holders during the school holiday periods throughout the year.

Wifi Project - After an initial review was submitted to the EAC we have since received funding of £20k to contribute to the installation costs of wifi across all East Ayrshire Leisure standalone venues.

DCCP Parks for People (Jul 20-Mar 21) – HLF have confirmed agreement that previously approved funding has been allocated to specific projects with an initial extension to May 2021. Given current restrictions HLF recognise a further extension may be necessary and have extended this to July 2021.

Grayson Perry – Our planned high profile exhibition for 2020 – 2021 period ‘GRAYSON PERRY – The Vanity of Small Differences’ had to be postponed due to lockdown and travel restrictions. We are in communication with the lender to reorganise the exhibition for later in the year.

Foster Carer Service - Memberships – This funding is to support foster carers to access sport and physical activity services for the children they are caring for. The funding has been issued by East Ayrshire Council.



## EXTERNAL FUNDING (JANUARY – MARCH 2021)



## EXTERNAL FUNDING DECLINED APPLICATIONS

Section	Name of Funding Provider and Project	Value of Funding/Support	Comments
Cultural Development	Scottish Libraries Information Council - Digital Newspapers and Enhanced e-audio Provision	£14,000	Project considered core business therefore not suitable to the fund targeted towards more innovative projects.
Cultural Development	Creative Scotland - Culture Collective	£137,000	Highly competitive and oversubscribed.
Cultural Development	National Lottery Community Fund - Digital Newspapers and Enhanced e-audio Provision	£9,999	Funder is looking for a more community-led project.
EALT	SCVO - Adapt and Thrive & Communities Recovery Fund	£25,000	Should have received response within 21 days - assumed unsuccessful as no notification of award.
Sports Development	Scottish Government - Strategic Framework Business Fund	£8,400	Application was declined due to not meeting the eligibility criteria. Trusts with an arms length agreement with EAC are excluded from the SFBF support.
<b>TOTAL</b>		<b>£194,399</b>	



## **EXTERNAL FUNDING (APRIL 2020 – MARCH 2021)**



**EXTERNAL FUNDING APPROVED APPLICATIONS**

(\*denotes funding not available to East Ayrshire Council)#

<b>Section</b>	<b>Name of Funding Provider and Project</b>	<b>Value of Funding/Support</b>	<b>Received in 2020/21</b>
East Ayrshire Leisure	Corra Foundation - Wellbeing Fund	£77,265	£77,265
East Ayrshire Leisure	Small Business Grant - Hospitality/Leisure	£25,000	£25,000
East Ayrshire Leisure	SCVO Digital - Connecting Scotland	£9,880	£9,880
East Ayrshire Leisure	Coronavirus Job Retention Scheme - see Note 1	£1,123,601	£1,123,601

East Ayrshire Leisure	South Ayrshire Council - Enabling Rural Communities	Supply of: 4 x Home User Laptop with Windows 10, 5 x Portable projection screen up to 92", 22 x Apple Ipad 2019 10.2" 32GB, 5 x HD Projector and 4 x wireless Sound bar	Supply of: 4 x Home User Laptop with Windows 10, 5 x Portable projection screen up to 92", 22 x Apple Ipad 2019 10.2" 32GB, 5 x HD Projector and 4 x wireless Sound bar
Leisure Development	Volunteering Matters - DCCP Sensor Garden Volunteering Programme	£250	£240
East Ayrshire Leisure	HMRC - Eat Out to Help Out Scheme	£2,082	£2,082
Cultural Development	Scottish Book Trust - Book Week Scotland	£750	£750
East Ayrshire Leisure	Creative Scotland - Culture Organisations and Venues Recovery Fund	£71,000	£71,000
<b>TOTAL</b>		<b>£1,309,828</b>	<b>£1,309,818</b>

Note 1

East Ayrshire Leisure registered for Coronavirus Job Retention Scheme (CJRS) and has currently received grant of £1,123,600.82. The scheme is currently scheduled to continue until September 2021. Grant received is dependant on the number of staff on furlough which will reduce as services are reactivated.

## EXTERNAL FUNDING NOT INCLUDED IN EAST AYRSHIRE LEISURE ACCOUNTS

Section	Name of Funding Provider and Project	Value of Funding/Support	Comments
East Ayrshire Leisure	HLF - DCCP Parks for People (Jul 20-Mar 21)	£112,000	
<b>TOTAL</b>		<b>£112,000</b>	<b>£0</b>

## EXTERNAL FUNDING DECLINED APPLICATIONS

Section	Name of Funding Provider and Project	Value of Funding/Support	Comments
Community & Performing Arts Development	National Lottery Community Fund (Emerging Futures Fund) - Connection - Community Advent Project	£49,900	There was high competition for the available funding.
Leisure Development	Scottish Power Foundation - George VI Wildlife Park	£147,750	There was high competition for the available funding.
Cultural Development	Art Fund - Galleries Digital Engagement and Access	£42,412	There was high competition for the available funding.
Sports Development	Business Hardship Fund (EAC) - COVID 19 Restrictions	£4,310	Application was declined due to government guidelines stating Scottish Charitable Incorporated Organisations are not eligible for the grants.
Leisure Development	Youthlink - Covid-19 Residential Outdoor Education Centre Recovery Fund	£7,017	Application was declined due to the fund being very over-subscribed.
Cultural Development	Scottish Libraries Information Council - Digital Newspapers and Enhanced e-audio Provision	£14,000	Project considered core business therefore not suitable to the fund targeted towards more innovative projects.
Cultural Development	Creative Scotland - Culture Collective	£137,000	Highly competitive and oversubscribed.
Cultural Development	National Lottery Community Fund - Digital Newspapers and Enhanced e-audio Provision	£9,999	Funder is looking for a more community-led project.

EALT	SCVO - Adapt and Thrive & Communities Recovery Fund	£25,000	Should have received response within 21 days - assumed unsuccessful as no notification of award.
Sports Development	Scottish Government - Strategic Framework Business Fund	£8,400	Application was declined due to not meeting the eligibility criteria. Trusts with an arms length agreement with EAC are excluded from the SFBF support.
<b>TOTAL</b>		<b>£445,788</b>	

### Debt Identified for Write off

Bad and doubtful debts totalling £1,829.54 has been identified for write-off. Provision exists within the Annual Accounts for debt write-off and is currently valued at £18,038.10.

Reason for write-off are summarised below:-

<b>Reason for Write-Off</b>	<b>No of Accounts</b>	<b>Amount</b>
Debt is uneconomical to pursue	13	£ 1203.64
Poor recovery prospects	2	£ 625.90
<b>Total</b>		£ 1829.54



## PERFORMANCE SCORECARD



# EALT PI Report

Generated on: 29 April 2021 10:19

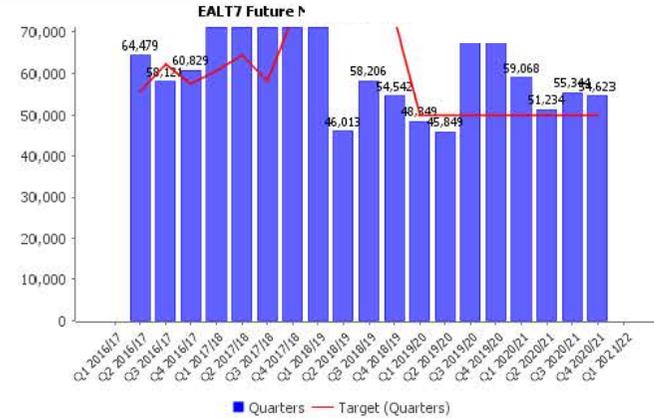
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Code & Short Name	Current Value	Current Target	Short Term Trend	Long Term Trend	Latest Note	Trend Chart	Traffic Light Icon																																										
EALT1 Average Days Lost per Employee	1.21	2	↑	↑	East Ayrshire Leisure employees are managed in line with the Supporting Attendance at Work Policy. Absence during this period is primarily due to long term absence.	<table border="1"> <caption>EALT1 Average Days Lost per Employee</caption> <thead> <tr> <th>Quarter</th> <th>Value</th> </tr> </thead> <tbody> <tr><td>Q1 2016/17</td><td>1.8</td></tr> <tr><td>Q2 2016/17</td><td>2.6</td></tr> <tr><td>Q3 2016/17</td><td>2.56</td></tr> <tr><td>Q4 2016/17</td><td>2.56</td></tr> <tr><td>Q1 2017/18</td><td>2.56</td></tr> <tr><td>Q2 2017/18</td><td>2.22</td></tr> <tr><td>Q3 2017/18</td><td>2.22</td></tr> <tr><td>Q4 2017/18</td><td>2.22</td></tr> <tr><td>Q1 2018/19</td><td>1.84</td></tr> <tr><td>Q2 2018/19</td><td>0.85</td></tr> <tr><td>Q3 2018/19</td><td>1.74</td></tr> <tr><td>Q4 2018/19</td><td>2.06</td></tr> <tr><td>Q1 2019/20</td><td>0.95</td></tr> <tr><td>Q2 2019/20</td><td>1.47</td></tr> <tr><td>Q3 2019/20</td><td>2.24</td></tr> <tr><td>Q4 2019/20</td><td>1.97</td></tr> <tr><td>Q1 2020/21</td><td>0.68</td></tr> <tr><td>Q2 2020/21</td><td>0.36</td></tr> <tr><td>Q3 2020/21</td><td>2.01</td></tr> <tr><td>Q4 2020/21</td><td>1.21</td></tr> </tbody> </table>	Quarter	Value	Q1 2016/17	1.8	Q2 2016/17	2.6	Q3 2016/17	2.56	Q4 2016/17	2.56	Q1 2017/18	2.56	Q2 2017/18	2.22	Q3 2017/18	2.22	Q4 2017/18	2.22	Q1 2018/19	1.84	Q2 2018/19	0.85	Q3 2018/19	1.74	Q4 2018/19	2.06	Q1 2019/20	0.95	Q2 2019/20	1.47	Q3 2019/20	2.24	Q4 2019/20	1.97	Q1 2020/21	0.68	Q2 2020/21	0.36	Q3 2020/21	2.01	Q4 2020/21	1.21	🟢
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EALT4 Culture	3,876	102,283	↓	↓	All venues were closed throughout quarter 4 resulting in a significant decrease in attendance against the projected figure. However, housebound library services continued to operate with an increase of 14% against projections. During this period of lockdown, there was also an amazing uptake in E-book services with a remarkable 120% increase in performance figures.	<table border="1"> <caption>EALT4 Culture</caption> <thead> <tr> <th>Quarter</th> <th>Value</th> </tr> </thead> <tbody> <tr><td>Q1 2016/17</td><td>112,660</td></tr> <tr><td>Q2 2016/17</td><td>103,950</td></tr> <tr><td>Q3 2016/17</td><td>122,310</td></tr> <tr><td>Q4 2016/17</td><td>103,081</td></tr> <tr><td>Q1 2017/18</td><td>101,541</td></tr> <tr><td>Q2 2017/18</td><td>147,441</td></tr> <tr><td>Q3 2017/18</td><td>83,510</td></tr> <tr><td>Q4 2017/18</td><td>102,000</td></tr> <tr><td>Q1 2018/19</td><td>104,892</td></tr> <tr><td>Q2 2018/19</td><td>95,838</td></tr> <tr><td>Q3 2018/19</td><td>85,593</td></tr> <tr><td>Q4 2018/19</td><td>0</td></tr> <tr><td>Q1 2019/20</td><td>19,638</td></tr> <tr><td>Q2 2019/20</td><td>32,121</td></tr> <tr><td>Q3 2019/20</td><td>3,876</td></tr> </tbody> </table>	Quarter	Value	Q1 2016/17	112,660	Q2 2016/17	103,950	Q3 2016/17	122,310	Q4 2016/17	103,081	Q1 2017/18	101,541	Q2 2017/18	147,441	Q3 2017/18	83,510	Q4 2017/18	102,000	Q1 2018/19	104,892	Q2 2018/19	95,838	Q3 2018/19	85,593	Q4 2018/19	0	Q1 2019/20	19,638	Q2 2019/20	32,121	Q3 2019/20	3,876	🔴										
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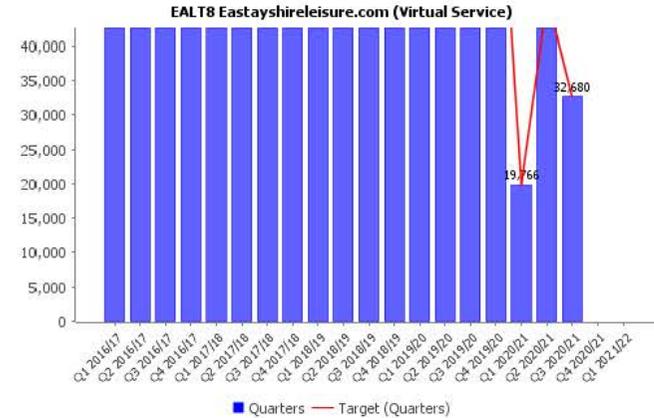
Code & Short Name	Current Value	Current Target	Short Term Trend	Long Term Trend	Latest Note	Trend Chart	Traffic Light Icon																																																															
EALT5 Sport and Community Venues	10,852	179,362	⬇️	⬇️	All venues have been closed throughout quarter 4 so performance figures are significantly lower than the target figure. However, the introduction of an outdoor fitness has supported the retention of members. the Q4 figures for Annanhill Golf Course have been outstanding with a 375% increase against the same period in 2019/20.	<p><b>EALT5 Sport and Community Venues</b></p> <table border="1"> <thead> <tr> <th>Quarter</th> <th>Quarters</th> <th>Target (Quarters)</th> </tr> </thead> <tbody> <tr><td>Q1 2016/17</td><td>225,000</td><td>225,000</td></tr> <tr><td>Q2 2016/17</td><td>177,375</td><td>200,000</td></tr> <tr><td>Q3 2016/17</td><td>189,819</td><td>210,000</td></tr> <tr><td>Q4 2016/17</td><td>216,025</td><td>210,000</td></tr> <tr><td>Q1 2017/18</td><td>189,550</td><td>180,000</td></tr> <tr><td>Q2 2017/18</td><td>129,719</td><td>150,000</td></tr> <tr><td>Q3 2017/18</td><td>167,787</td><td>190,000</td></tr> <tr><td>Q4 2017/18</td><td>173,054</td><td>190,000</td></tr> <tr><td>Q1 2018/19</td><td>158,101</td><td>150,000</td></tr> <tr><td>Q2 2018/19</td><td>141,498</td><td>120,000</td></tr> <tr><td>Q3 2018/19</td><td>176,180</td><td>180,000</td></tr> <tr><td>Q4 2018/19</td><td>180,934</td><td>180,000</td></tr> <tr><td>Q1 2019/20</td><td>159,781</td><td>160,000</td></tr> <tr><td>Q2 2019/20</td><td>142,706</td><td>150,000</td></tr> <tr><td>Q3 2019/20</td><td>175,657</td><td>180,000</td></tr> <tr><td>Q4 2019/20</td><td>165,675</td><td>180,000</td></tr> <tr><td>Q1 2020/21</td><td>0</td><td>180,000</td></tr> <tr><td>Q2 2020/21</td><td>30,300</td><td>180,000</td></tr> <tr><td>Q3 2020/21</td><td>73,535</td><td>180,000</td></tr> <tr><td>Q4 2020/21</td><td>10,852</td><td>180,000</td></tr> </tbody> </table>	Quarter	Quarters	Target (Quarters)	Q1 2016/17	225,000	225,000	Q2 2016/17	177,375	200,000	Q3 2016/17	189,819	210,000	Q4 2016/17	216,025	210,000	Q1 2017/18	189,550	180,000	Q2 2017/18	129,719	150,000	Q3 2017/18	167,787	190,000	Q4 2017/18	173,054	190,000	Q1 2018/19	158,101	150,000	Q2 2018/19	141,498	120,000	Q3 2018/19	176,180	180,000	Q4 2018/19	180,934	180,000	Q1 2019/20	159,781	160,000	Q2 2019/20	142,706	150,000	Q3 2019/20	175,657	180,000	Q4 2019/20	165,675	180,000	Q1 2020/21	0	180,000	Q2 2020/21	30,300	180,000	Q3 2020/21	73,535	180,000	Q4 2020/21	10,852	180,000	🔴
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EALT6 Countryside	0	203,611	⬇️	⬇️	Whilst Dean Castle Country Park has been very busy, performance figures have not been recorded as the visitor centre has been closed throughout quarter 4.	<p><b>EALT6 Countryside</b></p> <table border="1"> <thead> <tr> <th>Quarter</th> <th>Quarters</th> <th>Target (Quarters)</th> </tr> </thead> <tbody> <tr><td>Q1 2016/17</td><td>250,000</td><td>250,000</td></tr> <tr><td>Q2 2016/17</td><td>250,000</td><td>250,000</td></tr> <tr><td>Q3 2016/17</td><td>35,634</td><td>250,000</td></tr> <tr><td>Q4 2016/17</td><td>32,173</td><td>250,000</td></tr> <tr><td>Q1 2017/18</td><td>54,996</td><td>250,000</td></tr> <tr><td>Q2 2017/18</td><td>75,702</td><td>250,000</td></tr> <tr><td>Q3 2017/18</td><td>88,913</td><td>250,000</td></tr> <tr><td>Q4 2017/18</td><td>231,884</td><td>250,000</td></tr> <tr><td>Q1 2018/19</td><td>250,000</td><td>250,000</td></tr> <tr><td>Q2 2018/19</td><td>250,000</td><td>250,000</td></tr> <tr><td>Q3 2018/19</td><td>250,000</td><td>250,000</td></tr> <tr><td>Q4 2018/19</td><td>250,000</td><td>250,000</td></tr> <tr><td>Q1 2019/20</td><td>250,000</td><td>250,000</td></tr> <tr><td>Q2 2019/20</td><td>250,000</td><td>250,000</td></tr> <tr><td>Q3 2019/20</td><td>250,000</td><td>250,000</td></tr> <tr><td>Q4 2019/20</td><td>121,117</td><td>250,000</td></tr> <tr><td>Q1 2020/21</td><td>0</td><td>250,000</td></tr> <tr><td>Q2 2020/21</td><td>72,453</td><td>250,000</td></tr> <tr><td>Q3 2020/21</td><td>40,137</td><td>250,000</td></tr> <tr><td>Q4 2020/21</td><td>0</td><td>250,000</td></tr> </tbody> </table>	Quarter	Quarters	Target (Quarters)	Q1 2016/17	250,000	250,000	Q2 2016/17	250,000	250,000	Q3 2016/17	35,634	250,000	Q4 2016/17	32,173	250,000	Q1 2017/18	54,996	250,000	Q2 2017/18	75,702	250,000	Q3 2017/18	88,913	250,000	Q4 2017/18	231,884	250,000	Q1 2018/19	250,000	250,000	Q2 2018/19	250,000	250,000	Q3 2018/19	250,000	250,000	Q4 2018/19	250,000	250,000	Q1 2019/20	250,000	250,000	Q2 2019/20	250,000	250,000	Q3 2019/20	250,000	250,000	Q4 2019/20	121,117	250,000	Q1 2020/21	0	250,000	Q2 2020/21	72,453	250,000	Q3 2020/21	40,137	250,000	Q4 2020/21	0	250,000	🔴
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Code & Short Name	Current Value	Current Target	Short Term Trend	Long Term Trend	Latest Note	Trend Chart
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EALT7 Future Museum (Virtual Service)	54,623	50,000	↓	↓		
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EALT8 Eastayshireleisure.com (Virtual Service)	32,680	32,680	↓	↓		
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PI Status	
	Alert
	Warning
	OK
	Unknown
	Data Only

Long Term Trends	
	Improving
	No Change
	Getting Worse

Short Term Trends	
	Improving
	No Change
	Getting Worse



## RISK REGISTER



## Risk Register

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
1	There will be a 20% reduction in funding received from East Ayrshire Council, resulting in a reduction in service provision and a requirement to generate more income from services.	Chief Officer	4	4	16  RISK APPETITE: CAUTIOUS (Compliance)	<b>HIGH</b>	<ul style="list-style-type: none"> <li>• Communication with East Ayrshire Council allowing forward planning to ensure that service provision meets the requirements of the main funding provider.</li> <li>• Best Value Review Implementation</li> <li>• PR; communications with staff and customers</li> </ul>
2	There is a risk of not being able to maintain high quality services because of a lack of funding, resulting in a failure to invest, loss of staff, a reduction in staff commitment and damage to East Ayrshire Leisure's reputation.	Executive Managers & Development Managers	4	3	12  RISK APPETITE: OPEN (Reputation)	<b>MEDIUM</b>	<ul style="list-style-type: none"> <li>• Business Planning</li> <li>• Positive Public Relations</li> <li>• Equipment Replacement Policy</li> <li>• Continued dialogue with Council</li> <li>• Employee Recognition Scheme</li> <li>• Review of B.E.S.T. practise - ongoing training and development of staff</li> </ul>
3	There is a risk partners and external stakeholders do not see East Ayrshire Leisure as a partner of choice because of a lack of resources invested in partnership activity, resulting in a failure to deliver Business Plan	Executive Managers & Development Managers	3	3	9  RISK APPETITE: OPEN (Reputation)	<b>LOW</b>	<ul style="list-style-type: none"> <li>• Service reviews</li> <li>• Positive Public Relations</li> <li>• Service Level Agreements/Contracts</li> </ul>

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
	targets and the loss of external funding.						
4	There is a risk that buildings are not at the standard required or operating efficiently in terms of environmental sustainability due to a lack of capital investment or maintenance, resulting in a reduction in facilities, loss of income, the inability to market services, inability to respond to impacts of climate change or weather and the loss of services.	Executive Managers & Development Managers	3	4	12  RISK APPETITE: OPEN (Operation)	MEDIUM	<ul style="list-style-type: none"> <li>• Regular communication with the Council</li> <li>• Business Continuity Plan</li> <li>• Regular Workplace inspections and reviews</li> <li>• Fire Risk Assessments</li> <li>• Established repairs reporting system</li> <li>• Proposed Asset Management Plan (EAC)</li> <li>• Capital Improvement Plan</li> <li>• Environmental Management, Monitoring and reporting</li> </ul>
5	There is a risk that East Ayrshire Leisure does not take commercial opportunities because staff are not able to identify and take these opportunities, resulting in lost revenue streams, perceptions of poor service and the failure to be	Executive Managers & Development Managers	4	3	12  RISK APPETITE: OPEN (Financial)	MEDIUM	<ul style="list-style-type: none"> <li>• Attendance at Events</li> <li>• Recruitment and Selection procedure</li> <li>• Review of Best Practise</li> <li>• Training and development programme</li> </ul>

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
	aligned with market demands.						
6	There is a risk that East Ayrshire Leisure does not have the right people with the right skills in the right places because of the failure to adapt/train existing staff, not recruiting the right people and not motivating its workforce. This would result in poor services, lack of customer engagement, failure to cross-sell and a loss of income.	Executive Managers & Development Managers	3	2	6	LOW	<ul style="list-style-type: none"> <li>• Training and development</li> <li>• Ongoing review of Training matrices</li> <li>• Induction Process</li> <li>• Review of B.E.S.T. Practise</li> <li>• Recruitment and selection procedure</li> <li>• Effective communication with staff</li> </ul>
7	There is a risk that East Ayrshire Leisure will not comply with legislation standards and fail to meet the requirements of Health & Safety, GDPR, OSCR, VAT etc.	Executive Managers & Development Managers	2	4	8	MEDIUM	<ul style="list-style-type: none"> <li>• Partnerships Working Groups</li> <li>• Service Level Agreement</li> <li>• Support from East Ayrshire Council</li> </ul>

## Risk Register - COVID 19

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
8	There is a threat to the viability of current Business Operations arising from Business closure 18 March 20 resulting in reduction in service provision and the inability to fully deliver Strategic Delivery Plan. – <b>Open Risk</b>	Executive Management and Development Managers	5	3	15	MEDIUM	<ul style="list-style-type: none"> <li>Consider and review the implications of COVID-19 inc social distancing measures</li> <li>Review actions within the Strategic Delivery Plan</li> <li>Continue to deliver and develop alternative services online</li> <li>Social media and website presence</li> <li>Customer e-newsletters</li> <li>Working from home policy</li> </ul>
9	There is a risk to the organisation's management due to the high dependency on the 2 members of Executive Management Team and Development Management team. - <b>Open Risk</b>	Chief Officer	3	3	9	LOW	<ul style="list-style-type: none"> <li>Business Continuity Plan</li> <li>Weekly DMT Business Meetings</li> <li>Stress Management training</li> <li>Monitoring workloads through 1-1 meetings</li> </ul>
10	There is a threat to the financial stability of the organisation resulting from loss of income. Ongoing closure could have an impact on the management fee received from East Ayrshire Council. - <b>Open Risk</b>	Executive Management and Development Managers	5	4	20	HIGH	<ul style="list-style-type: none"> <li>Continued dialogue with East Ayrshire Council in relation to the management fee</li> <li>Consider financial support available to the organisation as a result of the coronavirus</li> <li>Claim employees wages through Job Retention Schedule</li> <li>Monitor cashflow and reduce expenditure where possible</li> <li>Continued support &amp; guidance given by Community Leisure UK</li> <li>Move to more online services and sales</li> <li>Maximise additional income streams</li> </ul>

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
11	Reduction in workforce from COVID 19 resulting in loss of key staff and skills.  Potential reduction in availability of all staff to resume roles resulting in inability to deliver all services with potential loss of income. - <b>Open Risk</b>	Executive Management and Development Managers	4	3	12	MEDIUM	<ul style="list-style-type: none"> <li>Alternative service provision – transformation</li> <li>Training &amp; Development Programme</li> <li>Recruitment &amp; Selection procedure</li> <li>Working from home policy</li> </ul>
12	There is a risk to our reputation if we do not adhere to government guidance in an appropriate timely manner to ensure both staff and customers are in safe and controlled environment. - <b>Open Risk</b>	Executive Management and Development Managers	2	4	8	LOW	<ul style="list-style-type: none"> <li>Follow and monitor Local, Scottish and National Government guidance</li> <li>Consider and review the implications of COVID-19 on the operation of our business</li> <li>Support from East Ayrshire Council</li> <li>Effective communication with staff and customers</li> </ul>
13	There is a risk that East Ayrshire Leisure staff morale could be at an all time low due to the impact of COVID 19. (financial, bereavement, domestic circumstances, furlough etc) - <b>Open Risk</b>	Executive Management and Development Managers	3	4	16	MEDIUM	<ul style="list-style-type: none"> <li>Regular communication with staff</li> <li>Access to support services eg counselling services</li> <li>Staff trained in mental health practices</li> <li>Staff engagement programme</li> <li>Access to EAC Wellbeing Programme</li> <li>Staff Recognition Scheme</li> </ul>
14	There is a risk that East Ayrshire Leisure will not be in a position to attract existing customers back to our facilities	Executive Management and	3	4	12	MEDIUM	<ul style="list-style-type: none"> <li>Review of service provision – transformation</li> <li>Customer engagement programme</li> <li>Customer e-newsletters</li> </ul>

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
	due to financial constraints, alternative opportunities being available and loss of confidence. - <b>Open Risk</b>	Development Managers					
15	There is a risk that East Ayrshire Leisure's business continuity if key decisions cannot be made due to the inability to hold Trustee board and performance and audit meetings. – <b>Cautious Risk</b>	Chief Officer	3	5	15	MEDIUM	<ul style="list-style-type: none"> <li>• Regular liaison with Chair and Vice Chair</li> <li>• Regular Trustee updates</li> <li>• Review of agenda items</li> <li>• Establishment of video conferencing</li> </ul>
16	There is a risk that building and/or equipment maintenance and repairs cannot be carried out either due to lack of staff or companies no longer operating, resulting in non-service provision or loss/damage to our facilities. - <b>Open Risk</b>	Executive Management and Development Managers	3	4	12	MEDIUM	<ul style="list-style-type: none"> <li>• Regular communication with EAC</li> <li>• Business Continuity Plan</li> <li>• Alternative service delivery</li> </ul>
17	There is a risk that capital projects cannot proceed which will impact on planned and unplanned opportunity to upgrade existing facilities. - <b>Open Risk</b>	Executive Management and Development Managers	2	3	6	LOW	<ul style="list-style-type: none"> <li>• Regular communication with EAC and other partners</li> <li>• Work in partnership to resolve issues and minimise impact</li> <li>• Effective communication with staff and customers</li> </ul>

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
18	There is a risk that external funding may be withdrawn or have to be repaid due to projects no longer being viable or East Ayrshire Leisure being unable to fulfil requirements to meet funding obligations. - <b><u>Open Risk</u></b>	Executive Management and Development Managers	2	3	6	LOW	<ul style="list-style-type: none"> <li>• Regular communication with funders and partners</li> <li>• Work in partnership to resolve issues and minimise impact eg extend funding, consider alternative delivery option</li> <li>• Effective communication with customers</li> </ul>

## **Risk Register**

### Risk Area 1

This risk was viewed as a compliant risk as East Ayrshire Leisure has to operate within the financial parameters that on the whole are decided by the Council. It has been well documented that East Ayrshire Leisure will have a reduction in funding from East Ayrshire Council and this will have a significant impact on the current venues we currently manage.

### Risk Area 2

This risk was viewed as an operational risk a reduction in available finance's and continued savings may impact on the quality of services the Trust provides.

### Risk Area 3

This risk was viewed as reputational; however the likelihood of it having a severe impact on the relationship we have with our partners is considered low as we have strong links with them and are able to adapt and negotiate change.

### Risk Area 4

This area is viewed as operational risk as an inability to maintain buildings can have a significant effect on the provision of service. This has occurred in a few cases for example, St Josephs SGP and the problem with loose tiles in our swimming pools.

### Risk Area 5

This area was viewed as a financial risk, but the Trust will take opportunities to increase income as opportunities arise.

### Risk Area 6

This area is viewed as an operational risk and the impact of this is low as the Trust has systems in place to ensure the ongoing demands of employees can be met.

### Risk Area 7

This was viewed as a compliance risk as the Trust must adhere to statutory requirements. The Trust has many controls in place and the likelihood of a failure is low, however, the repercussions could have a significant impact.

# PERFORMANCE & AUDIT SUB COMMITTEE

## EXTERNAL AUDIT PLAN 2020/21

Date: 18 May 2021

Agenda Item: 5

Report by: Anneke Freel, Chief Officer

### I PURPOSE

- 1.1 The purpose of this report is to present the External Audit Plan for 2020/21 for noting by the Sub-Committee.

### 2 BACKGROUND/CONSIDERATIONS

- 2.1 Scott Moncrieff were reappointed as East Ayrshire Leisure's External Auditors in 2017. The contract was for 3 years with 2 1-year extensions. The first extension was awarded in 2019 and the second extension was awarded 2020. Due to COVID and current restrictions a further 1-year extension has been awarded. It is important to note that Scott Moncrieff are now known as Azets.
- 2.2 The External Audit Plan is attached as Appendix I to this report. The document has been updated to take account of COVID 19 and details the work plan which will underpin the 2020/21 External Audit and sets out how both the Board and Scott-Moncrieff will meet their respective responsibilities under charities legislation and International Standards of Auditing.
- 2.3 The projected timescales for the audit allows for completion in July 2021, and this will allow the audited accounts to be presented to the AGM and then to the Council as part of the 2020/21 performance report.

#### Recommendation/s:

It is recommended that the Performance and Audit Sub-Committee:

- i. Consider and note the External Audit Plan for 2020/21; and
- ii. Otherwise note the content of this report.

Signature: Anneke Freel

Designation: Chief Officer

Date: 6 May 2021



# Audit Plan

East Ayrshire Leisure

Year ended 31 March 2021





The Board of Trustees  
East Ayrshire Leisure  
Dick Institute  
14 Elmbank Avenue  
Kilmarnock  
KA1 3BU

28 April 2021

Dear Trustees

**East Ayrshire Leisure**  
**Audit plan for the period ended 31 March 2021**

This Audit Plan confirms our audit arrangements in respect of East Ayrshire Leisure ('the Trust') for the year ended 31 March 2021.

As auditors we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) (ISAs (UK)), which is directed towards forming and expressing an opinion on the financial statements. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

This audit plan highlights the key elements of our proposed audit strategy for the benefit of those charged with governance, as required by ISA (UK) 260. We will communicate any significant adverse or unexpected findings affecting the audit on a timely basis, either informally or in writing and our audit findings report will be issued prior to approval of the financial statements and will present our significant findings and other matters arising from the audit.

This Audit Plan has been prepared for the sole use of the Board of East Ayrshire Leisure and should not be relied upon by third parties. No responsibility is assumed by Azets Audits Services to third parties.

Yours faithfully

Nick Bennett

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Registered office: Churchill House, 59 Lichfield Street, Walsall, West Midlands, WS4 2BX. Registered to carry on audit work in the UK under Firm Number C004632199 and regulated for a range of investment business activities by the Institute of Chartered Accountants in England & Wales. The term 'Board Director' is used to refer to a statutory director and principle of the company as registered at Companies House. Any other designations that include the term 'Partner' or 'Director' are not registered directors or principals of the registered company.



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Independence and non-audit services	11

## Key audit risks

### Significant risks

Significant risks are defined by professional standards as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, we consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Risk	Audit approach
<p><b>Fraud in revenue recognition</b> Under ISA (UK) 240 there is a presumed risk of fraud in relation to revenue recognition. The presumption is that the Trust could adopt accounting policies or recognise income in such a way as to lead to a material misstatement in the reported financial position.</p>	<p>In respect of the management service fee from East Ayrshire Council, we do not consider the revenue recognition risk to be significant due to a lack of incentive and opportunity to manipulate this revenue stream. However, the risk of fraud in relation to revenue recognition is present in all other revenue streams. We will evaluate each material revenue stream, including the controls over revenue accounting. We will conduct substantive testing on all material revenue streams to confirm revenue has been recognised appropriately and in line with accounting policies.</p>
<p><b>Management override of controls</b> Under ISA (UK) 240 there is a presumed risk that management have the ability to process transactions or make adjustments to financial records outside of the normal financial control processes. Such transactions could lead to a material misstatement in the financial statements.</p>	<p>In response to this risk we will review East Ayrshire Leisure’s accounting records and obtain evidence to ensure that any significant transactions outside the normal course of business are valid and accounted for correctly. We will adopt data analytic techniques to review and test aspects of this significant risk. We will assess whether judgements and assumptions made in determining accounting estimates as set out in the financial statements are indicative of potential bias.</p>
<p><b>Key accounting estimate – pension assumptions</b> An actuarial estimate of the pension fund asset/liability is calculated on an annual basis under FRS 102 and on a triennial funding basis by an independent firm of actuaries with specialist knowledge and experience. The estimates are based on the most up to date membership date held by the pension fund and have regard to local factors such as mortality rates and expected pay rises with other assumptions around inflation when calculating the liabilities. There is a risk that the assumptions used are not appropriate.</p>	<p>We will review the controls in place to ensure that the data provided from the pension fund to the actuary is complete and accurate. We will review the reasonableness of the assumptions used in the calculation against other local government pension fund actuaries and other observable data. We will agree the disclosures in the financial statements to information provided by the actuary.</p>

Risk	Audit approach
<p><b>Impact of COVID-19 on the Trust</b></p> <p>We continue to monitor the impact COVID-19 could have on the financial statements. COVID-19 continues to present unprecedented challenges to the operation, financial management and governance of organisations, including charities. It is uncertain how long these challenges will persist.</p> <p>Risks include access to additional funding during the pandemic and the associated accounting treatment, application of the Coronavirus Job Retention Scheme, business continuity risks, increased cyber security risks due to greater home working, supply chain resilience, key person dependency and inability to access business critical facilities.</p>	<p>We will consider the ability of the Trust to operate over the period and the impact on financial statements in-year as well as the impact on future funding streams and financial sustainability. We will carry out testing over the application of the Coronavirus Job Retention Scheme.</p>
<p><b>Going concern including the consideration of the impact of the Covid-19 pandemic</b></p> <p>The Trustees must undertake a formal assessment of the Trust's ability to continue as a going concern for at least the 12 months following the signing of the financial statements at both the planning stage of the audit and at the date the financial statements are signed.</p> <p>This assessment should fully consider the potential impact of the COVID-19 pandemic on the going concern status of the Trust as well as identify any post balance sheet events that may require adjustment to or disclosure in the financial statements.</p> <p>Please note changes to ISA 570 Going concern which is applicable for accounting periods beginning on or after 15 December 2019 places increased regulatory requirements on the auditor when assessing going concern at the planning and completion stages of the audit.</p>	<p>In respect of going concern, we will review:</p> <ul style="list-style-type: none"> <li>• The Trust's assessment of going concern;</li> <li>• the annual budget;</li> <li>• post year end management accounts; and</li> <li>• the cash position at the approval of the financial statements.</li> </ul> <p>In respect of post balance sheet events, we will review:</p> <ul style="list-style-type: none"> <li>• post year end Board minutes;</li> <li>• post year end management accounts; and</li> <li>• audit confirmations from the Trust's solicitors.</li> </ul> <p>We will have a detailed discussion with management in respect of going concern and post balance sheet events.</p> <p>We will confirm with the Board the going concern status prior to signing the financial statements and obtain an update on post balance sheet events.</p> <p>We will ask the Trustees, via the letter of representation, to confirm that the Trustees have concluded that the Trust is a going concern and to confirm that the financial statements reflect all post balance sheet events.</p>

## Materiality

Whilst our audit procedures are designed to identify misstatements which are material to our audit opinion, we also report to those charged with governance any uncorrected misstatements or omissions that we have concluded to be immaterial. An omission or misstatement is regarded as material if it would reasonably influence the users of the financial statements. The assessment of what is material is a matter of professional judgement and is affected by our assessment of the risk profile of the business and the needs of the users.

We are not required to report any misstatement or omission which we deem to be trivial, being those matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

We will also consider the impact of any errors if they suggest any deficiencies in systems and internal controls.

When planning, we make judgements about the size of misstatements which we consider to be material, and which provide a basis for determining the nature and extent of our audit procedures. Materiality is revised as our audit progresses should we become aware of any information that would have caused us to determine a different amount had we known about it during our planning.

Our initial assessment of materiality for the financial statements is as follows.

	£	Explanation
<b>Overall materiality for the financial statements</b>	£140,000	Accounts materially misstated where total errors exceed this value. Our initial assessment is based on approximately 2% of the 2019/20 incoming resources. Our assessment of materiality is set with reference to incoming resources as we consider this to be the principal consideration for users of the financial statements when assessing the performance of East Ayrshire Leisure.
<b>Performance materiality</b>	£105,000	Work performed to capture individual errors at this level. Using our professional judgement we have calculated performance materiality at 75% of overall materiality.
<b>Trivial threshold</b>	£7,000	All errors greater than this are reported.

## Nature and scope of audit work

### Accounting systems and internal controls

The purpose of an audit is to express an opinion on the financial statements. As part of our work we consider internal controls relevant to the preparation of the financial statements such that we are able to design appropriate audit procedures. However, this work is not for the purpose of expressing an opinion on the effectiveness of internal controls.

We will report to you in writing any significant deficiencies in internal controls that we identify during the audit. These matters will be limited to those control deficiencies which we conclude are of sufficient importance to merit being reported to you. The scope of our work is not designed to be an extensive review of all internal controls.

### Charity regulation

Under Section 46 of the Charities and Trustee Investment (Scotland) Act 2005, auditors have a responsibility to report items of material significance to the Office of the Scottish Charity Regulator (OSCR).

UK charity regulators agreed a list of matters which would require a report and the associated guidance is applicable for all audits conducted and/or reported from 1 May 2017<sup>1</sup>.

We will consider whether there any matters to be reported throughout the course of our audit.

### Going concern

Under the going concern principle it is assumed that an entity will continue in operation and there is neither the intention nor the need to wind up.

### Management responsibility

Management is required to make and document a rigorous assessment of whether the entity is a going concern when preparing the financial statements. The process should be proportionate in nature and depth depending upon the size and level of financial risk and the complexity of the entity and its operations. The review period should cover at least 12 months from the date of approval of the financial statements. Trustees are also required to make balanced, proportionate and clear disclosures about going concern for the financial statements where material uncertainties exist in order to give a true and fair view.

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<sup>1</sup> <https://www.oscr.org.uk/media/2606/20170331-matters-ofmaterial-significance-guidance-v1-0.pdf>

### **Auditor responsibility**

Under ISA (UK) 570, we are required to consider the appropriateness of management's use of the going concern assumption in the preparation of the financial statements, and consider whether there are material uncertainties about the entity's ability to continue as a going concern that need to be disclosed in the financial statements.

### **Related party transactions**

ISA 550 "Related Parties" requires that the audit process starts with the client providing a list of related parties to the auditors.

Previously you have informed us of the individuals and entities that you consider to be related parties. Please advise us of any changes for the period under audit.



## Audit management team and timetable

### Audit management team

Your audit management team will be as follows:

Partner	Nick Bennett	nick.bennett@azets.co.uk	Nick has overall responsibility for all aspects of Azets services to East Ayrshire Leisure, working closely with the board and management to ensure we understand and deliver the service that meets your needs and requirements.
Director	Karen Jones	karen.jones@azets.co.uk	Karen will have responsibility of the day to day management of the audit. She will work with management to ensure the successful delivery of the audit within the required timescales.

### Timetable

The audit process is underpinned by effective project management to ensure that we co-ordinate and apply our resources efficiently to meet your deadlines. We will work with you to agree appropriate deadlines for the audit and work closely with your team to ensure these are met.

Please find below confirmation of our proposed timetable for the audit as previously discussed with you:

Event	Date
Audit planning meeting	9 March 2021
Performance & Audit Sub Committee at which the external audit plan will be considered	18 May 2021
Commence audit fieldwork	w/c 17 May 2021
Presentation of our Report on the Audit to the Performance & Audit Sub Committee	17 August 2021
Approval and signing of the financial statements	14 September 2021 (AGM)

The audit process is underpinned by effective project management to ensure that we co-ordinate and apply our resources efficiently to meet your deadlines. It is therefore essential that we work closely with your team to achieve this timetable.

## Fees

Our fees for the audit for the financial year 31 March 2021 are set out in the table below:

	£
Audit of financial statements	<b>12,000</b>

Our fees are on the basis that:

- Supporting schedules and information is supplied by the agreed dates / on a timely and accurate basis and in accordance with the audit deliverables list.
- East Ayrshire Leisure staff will be available to our team and will provide all reasonable assistance.

It is our policy to bill for overruns or scope extensions e.g., where we have incurred delays, deliverables have been late or of poor quality, where key personnel have not been available or we have been asked to do extra work.

Our policy is to raise fees to account at appropriate stages of the audit such as on completion of the audit planning, completion of the interim visit, completion of the final audit work and after the financial statements have been signed.

## Independence and non-audit services

The Revised Ethical Standard 2019 and ISA (UK) 260 require us to give you full and fair disclosure of matters relating to our independence.

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council’s Ethical Standard.

We have detailed in the table below the non-audit services provided, the threats to our independence as external auditor these present and the safeguards we have put in place to mitigate these threats:

Non-audit service	Fees	Type of threat	Safeguard
Preparation of the financial statements	£2,750	Self-review	We prepare the financial statements from the final trial balance provided by East Ayrshire Leisure. No significant disclosures, adjustments or estimates are decided by Azets.  Whilst the preparation of the statutory financial statements is carried out by members of the audit team, it is reviewed by a reviewer separate from the audit team.
Tax and VAT services	£ad hoc	Self-review	All tax services are provided by independent partners and staff who have no involvement in the audit of the financial statements.
Due diligence	£8,000	Self-review	All services were provided by independent specialists who have no involvement in the audit of the financial statements.

We confirm that there are no other significant facts or matters that impact on our independence as auditor that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council’s Ethical Standard and therefore we confirm that we are independent and are able to express an objective opinion on the financial statements.



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# PERFORMANCE & AUDIT SUB COMMITTEE

## INTERNAL AUDIT PLAN

Date: 18 May 2021

Agenda Item: 6

Report by: Anneke Freel, Chief Officer

### Summary

The purpose of the report is to provide Trustees with an update of the Audit Plan for 2020/21 and provide details of the proposed Internal Audit Plan 2021/22 for consideration and approval.

## 1 BACKGROUND

- 1.1 At its meeting on 19 May 2020, the Performance & Audit Sub-Committee approved the Internal Audit Plan for 2020/21; an amendment to the plan was required and is detailed below.
- 1.2 As a result of the Coronavirus pandemic, the 2020/21 internal audit plan has encountered delays. Accessing key members of staff has been challenging, as has physical access to buildings, in particular our shared school sites. Progress has however been made, and an update relating to each plan is detailed below.
- 1.3 As per the Service Level Agreement East Ayrshire Leisure is allocated 25 days of Internal Audit time. Detailed within section 3 of the report is the proposed Internal Audit Programme for 2021/22.

## 2 INTERNAL AUDIT PLAN 2020/21 – UPDATE

- 2.1 An update on the Internal Audit Plan for 2020/21 has been provided below:

Audit Plan
Advisory Work - Shared Sites Gym and Sports Equipment
Follow Up - Collections Audit (Sample Testing)
Advisory Work - Review of attendance statistics for Palace Theatre
(A decision was taken to postpone this assignment as a result of the Capital Programme works planned)

- 2.2 Advisory - Shared Site Gym and Sports Equipment

The advisory works relating to the responsibilities of East Ayrshire Leisure Trust and East Ayrshire Council for school based shared sites, gym and shared sport equipment, is near completion. A draft report has been received by the Head of Corporate Services for review and comment and an update will be presented to P&ASC in August.

## 2.3 Advisory – Follow Up - Collections Audit (Sample Testing)

This assignment is ongoing. The objective of this assignment was to verify that the Collections procedures are operating effectively within East Ayrshire Leisure Trust to safeguard the Collections held within our Museums. A further update will be presented to P&ASC in August.

## 3. PROPOSED AUDIT PLAN 2021/22

3.1 The Senior Management have given the 2021/22 Internal Audit plan consideration and the following programme is now submitted for consideration and approval:-

<b>Audit Plan</b>
Advisory Works – Performance Indicators
Advisory Work – Evaluation Strategy
Advisory Work – Website Review

### 3.2 Advisory Works – Performance Indicators

East Ayrshire Leisure Trust currently collates and reports on a vast array of statistical information and it would be prudent to conduct a review to ensure we are continuing to collect and report on data (quantitative and qualitative) which best serves the development and growth of the Trust. It is envisaged that this assignment will provide recommendations regarding which PIs we should adopt, and any associated software which would best serve our purposes.

### 3.3 Advisory Work – Evaluation Strategy

This piece of work is closely linked to the Performance Indicator. Again we have various methods of evaluation which we currently employ. We would like Internal Audit to provide guidance on the best methods of evaluating our business and making recommendations for improvements, ensuring a consistent approach across the organisation. Assessing the impact our services have on staff, customers and communities is critical.

### 3.4 Advisory Work – Website Review

eastayrshireleisure.com was developed and re-designed by web developers Factory 73 in 2019. We delivered sessions for all the staff to launch the site and produced a protocol for providing updates, news and ideas for development. Factory 73 work with us regularly on development projects and to keep us abreast of any changes in regulations etc. for example accessibility, and implement any changes required. However it would be useful for Internal Audit to provide feedback into various aspects of the site, including:

- Appearance/design/attractiveness of the website
- Accuracy of information
- Ease of navigation throughout site
- Clarity/quality of the information provided
- Ease of purchasing/booking tickets
- Ease of how to find us/opening hours etc.

## 4. CORPORATE SERVICES LOCATION AUDIT 2021/22

- 4.1 It is proposed that the Business Support Officer undertake two unannounced visits throughout the year. These visits would focus on the management and control of access to our venues ensuring that there are adequate layers of security in place to minimise risk.

### Recommendation/s:

It is recommended that the Performance and Audit Sub-Committee:

- i. Considers and approve the Internal Audit Programme 2021/22 as proposed in this report; and
- ii. Otherwise note the content of this report.

Signature: Anneke Freel

Designation: Chief Officer

Date: 6 May 2021