

East Ayrshire Leisure Trust
A Scottish Charitable Incorporated Organisation

Annual Report and Accounts
For the year ended 31st March 2024

Charity Number SC043987

East Ayrshire Leisure Trust

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East Ayrshire Leisure Trust

Message from the Chair

I am delighted to introduce East Ayrshire Leisure Trust's Annual Report and Accounts, covering the financial year 2023-24.

East Ayrshire Leisure Trust was formed on 1st July 2013, so this year we celebrated our 10th anniversary, and I was both proud, and honoured, to serve as the Trust's Chair during this momentous year. On 1st July 2023, we held our 'Party at the Palace', where we looked back on all the major achievements of the organisation over the past decade, celebrated our staff and all the amazing work they do, and the considerable impact that we have had on leisure services across the area.

Fittingly, we also re-opened Dean Castle this year, after 4 long years of closure. Following extensive refurbishment and renovation works, the Castle reopened on 1st April showcasing the only free entry Keep in Scotland. Set in the heart of the country park, the castle has always been considered the jewel in East Ayrshire's crown, but following the programme of works, it is looking even more spectacular than ever. Offering increased access to our extensive collections of musical instruments and armoury, new collections on display and enhanced interpretation and visitor information, the re-opening was met with such enthusiasm and anticipation, attracting over 35,000 visitors in the first few months. We welcomed over 64,000 visitors throughout the year; a massive increase on our previous average of 12,000 people each year.

The Castle provided the most beautiful setting for one of my favourite events of the year; Starry Nights, an interactive Christmas-themed light trail with Santa's Grotto, funfairs and street food. Over 30,000 visitors attended from far and wide. The event received much coverage appearing in over 60 press articles. The Herald wrote "At this time of year a bit of sparkle and enchantment goes a long way to lift the gloom and I found an abundance of both at Dean Castle in Kilmarnock where a magic wand has been waved over the country park, transforming it into a wonderland of light and music".

Another exciting highlight for me was the Cycling Tour of Ayrshire. To coincide with the UCI World Championships that took place in Glasgow in 2023, the Trust was successful in securing funding from Events Scotland to promote cycling in the community. Over the course of two weeks, we had events at Barony Sports Village, Rose Reilly Sports Centre and the Ayrshire Athletics Arena. Over 1000 people attended these events which included a mobile pump track, all ability bike 'come and try', balance bikes, Cycle Station with Dr Bike and E-Bikes to try, slalom sessions, arts and crafts and a spin challenge.

Our exhibition programme for 2023-24 has been another year for demonstrating our commitment to diverse, accessible and ambitious programming. Exhibitions supporting local artists at the Dick Institute *Open and Showcase* at the Baird stood alongside representation from internationally renowned artists *Cornelia Parker* and *Martin Creed* through partnerships with national institutions Hayward Gallery and Tate/National Galleries Scotland. We showcased genre from the visual arts to heritage: our exhibition *Lost Villages* at the Baird explored coal mining communities through oral histories with Scottish Oral History Centre at the University of Strathclyde, and was part of the Coalfield Communities Landscape Partnership. I am incredibly proud of the team for continuing to reflect the broad communities we serve, and for fulfilling our aims of provide exciting cultural opportunities for all.

We also worked in collaboration with East Ayrshire Council and local businesses to bring festive cheer to Kilmarnock Town Centre, hosting the Christmas Festival to coincide with the Christmas lights going on. The event was a major success, attracting approximately 10,000 visitors to the town, with so many people commenting how lovely it was to see such a large scale event being held again, following the covid years.

As always, I look back on all we have delivered with a deep sense of pride and look forward with great anticipation for the next year and look forward to all that it will bring.

Councillor Clare Maitland
Chair, East Ayrshire Leisure Trust

East Ayrshire Leisure Trust

Message from the Chief Officer

I am delighted to present East Ayrshire Leisure Trust's Annual Report and Accounts for 2023-24; my 5th year as Chief Officer and the year in which we celebrated turning 10!

2023/24 has been an exciting, yet challenging year for East Ayrshire Leisure Trust, we not only continued to face some of the impacts of Covid-19 and the cost of living crisis but we also carried out one of the most significant organisational reviews we have ever undertaken.

Over the past decade, we have improved the enjoyment, quality of life, health and wellbeing of communities and visitors to the area and have continued to grow from strength to strength. Through the delivery of a first class service to our customers and through being an employer who invests in our people and embraces our values, we are widely recognised as a provider that is firmly committed to listening to our customers, local residents, visitors and partners and developing facilities and services that meet their needs.

By focusing on our continual development and growth and by challenging existing and new business opportunities, we have received unqualified external audits throughout the past ten years and have become one of the most successful and diverse, forward-thinking Trusts in the country.

On 1st April 2023, our restructure and service redesign came into place. Setting up 6 new service areas; Sharing Our Vision, Creating A Solid Foundation for Growth, Investing in Our People, Leisure At The Heart of Every Community, Living Your Best Life and Protecting Our Environment, took a huge amount of administrative and procedural organisation. The new roles, responsibilities and overall structure were designed to allow for more cross-service working, more effective and efficient use of our employees' skills and experience and a greater integration of leisure services directly into our communities. Not only did the massive amount of preparatory work behind the scenes mitigate against any disruption to service delivery, the positive effects have been felt not only within the workplace through greater communication and collaborative working, but also within our venues and communities with facilities having enhanced programmes and project development. I have great confidence in the new structures that have been developed, and know they will continue to support collaborative leadership, remove silo working and establish strong foundations for growth.

We have a large number of employees who have been with us since the inception of the Trust and also many who have continuous service with East Ayrshire Council prior to our formation. Therefore, it felt appropriate that as part of our 10th anniversary celebrations, we implemented our 'long service awards' in line with 10, 20, 30 and 40 years of service. In 2023-24 we had 43 employees who have been with us 10 years, 24 for 20 years, 25 for 30 years and 3 employees have been with us for an incredible 40 years+. All employees received a fabulous hamper full of sweet treats from local company Threepwood Fayre, and for those with 20, 30 and 40 years' service, they also received an East Ayrshire Gift Card to spend in a range of local shops and businesses. Looking forward, long service will be calculated every year now on the 1st July.

We also introduced our 'Chosen Charity' this year; prior to this we were frequently asked to provide support for other charities and organisations or were asked to fundraise on their behalf. As a charitable organisation ourselves, we are unable to provide this support to everyone who requests it, so this new initiative formalised our process and provided all staff and Trustees the opportunity to nominate one charity annually. For 2023-24 we raised money for Marie Curie who provide care and support through terminal illness. The charity's logo is the daffodil, which symbolises rebirth and hope and is also the flower which symbolises the 10th anniversary, so was a very fitting charity to launch with. We collected money at our major events and staff and customers were able to donate directly through QR codes on our website and intranet. We planted daffodil gardens at the Dean Castle Country Park, Dick Institute and Annanhill Golf Course in partnership with Ayrshire College and plaques have now been installed to commemorate this. We are delighted to have raised almost £6000 for this amazing charity.

East Ayrshire Leisure Trust

Message from the Chief Officer

The Chair has outlined some of her favourite large scale events that have happened during this past year, but I know these represent only a fraction of the work that is carried out by our staff and teams across the Trust. The sheer volume of projects, activities and events that have taken place, and the impact they have within our communities is invaluable.

I want to thank the staff for the way they have handled everything during our 10th year as a charitable trust; with the continued passion, enthusiasm, innovation and commitment that we have now become so well known for. We delivered initiatives with, and for, our communities and raised the profile of our services, venues and programmes. We have already exceeded many of the 10 year targets set within our Strategic Vision document – that's 6 years ahead of schedule and we are still always looking for ways to improve and grow.

And of course I want to thank East Ayrshire Council, all our other partners, funders and our dedicated Board of Trustees, without whom, none of this would be possible.

Anneke Freel
Chief Officer

East Ayrshire Leisure Trust
Trustees' Report
For the year ended 31st March 2024

The Trustees are pleased to present their Annual Report and Accounts for the year ended 31st March 2024. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

East Ayrshire Leisure Trust – The Organisation

East Ayrshire Leisure Trust is a Scottish Charitable Incorporated Organisation recognised by the Office of the Scottish Charity Regulator (OSCR), registration number SC043987. The organisation took responsibility for a wide range of cultural, countryside, sports and community facilities and services across East Ayrshire on 1st July 2013.

We improve the enjoyment, quality of life, health and wellbeing of communities and visitors to the area. Through an innovative, welcoming and ambitious programme of cultural, sport and outdoor activities we operate a huge portfolio of libraries, galleries, museums, community venues, sport/fitness facilities, performing arts spaces, a theatre and concert hall, country park with medieval castle, golf course and a vast network of paths and outdoor spaces.

Delivering a first class service to our customers, we are widely recognised as a provider that is firmly committed to listening to our customers, local residents, visitors and partners and developing facilities and services that meet their needs.

Ensuring that Leisure is truly at the heart of every community, we focus on developing and challenging existing and new business opportunities fulfilling our strategic and charitable objectives whilst being committed to environmental best practice and the promotion of sustainability and biodiversity.

Governing Document

The East Ayrshire Leisure Trust Constitution was approved by the Board of Trustees on 13th March 2013.

Our Strategic Vision document covers a ten year period from 2020-2030, outlining our Key Themes and Objectives for the organisation with the accompanying 2 year Delivery Plan detailing what actions will be taken to achieve the required outputs.

Our Vision

“Always with a focus on continuous improvement, we will deliver inclusive, sustainable and accessible services to enable our communities and visitors to live their best life.”

Our Mission

In order to engage our people, partners and communities we will ensure:

- the creation of real and sustainable partnerships
- that we deliver services which meet the needs of our communities
- that we invest in, and empower our people

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Our Values

East Ayrshire Leisure Trust is an organisation that aspires to the highest standards in everything that we do. This is why we have adopted the following values that will be embedded into our organisation through all of our service delivery, customer and partner engagement and our staff recognition, development and training:

Being honest and demonstrating integrity at all times

Engaging and inclusive with our people, partners and communities

Striving for continuous improvement by being ambitious and aspirational in all that we do

Taking responsibility and being accountable for our organisation and our service delivery

EAST AYRSHIRE LEISURE SERVICES

East Ayrshire Leisure Trust is responsible for managing a range of facilities and services across a broad cultural, countryside, outdoor activities, sport, fitness and community remit.

The range of facilities managed by the Trust has been subject to change since July 2013 as the Council has undertaken a programme of Community Asset Transfer and Asset Rationalisation.

We undertook a major service review and reorganisation which would enable us to be better placed to fulfil our ambitions by removing silos, improve cross-service working and ensure we were making better use of the skills, experience and knowledge of our staff teams. New service areas were developed and we also introduced a new structure, which created 'family groups' amongst all roles across the Trust. This full review was implemented in April 2023 and a brief description for each service area has been provided below.

BUSINESS DEVELOPMENT SERVICES

Sharing Our Vision

“East Ayrshire Leisure Trust will be widely recognised and acclaimed as a leisure provider that is firmly committed to listening to our customers, local residents, visitors and partners and developing facilities and services that meet their needs.”

This service area incorporates Marketing & Tourism, Organisational Administration, Training & Engagement and Visual Communications.

Investing In Our People

“East Ayrshire Leisure Trust will be an employer that encourages all employees and volunteers to be fully engaged in the operation and development of our business and where opportunities are provided for them to realise their potential.”

This service area incorporates Corporate, Systems & Data, Finance and Volunteers & Placements.

Creating A Solid Foundation for Growth

“East Ayrshire Leisure Trust will achieve continuous improvement in the operation of the Trust and will focus on developing and challenging existing and new business opportunities in order to fulfil our strategic and charitable objectives.”

This service area incorporates Accountancy, Commercial and Hospitality & Retail.

OPERATIONAL SERVICES

Living Your Best Life

“East Ayrshire Leisure Trust will contribute to improving the enjoyment, quality of life, health and wellbeing of communities and visitors to East Ayrshire through an innovative, welcoming and ambitious programme of cultural, sport and outdoor activities.”

This service area incorporates Visual Arts, Sports, Museums and Performing Arts.

Leisure At the Heart of Every Community

“East Ayrshire Leisure Trust will contribute to improving the enjoyment, quality of life, health and wellbeing of communities and visitors to East Ayrshire through an innovative, welcoming and ambitious programme of cultural, sport and outdoor activities.”

This service incorporates Cultural Hubs, Library Hubs, Lifestyle Hubs and Sports Hubs.

Protecting Our Environment

“East Ayrshire Leisure Trust will be committed to environmental best practice and will use resources as efficiently and effectively as possible in the operation of our business. We will also explore new opportunities to promote sustainability and biodiversity.”

This service incorporates Countryside, Estates and Sustainability.

AGREEMENTS WITH EAST AYRSHIRE COUNCIL

A series of agreements underpin East Ayrshire Leisure’s relationship with the Council. Services Agreements are in place to cover support services that the Council provides for East Ayrshire Leisure i.e. Health and Safety, Internal Audit, Payroll etc. A Services and Finance Agreement is in place to cover the services which the Council expects us to deliver, including the facilities for which East Ayrshire Leisure is responsible.

In addition, a Collections Agreement covers how the Council’s museum collections will be managed by East Ayrshire Leisure and an Asset Agreement covers the ownership of assets required to support the delivery of services which are the responsibility of East Ayrshire Leisure.

KEY VENUES AND VISITOR ATTRACTIONS

We manage a wide range of facilities covering the full leisure remit and operate throughout all of East Ayrshire. Our key venues and tourist attractions are highlighted below:

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- Annanhill Golf Course

Annanhill is an 18-hole course situated on the outskirts of Kilmarnock which is open to residents and visitors alike. Set in the scenic surroundings of Annanhill Estate, the 5954 yard parkland course has a par of 71 and has something to delight and challenge all players from beginners to seasoned pros. The course has recently undergone extensive improvement works and a path has been constructed to provide a safer and more pleasant route for walkers. Ponds and areas of flowers have been created to provide wildlife corridors and enhance the biodiversity of the area.

- Ayrshire Athletics Arena (4 Star Leisure Facility)

Designed and built to the highest standard, this premier athletics and sports training facility boasts a UK Athletics Class-A outdoor athletics facility with Mondo surface and 6 lane 63m indoor training area with strength and conditioning area. It has been designed to meet the highest of training and competition requirements for a wide range of athletes, sports clubs, schools and community groups and our athletics event calendar has grown year on year.

- Baird Institute (4 star Visitor Attraction)

First opened in 1891, the Baird Institute has world class collections of Mauchline Ware, Cumnock Pottery, artefacts of local and social history and contemporary exhibitions. The Keir Hardie Room presents the life and career of the founder of the Labour Party with an interactive audio-visual screen, a large collection of his personal belongings and souvenirs of his travels.

- Burns House Museum and Library (4 star Visitor Attraction)

The Burns House Museum and Library is in the centre of historic Mauchline, where stories of Robert Burns and his friends and family can be found in every nook and cranny. The Burns House Museum offers the chance to visit the room where Burns and his wife Jean Armour lived, see original Burns manuscripts and objects that tell the story of his life and work.

- Cumnock Town Hall

Designed by Robert Ingram and built in 1883/4, Cumnock Town Hall has undergone extensive restoration, designed to restore it to its former glory using traditional materials and to update facilities to cater for the needs of its 21st century users. The newly refurbished facility hosts a variety of shows as well as being available to hire for meetings, shows, weddings and parties.

- Dean Castle & Country Park (4 star Visitor Attraction)

The redeveloped Dean Castle Country Park is East Ayrshire's only Country Park and provides a great day out all year round with woodland walks, an urban farm, adventure playground, visitor centre with shop and tearoom and a fantastic 14th century castle housing world class collections. The Country Park also hosts a number of large scale events every year as well as a programme of outdoor learning activities.

The Castle re-opened to the public in April 2023 after a period of extensive refurbishment works. East Ayrshire Council, supported by East Ayrshire Leisure, was awarded £1.5m from The National Lottery Heritage Fund towards the restoration and modernisation of the castle. The project had a total cost of £5.2m, with funding of £500k also secured from Historic Environment Scotland, and the remainder coming from East Ayrshire Council. The project involved the refurbishment of the Keep, Palace, Gatehouse, Courtyard and Laundry buildings as well as returning the collections for a redisplay and new interpretation for visitors. The result is a sensitive and beautiful restoration, which means that the castle and its collections can be enjoyed for many generations to come.

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- Dick Institute (4 star Visitor Attraction)

The Dick Institute is one of the most important cultural venues in the south-west of Scotland, featuring the largest museum, galleries and Library in Ayrshire with a range of arts and literary events throughout the year, including our book festival Imprint. With a programme of nationally important exhibitions, events and innovative works by leading and contemporary artists, filmmakers and young people as well as permanent displays of the museum's diverse collections including natural sciences, archaeology and local and social history. The café situated in the main lending library serves barista coffee and selection of sweet treats and cakes.

- Leisure Centres: Auchinleck, Doon Valley, Grange, Loudoun, Stewarton and St Joseph's

Our Leisure Centres offer a wide range of activities and facilities for all the family including fitness suites with a wide range of equipment, FIFA *1 synthetic grass pitches, swimming pools and a range of fitness classes and activities. Many of our venues also house a variety of versatile halls suitable for staging competitions and larger events as well as badminton, football, netball as well as seated events such as shows, presentations, conferences, events and parties.

- Palace Theatre & Grand Hall Complex (4 star Arts Venue)

Ayrshire's premier entertainment venue offers a wonderfully varied programme throughout the year including comedy, music, drama, dance, variety and much more. The venue closed at the end of the year to enable large scale restoration and refurbishment programme to take place. These developments form part of the wider 'Cultural Kilmarnock'; an extensive project that involves an area to the east of Kilmarnock's town centre and includes culturally significant buildings also including the Dick Institute and former Kilmarnock Academy building. The project was awarded £20m from the UK Government's Levelling Up Fund.

- River Ayr Way

The River Ayr Way is designated as one of Scotland's Great Trails and is included in the family of long to medium distance routes in Scotland. It is 44 miles from the source of the River Ayr in Glenbuck to the sea at Ayr. 22 miles of the route is managed by East Ayrshire Leisure, with the rest being managed by South Ayrshire Council.

- Rose Reilly Sports Centre

Named after the local World Cup winner and trailblazer for women's football, the Rose Reilly Sports Centre offers a specialised dance studio for dance and fitness classes, has a large multipurpose hall and a fitness suite. The fitness suite has a range of cardiovascular equipment, free weights and resistance machines for a full body workout and our staff are always on hand for support and advice. The full size floodlit 11-a-side Synthetic Grass Pitch is also suitable for 7-a-side games. The Centre also has a large welcoming hall with comfortable seating, selection of books and board games for informal get-togethers.

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EAST AYRSHIRE LEISURE'S STRUCTURE

THE BOARD OF TRUSTEES

A Board of up to 13 Trustees is responsible for providing strategic direction for the organisation. The 13 Trustees comprise:

- 6 Independent Trustees – one of whom is a Trade Union nominee
- 5 Councillor Trustees, nominated by East Ayrshire Council
- 2 Council Officer Trustees nominated by East Ayrshire Council to act as Trustees, but without voting rights.

Trustees	Appointment date / resignation date
Partner Trustees	
Clare Maitland (Chair from 24 June 2021)	18 th May 2017
Iain Linton	25 th June 2015 (resigned 18 th May 2017) and reappointed 2 nd November 2017
Joe McLachlan (ex officio)	27 th August 2015
Blair Millar (ex officio)	1 st April 2022
James Adams	20 th July 2021 (resigned as Independent Trustee and reappointed as Partner Trustee 19 th May 2022)
Linda Mabon	19 th May 2022
Graham Boyd	19 th May 2022
Independent Trustees	
Robin Hume	13 th June 2013 (Reappointed 27 th August 2015, 17 th September 2019, 6 th October 2020 and 4 th October 2022) resigned 28 th September 2023
Jackie Livingston	1 st July 2015 (Reappointed 6 th October 2020 and 4 th October 2022) resigned 28 th September 2023
Robbie Mann	8 th September 2016 (reappointed 17 th September 2019) resigned 4 th October 2022 resigned 28 th September 2023
David Ross	20 th July 2021
Andy Wilson	14 th September 2021
Melanie Swan	4 th October 2022
Jim Roberts	28 th September 2023
Barbara McIntyre	28 th September 2023 (resigned 19 th August 2024)
Robert Hannah	28 th September 2023

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The Board meets regularly throughout the year and is supported by a Performance and Audit Sub-Committee made up of 5 Trustees. In addition, development sessions are also held to support Trustee training and to allow discussion to focus on key issues i.e. Business Planning and specific service areas.

Trustee training is available on an as required basis in addition to induction training for new Trustees. Development sessions to enhance Trustees knowledge of service areas are organised throughout the year. Trustees are recruited following East Ayrshire Leisure's HR recruitment policies and procedures. When a vacancy arises, adverts are circulated amongst appropriate platforms, outlining the key skills, experience and knowledge required for the particular Trustee Ambassador, and candidates are assessed against the Essential Criteria outlined for each role. On appointment, Trustees will undergo induction and training sessions required for the overall role of Trustee and also any specific training required within their portfolio remit.

Management Arrangements

The Chief Officer and Senior Management Team are responsible for the day to day management of East Ayrshire Leisure's operations. A Scheme of Delegation is in place to allow responsibilities for key tasks to be allocated to appropriate staff. Staff salaries and terms of conditions of employment follow those of East Ayrshire Council and this is expected to continue.

EXECUTIVE MANAGEMENT TEAM

Anneke Freel	Chief Officer
Jackie Biggart	Executive Lead: People, Policy and Performance
Paul Mathieson	Executive Lead: Place, Projects and Programmes

SENIOR MANAGEMENT TEAM

Michael Chadwick	Strategic Lead: Living Your Best Life
Christine Keenan	Strategic Lead: Protecting Our Environment
Isabel Pick	Strategic Lead: Investing In Our People & Embracing Our Values
Dianne Reid	Strategic Lead: Sharing Our Vision
Greig Russell	Strategic Lead: Leisure at the Heart of Every Community
Lorraine Russell	Strategic Lead: Creating a Solid Foundation for Growth

ADMINISTRATIVE INFORMATION

Registered Office

Dick Institute
14 Elmbank Avenue
Kilmarnock KA1
3BU
www.eastayrshireleisure.com
01563 554710

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Auditor	Azets Audit Services Quay 2 139 Fountainbridge Edinburgh EH3 9QG
Solicitors	East Ayrshire Council London Road Headquarters Kilmarnock KA3 7BU
Bankers	Royal Bank of Scotland 8 John Finnie Street Kilmarnock KA1 1DD
Charity Number	SC043987

FINANCIAL REVIEW

The period to 31st March 2024 was the Trust's tenth year of activity. In the period, East Ayrshire Leisure Trust reported an unrestricted deficit (including pension reserve) of £257,503 (2023: £742,312).

Four restricted fund were in deficit at the year end by a total of £219,548. Funding has been awarded for these funds and can only be drawn down retrospectively once the project is completed or when milestones have been met.

At 31st March 2024, the actuarial valuation of the pension scheme resulted in a net pension liability of £127,000 this being recognised in the Balance Sheet. The valuation has resulted in an actuarial loss of £262,000 being recognised in the Statement of Financial Activities in the period. The balance on the pension fund will change annually according to economic conditions and the trustees will keep the position under review.

RESERVES POLICY

The Board approved a revised Financial Reserves Policy in February 2020. The policy was amended from a range of 3-5% of incoming resources (approx. £210k - £350k) to a minimum of 2% (approx. £140k) as the target for unrestricted funds not committed. This target has been achieved and the appropriate level of reserves is now in place.

FINANCIAL PROFILE

East Ayrshire Leisure Trust receives funding from East Ayrshire Council to support the delivery of an agreed range of services. Significant savings have been generated since the inception of the Trust. East Ayrshire Council have confirmed a savings requirement of £181,000 to be achieved in by the Trust in 2024/25.

East Ayrshire Leisure Trust also generates income from charges for services and has the ability to submit bids for funding from a wide range of external bodies. Trust staff will bid for funds to support and develop service quality and delivery wherever appropriate opportunities and resources are available.

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The agreed baseline budget for 2024/25 is set out below:

	2024/25
	£
Baseline Budget (excl Savings)	5,532,190
Savings Target	(181,000)
Baseline Budget (after Savings)	5,351,190

RISK MANAGEMENT

East Ayrshire Leisure Trust has well-established Risk Management procedures which allow the Board to manage risk in a pro-active manner and priorities areas of concern. The Risk Register is reviewed regularly as part of the Trustees consideration of the quarterly performance report.

Key risks in 2023-24 included: significant reduction in funding received from East Ayrshire Council, partners and external stakeholders not seeing East Ayrshire Leisure Trust as a partner of choice, failure to deliver Business Plan targets and the loss of external funding, a lack of capital investment or maintenance, reduction in facilities and loss of income.

Managing our risk effectively is essential in achieving our strategic outcomes and targets, creating confidence among service users and the public, and ensuring effective governance. Effective Risk Management will also enable us to deliver service improvements taking account of prevailing circumstances.

PROPERTIES

East Ayrshire Leisure Trust has 25 year leases in place for each of its properties. These properties continue to be in the ownership of East Ayrshire Council and the Council remain responsible for repair and maintenance.

The stock of properties is consistently under review and we work closely with East Ayrshire Council and other organisations to explore all partnerships that will improve the leisure opportunities for communities in East Ayrshire.

The Council has a major capital investment programme and there are projects being developed, particularly new school campuses that may see new community facilities built that will become the responsibility of East Ayrshire Leisure Trust in due course.

Our new Leisure Facility Strategy and accompanying Cross-service Action Plan outlines ambitions for development of all our facilities and ranges from large scale refurbishments to smaller scale improvements such as signage and redecoration and introduction of new programming and hospitality services.

EQUIPMENT

East Ayrshire Leisure Trust has access to a wide range of specialist equipment and vehicles that support service delivery, including mobile libraries, grounds maintenance equipment, computers and sports equipment.

Ownership of equipment did not transfer in July 2013 and rests with East Ayrshire Council. Inventories that clearly show ownership of equipment are now being kept, as items purchased by East Ayrshire Leisure Trust belong to East Ayrshire Leisure Trust, not the Council.

MUSEUM COLLECTIONS

East Ayrshire Council significant museum collection assets which are held within its museums, libraries and archives and is responsible for the management and maintenance of any assets given on loan. East Ayrshire Leisure Trust has been granted licence to use these assets through the Collections Agreement and will maintain and preserve them on behalf of the Council. Our Collection Development Strategy sets out the vision for collections until 2030, and it provides a review of East Ayrshire Council's object groupings, stating collecting priorities for the future.

ACHIEVEMENT & PERFORMANCE

The Strategic Vision document covering the period of financial years 2020-2030 highlights our priorities, with the accompanying Delivery Plan outlining our two-year Action Plan. Our Performance & Audit Sub-Committee considers reports and information provided by the Trust's Internal and External Auditors, reviews performance information prior to submission to the Board and EAC, sets and monitors performance against the Delivery Plan priorities and sets future targets.

Progress towards the targets set in the Delivery Plan is reviewed on a quarterly basis by the Board and fully reported annually.

2022 -24 CORPORATE DELIVERY PLAN

We have now reached the end of the second corporate delivery plan which is aligned to our Strategic Vision 2020-2030. Of the 91 outputs in the plan, 73 have been completed, 14 have been carried forward to the 2024-26 Corporate Delivery Plan, 3 have been integrated into a strategic project and 1 was unable to be delivered due to a change in national policy.

The key Points and achievements for each service area are detailed below:

SHARING OUR VISION

Strategic Objectives:

- To create a programme of community engagement activities which includes consultation with our customers and potential customers about existing and future facilities and services and to adopt a positive approach to feedback.
- To ensure our use of creative marketing led activities effectively promote our high quality services, maximise customer engagement and make a real difference to how people view East Ayrshire Leisure Trust.
- To work collaboratively with key partners and stakeholders in the development of programmes and activities whilst exploring innovative delivery models which ensure best value for our customers.
- To introduce customer service related performance targets.

KEY POINTS & ACHIEVEMENTS:

- The team developed a number of initiatives as part of the 10th anniversary celebrations this year. The Board approved our new Staff Long Service Awards and our annual Charity of Choice project which were implemented in 2023-24 and have been detailed earlier in the report
- Our Staff Ambassador project was introduced for staff at Co-ordinator level and below. The project provides staff with great professional and personal development opportunities, and the chance to work on an area of particular interest. Our first Staff Ambassador will be in their role early 2024-25

- We carried out a number of community consultations as part of our Customer Exchange, looking at opening hours, events and programming at some of our community venues, as part of a larger facility review and consultation projects
- Working with Visitscotland, our accreditation scheme and assessment visits were put back in place following covid restrictions, with resultant recommendations and action plans in place and/or under review
- With Dean Castle re-opening after an extensive redevelopment and modernisation project, it seemed an appropriate time to create a microsite within the main East Ayrshire Leisure website. This allowed us to provide more in-depth information for visitors, improving their online journey and experience, as well as allowing us to tie in the design of the website with the new branding developed for the Castle and Country Park. This has vastly improved the pre-arrival information for visitors, which was clarified by the VisitScotland accreditation report giving it a score of 89/100.
- We designed a Communications Strategy which delivers accessibility, diversity, equality and a multilingual approach and produced our Advertising Plan, identifying areas for growth and development
- Both eastayrshireleisure.com and deancastlecountrypark.com can now be translated into over 100 different languages due to the installation of a software package called Reachdeck. This can also help with the accessibility of the website as information can be read aloud, downloaded into MP4s to be saved and played back at a later date and can easily be monitored for accessibility issues.
- We created our Equality, Diversity & Inclusion statement and accompanying training course which was rolled out to all employees across the organisation. We continue to tailor, develop and deliver training to all staff in accordance with our Training & Development Plan.
- We created 'Key Activities' documents for all levels of staff which have assisted with the recruitment process and provide staff with detail of role responsibilities. We also updated Mandatory Training Matrices for staff at all levels throughout the organisation.

LEISURE AT THE HEART OF EVERY COMMUNITY

Strategic Objectives:

- To work with community, local authority and private providers to develop a Leisure Facility Plan that identifies all leisure provision throughout East Ayrshire and maximises the opportunities for our communities to participate in leisure activity
- To work with partners to explore funding opportunities for refurbishment and development of leisure facilities
- To work with East Ayrshire Council in reviewing and refining repair and maintenance plans and schedules for all facilities within our remit which include an annual programme of planned maintenance and decoration.

KEY POINTS & ACHIEVEMENTS:

- We have developed a plan for our outdoor spaces which supports priority sports, community activities, events and programmes with funding proposals developed for the outdoor spaces at Rose Reilly Sports Centre, the Ayrshire Athletics Arena (including Scott Ellis) and Merlin Park
- We installed community cinema facilities at Stewarton Area Centre as part of larger plans to expand the programme and develop the facility
- Grange Leisure Centre was once again host for the Scottish Secondary Schools Badminton Championship. The event saw over 200 competitors from all over the country taking part, whilst McIlvanney Leisure Centre was host to the Recovery Football Tournament and the Scottish Secondary Schools Pipe Band Championships.
- Barony Sports Village hosted the Cumnock Juniors football festival in August; with over 30 teams competing, over 4000 people participating and spectating over the weekend. The Barony also hosted Cumnock Rugby Club's first ever Ladies Game for the rugby club at Barony Sports Village in December 2023 and it was a win for the home team!

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- We invested in Bodytrax machines to support health checks throughout our community venues. These have been piloted at Doon Valley Leisure Centre and have been used by both staff and customers. As part of our lifestyle approach in the Doon Valley, we have also introduced a regular gentle circuits class to engage members of the community on the pathway to physical activity. Attendees undertake monthly body scans to measure health benefits such as reduced body fat, increased muscle mass, reduced visceral fat, bone mass, fat free mass, cellular integrity, metabolic age and finally body mass index, and compare monthly progress.

LIVING YOUR BEST LIFE

Strategic Objectives:

- To support the development of sustainable pathways that encourage lifelong participation in leisure activities
- To contribute to a programme of high profile regional and national events, exhibitions, programmes and projects, that are ambitious and outward facing, whilst maximising the impact on our customers and visitors
- To develop activities and services that contribute to the Scottish Government's aspirations for 'A Healthy and Active Nation' and 'A Creative, Open and Connected Nation' and that ensure that East Ayrshire Leisure is at the heart of future trends and initiatives.

KEY POINTS & ACHIEVEMENTS:

- Throughout the year, alongside exhibitions and our wider arts and museum programmes, we have expanded our delivery of special creative learning with schools, colleges and community groups. Our community programme of specially targeted engagement is going from strength to strength, building upon partnerships with initiatives such as Artclub?, iDance, SL33 and Learning Disability Week to work collaboratively to promote health & wellbeing and skills & learning through cultural activities.
- Several award-winning authors chose our venues to host their events as they not only love our venues but our commitment to libraries and reader development. In October we welcomed both of our IMPRINT patrons, Zoe Strachan and Liam McIlvanney, to the Dick Institute to launch Zoe's latest book "Catch The Moments As They Fly". Set in Kilmarnock, it was very fitting to launch the book at the Dick Institute as it is a venue that inspired her from an early age.
- In November, writer and broadcaster Billy Kay launched his latest book "Born in Kyle" - which he describes as 'a love letter to an Ayrshire childhood' - in a series of events across our venues. The book features life in the Irvine Valley in the 1950s and 60s and we held events in Galston Community Centre, Galston Library and the Dick Institute
- The museum development team worked with Strathclyde University and the Coalfield Communities Landscape Partnership to develop and host an exhibition of their research work. The exhibition, Lost Villages of East Ayrshire, focuses on the miners' rows and villages that no longer exist across the Ayrshire Coalfields area. This project and exhibition is so important in re-telling the history, the mining industry of the area and people who lived and worked it. With 2024 being the 40th anniversary of the miner's strike, the exhibition gained a lot of local interest.
- Our 2nd Open Championship at Annanhill Golf Course took place this year, with 82 golfers playing. The Open was held on the same weekend as Roon the Toon and West District Archery Competition, forming an informal 'festival' which will be further developed to fully establish an annual Festival of Sport throughout East Ayrshire.

INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES

Strategic Objectives:

- To develop and embed our People Strategy so that employees at all levels are engaged and can contribute to the business
- To offer work placements, volunteering and apprenticeships
- To integrate our values into all aspects of our business including Review and Development programme, recruitment, training and meetings. To focus on skills, knowledge and experience in the development of our business and to ensure we invest in industry specialist training which is tailored to meet the needs of our programmes
- To ensure that our board of Trustees reflects the community we serve and the need to be both a charitable and commercial organisation

KEY POINTS & ACHIEVEMENTS:

- Key developments were made with regards to the implementation of the organisational redesign; introduction of generic job roles, development of myjobscotland site, rebranding of key documents such as Policies, H&S Standards, Protocols and the updating of network drives and HR and H&S systems e.g. HR 21, LD 21, payroll, civica, SHE system
- We developed our IT and telephony infrastructures to support new ways of working; working from home strategies are in place, 'one device' approach implemented and smart phones been issued to relevant staff
- The procurement of both a Leisure Management and Ticketing System was undertaken with a communication and engagement plan developed. Both systems will make a massive difference to our customers and staff due to ease of use, more streamlined customer journey and robust reporting mechanisms
- The Trust now supports 131 individual volunteers and over the last year, they have contributed over 2500 hours of their time to projects and events all over East Ayrshire and provided significant added value to our services.
- We held our first Volunteer 'Thank You Party' in June 2023, at the newly reopened Dean Castle. All our current volunteers were invited, greeted by a piper and welcomed into the banqueting hall for a congratulatory speech by our Trustees and enjoyed drinks and nibbles provided by the hospitality team. It was a great opportunity for volunteers to meet and to see the difference that their volunteering has made to the Trust and our customers.
- In partnership with Greener Communities and SL33's Parental Employability team, the team delivered an 8 week Introduction to Working Outdoors Course, for parents in East Ayrshire who are looking for employment. The participants learned new skills and gained practical experience in the Country Park and at Annanhill Golf Course. One of the parents who took part in the course has since gained employment with a landscaping company.

CREATING A SOLID FOUNDATION FOR GROWTH

Strategic Objectives:

- To review and continually improve and enhance our systems and processes to ensure that they are effective and appropriate in the transformation of our business
- To develop a collaborative approach with relevant partners to explore wider opportunities that fit within the Trust's vision and values and to explore opportunities to share resources across all of our services internally and with key stakeholders
- To maximise the return from commercial opportunities, especially around retail, hospitality and membership packages, so that we are in a position to fulfil our charitable obligations and become a sustainable organisation
- To develop an effective performance management framework

KEY POINTS & ACHIEVEMENTS:

- The financial performance quarter 4 report provides detail of the Trust's financial performance for the period January to March 2024. The outturn for East Ayrshire Leisure at 31st March 2024 is a positive position of £13k.
- We produced our Financial Strategy which sets out how the organisation plans to finance its overall operations to meet its objectives, now and in the future. The strategy outlines how sound financial management is essential for the success of the Trust and will assist in the successful transition from where we are now, to where we want to be
- The Treehouse Café in Dean Castle Country Park has undergone development this year with a fresh new look including new signage and displays and we launched a new menu. The café's popularity has continued to grow, providing fresh quality products that are great value for money. We have seen an increase in regular customers, alongside additional visitors and tourists, thanks to the reopening of the Dean Castle.
- The Café at the Dick Institute has also evolved and continues to attract new customers. When it first opened it was as an additional option for visitors to the facility, however we now attract regular customers coming specifically to the café to enjoy the quality products and excellent service on offer
- We produced a Hospitality Plan which identifies opportunities for cafes, vending and event catering and details the proposed expansion of bar services across Trust venues
- We expanded our retail offering with the re-opening of our new Castle Courtyard shop. We are proud to stock a beautiful range of jewellery, homeware and gifts from Ayrshire-based makers as well as Boyd tartan and Outlander gifts which are particularly popular with our tourists. The Visitor Centre shop is now well-stocked with pocket money toys and plans are in place to expand our local produce selection.

PROTECTING OUR ENVIRONMENT

Strategic Objectives:

- To prepare and adopt a Climate Change Declaration on an annual basis which audits our carbon footprint and outlines priorities for carbon reduction.
- To adopt the principles of Visit Scotland's Green Tourism Business Scheme to reduce the environmental impact of our business.
- To implement a Sustainable Transport Strategy which encourages active travel in all of our operations and with our staff and customers.

KEY POINTS & ACHIEVEMENTS:

- The 5 year long period of improvements to the Irvine Valley Trails was complete this year; this project was initially delayed due to the Covid restrictions. Funding was provided from the European Social Fund, Transport Scotland, Renewable Energy Funding, East Ayrshire Council and the Energy Saving Trust. We have worked with landowners along the route to improve the path network, bridges have been upgraded, gates installed, with steps and fencing improved along the route. New directional signage, map boards, lecterns and leaflets were also produced as part of the project. The Trail leads from Crookedholm into Hurlford, through Galston and Newmilns, into Darvel and up to Loudoun Hill. The paths also give people access to Whitelee Wind Farm, the River Ayr Way, Kilmarnock and Strathaven.
- This year also marked the completion of the Lugar Water Trail, which allows people to walk from the Barony Campus at Cumnock through to Auchinleck and Ochiltree. This project was delivered in partnership with the Coalfield Community Landscape Partnership. Working with landowners along the route the path was upgraded and is now seeing increased use. Key destinations along the route include Dumfries House, the Barony A-frame and Ochiltree Community Hub. These destinations have reported an increase of visitor numbers and the response to the route has been exceptional with locals and visitors commenting on the improved accessibility.
- Working with East Ayrshire Council's Children and Disabilities Team, we were successful in obtaining funding from 'Better Breaks' to provide Nature Therapy Breaks in our Treehouse Residential Centre. There were almost 100 notes of interest for the breaks and we hosted 35 adults and 55 children and young people staying across a four week period over the summer holidays. It was a delight to see the families get so much enjoyment from the facilities and experiences offered within the Country Park; their responses were overwhelmingly positive and most attendees noted benefits to their mental health and wellbeing.
- We launched our Net Zero Climate Strategy 2024-2030; the strategy outlines our ambitious target of reaching Net Zero by 2030 and goes into great detail in how we plan to achieve this goal. Within the strategy there are 6 key areas which we will focus our efforts on to reduce emissions and protect our environment; utilities, transport, waster, natural environment, sustainable procurement and the 'wider picture'. Each theme has been broken down into achievable targets which can be seen in full within our supporting Climate Action Plan 2024-2028.
- The 40 mile ultra-marathon River Ayr Way Challenge had a new finish at the Riverside stadium this year, South Ayrshire's flagship Athletics facility. The race took place on the 9th September in incredibly unseasonable heat with 76 Ultra runners and 24 teams. The winning time this year an amazing 5hrs and 34mins.

ONLINE VISITORS

www.eastayrshireleisure.com

Our new site was launched in August 2019 and we continue to monitor performance and develop the website regularly, adapting to digital trends and business needs as appropriate.

With the introduction of Google Analytics 4 (GA4) our statistics have unfortunately taken a slight dip from our usual year-on-year percentage growth. This however was anticipated and widely acknowledged as being unavoidable from experts within the field. Universal Analytics (used in previous years) was a measurement model based on sessions and pageviews. GA4 however uses an event-based model which means it focuses on tracking user interactions and decisions rather than page views.

We had 441,459 sessions on the site throughout 2023/24

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Social Media

Social media is clearly one of our fastest and most responsive forms of communication. In 2023/24 we achieved nearly 6 million impressions (5,633,058) across all of our platforms and the team continue to monitor clicks, audience reach, comments and engagement.

Our East Ayrshire Leisure and additional facility Facebook pages have continued to attract significant increases, as has our Twitter and Instagram accounts. Engagement levels across all platforms was extremely high during this financial year and we plan to capitalise on this growth with future developments and plans are underway to expand across additional platforms.

Facebook reach: 5,259,978 (all accounts)

Instagram reach: 60,270

Paid reach: 139,237

Posts with most interactions:

1 April	Dean Castle officially reopens	Reach 108k, Reactions 105, Comments 152, Shares 114
14 Oct	Something Spooky Fright Night Quest event	Reach 36,985, Reactions 140, Comments 144, Shares 62
15 June	Volunteer request Dean Castle visitor assistant	Reach 53,336, Reactions 146, Comments 22, Shares 63

FUTURE DEVELOPMENTS

Our Strategic Vision document and accompanying Action Plan provides a 10 year vision for East Ayrshire Leisure that provides strong and ambitious objectives, outlines clear timescales for delivery and sets a strategic direction that will develop the Trust into a more independent, resilient, innovative and inclusive organisation. Within the 2020-30 period, East Ayrshire Leisure Trust will continue to grow as a leisure provider, facilitator and partner that is recognised on both a local and national stage.

To be successful in our ambitions collectively we plan:

- To work more closely with local communities and our customers to deliver services that are valued and embedded in local life;
- To engage with local and national partners to develop collaborative approaches to service design that enhance the opportunities for leisure across East Ayrshire;
- To develop facilities that are of a high quality and to support partners across the third, public and private sector in doing the same;
- To contribute to local and national agendas through the provision of an innovative programme that encourages East Ayrshire to flourish;
- To value our people, recognise their skills and talents and empower them to be solution focused;
- To integrate commercialisation and sustainability into our business model in its widest sense to explore more efficient working practices, governance and leadership arrangements and to look to the market place for inspiration.
- To be a responsible member of the community that supports a sense of place and adopts environmental best practice.

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Our Corporate Delivery Plan for 2024-26 provides focussed outputs against each Strategic Objective which is then disseminated into Service Delivery Plans for each team to deliver and report on quarterly.

- Our **Leisure Facility Strategy** and **Cross-service Action Plan** combined with our **Growth Plan** provides an ambitious and comprehensive programme of improvements for all our venues from 2022 – 2030, from smaller scale improvements to large scale refurbishments, redevelopments and full redesigns. Combined, these plans create a solid foundation to enable us to use our venues to promote health and wellbeing and to support East Ayrshire Council and other local, regional and national partners in delivering economic growth and to ensure we continue to grow as a leisure provider, facilitator and partner that is recognised on both a local and national stage.
- As outlined in our Strategic Vision and other supporting documents, our ambition is also to establish a **Trading Subsidiary** which would engage in significant levels of non-primary purpose trading, resulting in profits being donated back to the charity.
- We will update and further develop our **Digital Transformation Action Plan** to look at infrastructure, digital signage and information boards and new means of communications.
- We will develop and implement our own **Online Learning Platform** to deliver a range of high quality training designed specifically for the needs of the Trust.
- Our **new booking and ticketing systems** will be rolled out across our venues, enabling a more streamlined and customer-focussed approach to online booking and sales.
- We will develop, implement and evaluate a **Destination Campaign Action Plan** for 2024-26 maximising visitor numbers and financial opportunities through tourism.
- We will identify and implement opportunities for **Foundation, Modern and Graduate Apprenticeships**.
- We will establish a **Youth Board** in line with the East Ayrshire Leisure Programme Development Strategy 2022-2026.

TRUSTEES RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions for the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Disclosure of Information to Auditors

To the knowledge and belief of each of the persons who are Trustees at the time the report is approved:

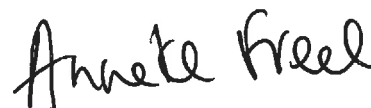
- So far as the Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- He/she has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information, and to establish that the charity's auditor is aware of the information.

Trustees' Report

Approved by the Board on 24th September 2024 and signed on its behalf by:



Clare Maitland (Chair)
Trustee



Anneke Freel
Chief Officer

Independent Auditor's Report to the Trustees of East Ayrshire Leisure Trust

Opinion

We have audited the financial statements of East Ayrshire Leisure Trust (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (FRC's) Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we

East Ayrshire Leisure Trust
Independent Auditor's Report
For the year ended 31st March 2024

are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 21, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the FRC's website at:

www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

The extent to which the audit was considered capable of detecting irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the FRC's website, to detect material misstatements in respect of irregularities, including fraud.

East Ayrshire Leisure Trust
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We obtain and update our understanding of the charity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the charity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and taxation, data protection, anti-bribery, environmental, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing any correspondence with HMRC, relevant regulators and the charity's legal advisors.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management and trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

East Ayrshire Leisure Trust
Independent Auditor's Report
For the year ended 31st March 2024

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees, as a body, those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services.

Azets Audit Services, Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

03/10/2024

Date:.....

East Ayrshire Leisure Trust
Statement of Financial Activities
For the year ended 31st March 2024

	Notes	Unrestricted Fund 2024	Pension Reserve 2024	Restricted Funds 2024	2024	2023
		£	£	£	£	£
Income from:						
Charitable activities	3	8,079,469	-	1,662,002	9,741,471	8,930,027
Investments	3	26,140	-	-	26,140	6,324
Total income		8,105,609	-	1,662,002	9,767,611	8,936,351
Expenditure on:						
Charitable activities	4	8,362,112	9,000	1,593,328	9,964,440	9,646,276
Other (net interest defined benefit pension scheme)	8	-	(8,000)	-	(8,000)	11,000
Total expenditure		8,362,112	1,000	1,593,328	9,956,440	9,657,276
Net (expenditure)/income		(256,503)	(1,000)	68,674	(188,829)	(720,925)
Transfer between funds		-	-	-	-	-
Other recognised gains/(losses):						
Actuarial (losses)/gains on defined benefit pension schemes	8	-	(262,000)	-	(262,000)	1,050,000
Net movement in funds		(256,503)	(263,000)	68,674	(450,829)	329,075
Reconciliation of funds:						
Total funds brought forward		1,361,174	136,000	342,545	1,839,719	1,510,644
Total funds carried forward	16	1,104,671	(127,000)	411,219	1,388,890	1,839,719

The Statement of Financial Activities includes all gains and losses recognised in the year. None of the charity's activities were acquired or discontinued during the above period.

The notes on pages 29 to 54 form part of these financial statements.

East Ayrshire Leisure Trust
Balance Sheet
As at 31st March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	89,968	111,898
Heritage assets	10	34,920	34,920
		<u>124,888</u>	<u>146,818</u>
Current assets			
Stocks and work in progress	11	44,227	45,680
Debtors	12	800,876	1,057,847
Cash at bank and in hand	17	1,605,043	1,515,618
		<u>2,450,146</u>	<u>2,619,145</u>
Liabilities			
Creditors: Amounts falling due within one year	13	(1,059,144)	(1,062,244)
Net current assets		<u>1,391,002</u>	<u>1,556,901</u>
Net assets excluding pension scheme asset/(liability)		<u>1,515,890</u>	<u>1,703,719</u>
Defined benefit pension scheme (liability)/asset	8	(127,000)	136,000
Total net assets		<u><u>1,388,890</u></u>	<u><u>1,839,719</u></u>
The funds of the charity:			
Restricted income funds	16	411,219	342,545
Unrestricted funds	16	1,104,671	1,361,174
Unrestricted fund - Pension reserve	16	(127,000)	136,000
Funds		<u><u>1,388,890</u></u>	<u><u>1,839,719</u></u>

The financial statements were approved and authorised for issue by the Board on 24th September 2024

Signed on behalf of the board of trustees

Clare Maitland
Trustee

Anneke Freel
Chief Officer

The notes on pages 29 to 54 form part of these financial statements

East Ayrshire Leisure Trust
Statement of Cash Flows for the year ended 31st March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	17	74,035	299,307
Cash flows from investing activities:			
Investment income		26,140	6,324
Purchase of property, plant and equipment		(10,750)	(110,811)
Net cash provided by/(used in) investing activities		15,390	(104,487)
Change in cash and cash equivalents in the reporting period		89,425	194,820
Cash at the beginning of the reporting period		1,515,618	1,320,798
Cash at the end of the reporting period		1,605,043	1,515,618

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

East Ayrshire Leisure Trust is a Scottish Charitable Incorporated Organisation, recognised as a charity for tax purposes by HMRC and registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC043987. Details of the principal address can be found on page 10 of these financial statements.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charity's transactions are denominated.

Basis of accounting

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ("FRS 102") (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

East Ayrshire Leisure Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

The principal accounting policies applied in the preparation of these financial statements are noted below. These policies have been applied consistently to all the years presented in dealing with items which are considered material in relation to the charity's financial statements unless otherwise stated.

I. Accounting Policies

Incoming resources

Income from leisure, cultural and related activity is recognised in the period when the charity has entitlement to the funds, any performance conditions attached to the items of income has been met, it is probable that the income will be received and the amount can be measured reliably.

Revenue grants, including those from government, are recognised in the Statement of Financial Activities (SoFA) in the period in which the charity is entitled to receipt, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Management fees and other incoming resources are recognised in the period to which they relate.

Investment income is recognised in the period in which it is receivable.

Expenditure recognition and allocation of expenditure

Expenditure is recognised when a liability is incurred.

Where possible, expenditure has been charged direct to charitable expenditure or governance cost. Where this is not possible the expenditure is allocated on the basis of time spent by staff on each activity.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs are provided by East Ayrshire Council and include HR, legal, finance.

Tangible Fixed Assets and Depreciation

It is the policy of the charity to capitalise expenditure of a capital nature in excess of £5,000.

Assets donated to the charity are included in the Balance Sheet and Statement of Financial Activities at cost.

Depreciation is charged to write off the cost less the estimated residual value of fixed assets by equal instalments over their estimated useful lives as follows:

Furniture and equipment: 5 years

Heritage Assets

Heritage Assets includes tangible fixed assets which are of historic, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Heritage Assets are presented separately in the Balance Sheet from other Tangible Fixed Assets. Heritage Assets are reported at cost. Depreciation has not been provided on heritage assets due to these assets having indefinite long useful lives.

Lease commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis.

Stock

Stocks are valued at the lower of cost and net realisable value in the ordinary course of activities.

Net realisable value is based on estimated selling price less further costs to completion and disposal.

Debtors

Trade debtors are amounts due from customers for services performed. Trade debtors are recognised at the undiscounted amount of cash receivable, which is normally invoice price, less any allowances for doubtful debts.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired. They are recognised at the undiscounted amount owed to the supplier, which is normally the invoice price.

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks and are measured at fair value.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

Financial assets and financial liabilities

Financial instruments are recognised in the Statement of Financial Activities when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price unless the arrangement constitutes a financing transaction which includes transaction costs for financial instruments not subsequently measured at fair value. Subsequent to initial recognition, they are accounted for as set out below. A financing transaction is measured at the present value of the future payments discounted at the market rate of interest for similar debt instrument.

Financial instruments are classified as either 'basic' or 'other' in accordance with Chapter 11 of FRS102. At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective rate method. All financial instruments not classified as basic are measured at fair value at the end of the reporting period with the resulting changes recognised in income or expenditure. Where the fair value cannot be reliably measured, they are recognised at cost less impairment.

Financial assets are derecognised when the contractual rights to the cash flows from asset to expire, or when the charitable company has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

Pensions

East Ayrshire Leisure Trust operates a defined benefit scheme in respect of its employees. The assets of the scheme are held in external funds managed by professional investment managers.

The cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each reporting date. Actuarial gains and losses arising from experience adjustments and changes in assumptions are recognised immediately in the Statement of Financial Activities. All costs related to the defined benefit scheme are recognised in the Statement of Financial Activities.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as reduced by the fair value of plan assets. Any asset resulting from the calculation is limited to the present value of available refunds and reductions in future contributions to the plan.

Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. Termination benefits are recognised in the statement of financial activities when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal, or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

VAT

The charity is partially exempt from VAT. Irrecoverable VAT is charged to the Statement of Financial Activities as an expense.

Unrestricted funds

Surplus revenue funds held within unrestricted funds are carried forward to meet the cost of future activities mainly of a revenue nature. Commitments for specific activities and needs in the future are dealt with by making allocations to designated funds.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the appropriate fund, together with a fair allocation of management support costs where this is considered appropriate.

Taxation

The charity has charitable status and is therefore exempt from taxation under Sections 466 to 493 Corporation Tax Act 2010 (CTA 2010).

Going concern

The financial statements have been prepared on the basis of accounting policies that are consistent with the treatment of the charity as a going concern. The current funding agreement with East Ayrshire Council covers up to the 31st March 2025. In the Trustee's opinion, the charity will be able to continue for the foreseeable future. East Ayrshire Leisure participates in a defined benefit retirement scheme, excluding this scheme, the charity reported unrestricted funds of £1,104,671 (2023: £1,361,174).

2. Critical judgements and estimates

In preparing the financial statements trustees make estimates and assumptions which affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The estimates and assumptions with a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

Defined benefit pension and other post-employment benefits

The present value of the defined benefit pension and other post-employment benefit obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) for pension and other post-employment benefits include the discount rate. Any changes in these assumptions will have an effect on the carrying amount of pension and other post-employment benefits.

After taking appropriate professional advice, management determines the appropriate discount rate at the end of each reporting period. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, consideration is given to the interest rates of high-quality corporate bonds that are denominated in the currency which the benefits are to be paid and that have terms to maturity approximating the terms of the related pension liability.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

3. Income

Investment income

Investment income comprises bank interest. In 2024 bank interest of £26,140 (2023: £6,324) was received. This is all unrestricted in both 2023 and 2024.

Income from charitable activities is as follows:

	2024	2024	2024	31st March
	Operating	Restricted	Total	2023
	Fund	Fund		£
	£	£	£	
Executive Management	5,780,202	-	5,780,202	5,989,737
Cultural Development	-	-	-	101,893
Community & Performing Arts Development	-	-	-	707,397
Leisure Development	1,096,681	-	1,096,681	30,748
Sports Development	-	-	-	1,056,017
Sharing our vision	1,033	-	1,033	-
Investing in our people and embracing our values	47,238	-	47,238	-
Creating a solid foundation for growth	405,314	-	405,314	-
Living your best life	702,395	-	702,395	-
Protecting our environment	46,606	-	46,606	-
Projects (Restricted income)	-	1,662,002	1,662,002	1,044,235
Total income from provision of facilities and services	8,079,469	1,662,002	9,741,471	8,930,027

A management service fee of £5,827,870 was received from East Ayrshire Council for the year (2023: £5,531,855).

Income on charitable activities was £9,741,471 (2023: £8,930,027) of which £8,079,469 was unrestricted (2023: £7,885,792) and £1,662,002 (2023: £1,044,235) was restricted. All other income was unrestricted.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

4. Charitable expenditure

2024

	Executive Sharing our Vision		Community Letting People		Growth Community		Management Living Your Best Life		Protecting Environment		Projects		Total	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Employee costs	330,212	333,905	462,847	-	363,059	2,578,122	8,159	1,213,853	633,834	32,211	5,956,202	6,509,434		
Property costs	8,405	-	673	14,127	2,241	387,334	98,184	302,159	94,410	328,225	1,235,758	900,366		
Supplies and Services	83,172	68,991	102,495	526	235,530	227,473	3,636	431,328	49,767	1,216,570	2,419,488	1,886,083		
Transport Costs	-	-	-	-	-	29,876	-	11,636	38,733	16,322	96,567	127,635		
Financing Costs	-	-	-	-	-	9,100	-	13,910	9,670	-	32,680	-		
Support Services	-	-	187,400	-	-	-	-	-	-	-	187,400	187,400		
Governance	36,345	-	-	-	-	-	-	-	-	-	36,345	35,358		
Total	458,134	402,896	753,415	14,653	600,830	3,231,905	109,979	1,972,886	826,414	1,593,328	9,964,440	9,646,276		

Expenditure on charitable activities was £9,964,440 (2023: £9,646,276) of which £8,363,112 was unrestricted (2023: £8,623,428) and £1,593,328 (2023: £1,022,848) was restricted.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

2023

	Executive Management	Cultural Development	Community & Performing Arts Development	Leisure Development	Sports Development	Property & Estates Development	Projects	Total	2022
	£	£	£	£	£	£	£	£	£
Employee costs	2,220,666	1,100,950	617,843	481,464	1,647,707	180,510	260,293	6,509,433	5,795,860
Property costs	15,468	197,037	345,210	86,121	200,049	2,995	53,487	900,367	567,817
Supplies and Services	392,602	234,157	363,175	47,644	196,632	5,995	645,878	1,886,083	1,199,409
Transport Costs	220	23,084	-	29,554	13,214	1,411	60,152	127,635	40,360
Support Services	187,400	-	-	-	-	-	-	187,400	187,400
Governance	32,320	-	-	-	-	-	3,038	35,358	23,524
Total	2,848,676	1,555,228	1,326,228	644,783	2,057,602	190,911	1,022,848	9,646,276	7,814,370

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

5. Analysis of governance and support costs

	General Support	Governance	2024	2023
			£	£
Support services from East Ayrshire Council				
Health and Safety	4,400	-	4,400	4,400
Internal Audit	-	4,000	4,000	4,000
Human Resources	65,000	-	65,000	65,000
Corporate Infrastructure	40,000	-	40,000	40,000
Finance	29,000	-	29,000	29,000
Legal and Procurement Services	10,000	35,000	45,000	45,000
Sub total – support services from East Ayrshire Council	148,400	39,000	187,400	187,400
Other				
Audit fees	-	22,065	22,065	20,850
Accountancy fees	11,980	-	11,980	11,470
Legal fees	-	-	-	3,038
Consultancy fees	2,300	-	2,300	-
Banking And Treasury	-	-	-	-
Irrecoverable VAT	-	-	-	-
Sub total - other	14,280	22,065	36,345	35,358
Total governance and support costs	162,680	61,065	223,745	222,758

General support costs in 2024 were £162,680 (2023: £159,870) and governance costs £61,065 (2023: £62,888).

East Ayrshire Leisure receives support services from East Ayrshire Council. The total cost of support services provided by the Council in 2024 was £187,400 (2023 £187,400). The governance element of the support costs provided by the Council are calculated based on time spent throughout the year on governance activities.

The costs associated with trustee indemnity insurance are met by East Ayrshire Council.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

6. Staff Costs and Numbers

	2024	2023
	£	£
Wages and salaries	4,555,278	4,253,490
Social security costs	369,081	353,831
Other pension costs	805,052	1,676,841
Other staff costs	226,791	225,272
	<u>5,956,202</u>	<u>6,509,434</u>

1 member of staff was made redundant during the year at a cost of £10,677 (2023: 1; £6,532).

Employees receiving salaries, including benefits in kind, of more than £60,000 were are follows:

	2024	2023
£100,000-£109,999	1	-
£90,000 - £99,999	-	1
£80,000 - £89,999	-	-
£60,000 - £69,999	2	1

The executive management team comprises 3 staff members (2023: 2 staff members). The total employee benefits (including employers contributions) of the executive management team were £303,611 (2023: £208,139).

The average number of employees during the period was made up as follows:

	2024	2023
	Number	Number
East Ayrshire Leisure Trust		
Full-time (permanent)	91	83
Part-time (permanent)	98	111
	<u>189</u>	<u>194</u>

During the year trustees received no remuneration (2023: £nil). Trustee expenses totalled £nil (2023: £nil). No trustees received payment for professional or other services supplied to the charity (2023: £nil).

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

7. Operating Surplus

	2024	2023
	£	£
The operating surplus is stated after charging/(crediting)		
Auditors' remuneration (including expenses) for audit	20,065	20,850
for other services	11,980	11,470
Operating lease rentals	14,028	16,128
Depreciation	32,680	30,530

8. Pension Costs

East Ayrshire Leisure Trust is an admitted body of the Strathclyde Pension Fund. The Superannuation Fund is a defined benefit scheme into which employees' and employer's contributions, and interest and dividends from investments are paid and from which pensions, lump sums and superannuation benefits are paid out. Employees' contributions are tiered and employer's basic contributions are assessed every three years by an actuary and are fixed to ensure the fund remains solvent and in a position to meet its future liabilities. The actuarial method used is known as Projected Unit Credit Method. The last actuarial valuation was at 31st March 2023 and following this valuation employer's contributions have been set at 6.5% for the years ended 31st March 2025 and 2026 and 17.5% for year ended 31 March 2027.

As sponsoring authority, East Ayrshire Council has guaranteed to accept liability for any unfunded costs which may arise with regard to the Trust relating to their membership in the Strathclyde Pension Fund, should they cease to exist.

Net pension asset in the statement of financial position is as follows:

	2024	2023
	£'000	£'000
Present value of the funded defined benefit obligation	(21,799)	(20,558)
Fair value of fund assets (bid value)	35,134	31,461
Deficit / (Surplus)	13,335	10,903
Present value of unfunded obligation	(127)	-
Impact of asset ceiling	(13,335)	(10,767)
Net defined benefit liability/(asset)	(127)	136

The movement in the defined benefit obligation over the year is as follows:

	31st March 2024	31st March 2023
	£'000	£'000
Opening defined benefit obligation	20,558	31,589
Current service cost	796	1,670
Past service cost/(gain) (including curtailments)	5	-
Interest cost on defined benefit obligation	985	872
Contributions by members	237	216
Actuarial losses/(gains)	121	(13,403)
Benefits paid	(770)	(380)
Unfunded benefits paid	(6)	(6)
Closing defined benefit obligation	21,926	20,558

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

The movement in the fair value of plan assets in the year is as follows:

	31st March 2024	31st March 2023
	£'000	£'000
Opening fair value of plan assets	31,461	31,635
Interest income on plan assets	1,504	861
Contributions by members	237	216
Contributions by the employer	786	715
Contributions in respect of unfunded benefits	6	6
Actuarial gain/(loss)	1,916	(1,586)
Benefits paid	(770)	(380)
Unfunded benefits paid	(6)	(6)
	<u>35,134</u>	<u>31,461</u>
Amounts recognised in net income/expenditure (per SOFA):		
	31st March 2024	31st March 2023
	£'000	£'000
Current service cost	(796)	(1,670)
Past service cost/(gain) (including curtailments)	(5)	-
Total service cost	(801)	(1,670)
Net interest		
Interest income on plan assets	1,504	861
Interest cost on defined benefit obligation	(1,496)	(872)
Total net interest	8	(11)
Total defined benefit cost recognised in net income/expenditure per the SOFA	(793)	(1,681)
Actuarial gains/(losses) recognised in SOFA		
Actuarial gains	2,306	11,817
Asset ceiling adjustments	(2,568)	(10,767)
Actuarial (losses)/gains per SOFA	(262)	1,050

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

The major categories of plan assets as a % of the total plan assets are as follows:

	31st March 2024	31st March 2023
	%	%
Equities	58	60
Bonds	27	28
Property	10	10
Cash	5	2

The estimated employer contributions for the year to 31 March 2024 are £796,000.

The principal actuarial assumptions used in the calculations are:

	31st March 2024	31st March 2023
	% per annum	% per annum
Pension Increase Rate	2.75	2.95
Salary Increase Rate	3.45	3.65
Discount Rate	4.85	4.75

Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2022 model, with a 25% weighting of 2022 data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a for both males and females. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	19.9 years	23.0 years
Future Pensioners	20.0 years	24.5 years

9. Fixed Assets

	Furniture & Equipment	Total
	£	£
Cost		
As at 1 st April 2023	310,225	310,225
Additions	10,750	10,750
	<hr/>	<hr/>
As at 31 st March 2024	320,975	320,975
	<hr/> <hr/>	<hr/> <hr/>
Depreciation		
As at 1 st April 2023	198,327	198,327
Charge	32,680	32,680
	<hr/>	<hr/>
As at 31 st March 2024	231,007	231,007
	<hr/> <hr/>	<hr/> <hr/>
Net book value		
As at 31 st March 2023	111,898	111,898
As at 31 st March 2024	89,968	89,968
	<hr/> <hr/>	<hr/> <hr/>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

10. Heritage Assets

In 2014/15, the Trust procured a silver gilt sculpture of Lord Eglinton. This asset was fully funded by external providers and the Trust maintains and preserves it. There have been no additions or disposals over the last five years

	Heritage Assets	Total
	£	£
Cost		
As at 1 st April 2023	34,920	34,920
	<u>34,920</u>	<u>34,920</u>
As at 31 st March 2024	34,920	34,920
	<u>34,920</u>	<u>34,920</u>
Net book value		
As at 31 st March 2023	34,920	34,920
As at 31 st March 2024	34,920	34,920
	<u>34,920</u>	<u>34,920</u>
11. Stock	2024	2023
	£	£
Goods for re-sale	44,227	45,680
	<u>44,227</u>	<u>45,680</u>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

12. Debtors

	2024	2023
	£	£
Amounts due from East Ayrshire Council	438,495	659,156
Trade debtors	147,533	147,301
Other debtors and prepayments	214,848	251,390
	<u>800,876</u>	<u>1,057,847</u>

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Amounts owed to East Ayrshire Council	247,839	42,656
Trade creditors	96,342	113,556
Accruals and deferred income	365,277	610,915
Taxation and social security	349,686	295,117
	<u>1,059,144</u>	<u>1,062,244</u>

14. Deferred income

Deferred income comprises advanced ticket sales.

	2024	2023
	£	£
Balance as at 1 st April 2023	222,650	161,782
Amounts released to income during 2023/24	(222,650)	(161,782)
Amounts deferred in year	37,029	222,650
	<u>37,029</u>	<u>222,650</u>
Balance as at 31 st March 2024	<u>37,029</u>	<u>222,650</u>

15. Financial assets and liabilities

	2024	2023
	£	£
Financial assets at amortised cost	2,344,200	2,565,129
Financial liabilities at amortised cost	(672,429)	(544,478)
	<u>1,671,771</u>	<u>2,020,651</u>

Financial assets comprise amounts due from East Ayrshire Council, trade debtors, other debtors and cash and bank balances. Financial liabilities comprise amounts owed to East Ayrshire Council, trade creditors and accruals.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

16. Reserves

Funds 2024	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Balance at 31 st March 2023				
Represented by:				
Fixed assets	124,888	-	124,888	146,818
Net current assets	979,783	411,219	1,391,002	1,556,901
Retirement benefit scheme asset/(liability)	(127,000)	-	(127,000)	136,000
	<u>977,671</u>	<u>411,219</u>	<u>1,388,890</u>	<u>1,839,719</u>

Funds 2023	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Balance at 31 st March 2023				
Represented by:				
Fixed assets	146,818	-	146,818	66,537
Net current assets	1,214,356	342,545	1,556,901	1,398,107
Retirement benefit scheme asset/(liability)	136,000	-	136,000	46,000
	<u>1,497,174</u>	<u>342,545</u>	<u>1,839,719</u>	<u>1,510,644</u>

Unrestricted Fund 2024	Opening Balance at 1st April 2023	Incoming	Outgoing	Transfers	Actuarial Gain/(Loss)	Closing Balance at 31st March 2024
	£	£	£	£	£	£
Unrestricted fund	1,037,819	7,899,609	(8,175,302)	-	-	762,126
Designated funds	323,355	206,000	(186,810)	-	-	342,545
Pension reserve	136,000	-	(1,000)	-	(262,000)	(127,000)
	<u>1,497,174</u>	<u>8,105,609</u>	<u>(8,363,112)</u>	<u>-</u>	<u>(262,000)</u>	<u>977,671</u>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2024

Unrestricted Fund 2023	Opening Balance at 1st April 2022	Incoming	Outgoing	Transfers	Actuarial Gain/(Loss)	Closing Balance at 31st March 2023
	£	£	£	£	£	£
Unrestricted fund	1,100,191	7,498,336	(7,560,708)	-	-	1,037,819
Designated funds	43,295	393,780	(113,720)	-	-	323,355
Pension reserve	46,000	-	(960,000)	-	1,050,000	136,000
	<u>1,189,486</u>	<u>7,892,116</u>	<u>(8,634,428)</u>	<u>-</u>	<u>1,050,000</u>	<u>1,497,174</u>

Designated Funds 2024:	2023	Incoming	Outgoing	Transfer	2024
	£	£	£	£	£
Fixed assets	34,920	-	-	-	34,920
IT equipment – corporate services, P&E	5,000	-	(4,830)	-	170
Libraries – Lorensbergs Netloan Upgrade	-	-	-	-	-
Box Office / Booking System	13,775	-	-	-	13,775
Sport Equipment & Repairs	-	-	-	-	-
Secure Portal Upgrade	4,880	-	-	-	4,880
DCCP Canopy	940	-	(940)	-	-
People Counters	3,000	-	-	-	3,000
Venue Equipment	3,000	-	-	-	3,000
Valuations	4,000	-	-	-	4,000
Equipment replacement programme	147,740	-	(35,770)	-	111,970
Wellbeing Initiatives – EA Gift Cards to Staff	16,800	-	(12,520)	-	4,280
Event Management	31,800	-	(6,300)	-	25,500
Facility Management Support	27,500	-	(27,500)	-	-
10 th Anniversary Events and Initiatives	30,000	-	(10,410)	-	19,590
23-24 Savings Balance	-	68,000	-	-	68,000
Uniforms	-	35,000	-	-	35,000
Collection Management	-	38,000	(31,040)	-	6,960
Security Costs	-	60,000	(57,500)	-	2,500
Dean Castle	-	5,000	-	-	5,000
Total designated funds	323,355	206,000	(186,810)	-	342,545

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Designated Funds 2023:

	2022	Incoming	Outgoing	Transfer	2023
	£	£	£	£	£
Fixed assets	34,920	-	-	-	34,920
IT equipment – corporate services, P&E	2,800	2,200	-	-	5,000
Libraries – Lorensbergs Netloan Upgrade	1,600	-	(1,600)	-	-
Box Office / Booking System	3,975	9,800	-	-	13,775
Sport Equipment & Repairs	-	4,335	(4,335)	-	-
Secure Portal Upgrade	-	4,880	-	-	4,880
DCCP Canopy	-	14,500	(13,560)	-	940
People Counters	-	3,000	-	-	3,000
Venue Equipment	-	3,000	-	-	3,000
Valuations	-	4,000	-	-	4,000
Equipment replacement programme	-	154,200	(6,460)	-	147,740
Wellbeing Initiatives – EA Gift Cards to Staff	-	45,000	(28,200)	-	16,800
Event Management	-	43,500	(11,700)	-	31,800
Facility Management Support	-	27,500	-	-	27,500
10 th Anniversary Events and Initiatives	-	30,000	-	-	30,000
Spin Bikes - RRSC	-	34,635	(34,635)	-	-
RAW Signage	-	8,730	(8,730)	-	-
Ebooks	-	4,500	(4,500)	-	-
Total designated funds	43,295	393,780	(113,720)	-	323,355

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For the year ended 31st March 2024

Restricted funds 2024

	2024	2024	2024	2024
Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
£	£	£	£	£
Annick Valley Leisure Facilities	199,029	-	(885)	198,144
Dean Castle Event	(41,980)	-	-	(41,980)
Fruit and Nut Tree Woodland	(16,170)	16,170	-	-
FutureMuseum.co.uk Redevelopment	(2,509)	10,047	(7,924)	(386)
Leisure at the Heart of All Communities	34,346	-	-	34,346
Patna Leisure Facilities	810	-	-	810
Seedscares: Future Proofing Nature	-	-	-	-
Sharing Stories	-	-	-	-
Summer Activity Programme	-	-	-	-
Youth Memberships	2,162	6,000	-	8,162
Ayrshire Libraries forum	3,819	-	(112)	3,707
Burns Birthday in Mauchline	861	-	-	861
Cumnock Town Hall Community Cinema	5,572	-	-	5,572
DCCP Parks for People	8,040	-	-	8,040
Digital Storyteller in Residence	2,372	-	-	2,372
Foster Carer Service - Memberships	4,000	-	-	4,000
Grayson Perry	-	-	-	-
Irvine Valley Trails 2019 onwards	17,806	578,803	(413,150)	183,459
Kilmarnock Green Infrastructure	14,955	-	-	14,955
Museums Database	-	-	-	-
SHOUT	3,684	-	-	3,684
Wifi Project	19,700	5,000	-	24,700
Creative Scotland Recovery Fund	89,117	-	(89,117)	-
Cost of Living Crisis	(8,278)	76,579	(68,301)	-
On the Road to Digital Success	17,128	21,991	(39,119)	-
Lugan Water Trail Path	-	559,657	(559,657)	-
Queen's Jubilee Event	-	-	-	-
East Ayrshire Cycling Tour	6,800	1,200	(8,000)	-
Morton Hall and Library	(18,719)	(11)	(3,013)	(21,743)
Dean Castle Restoration and Event	-	149,842	(107,863)	41,979
Stewarton Dev Cont	-	49,464	-	49,464
Going Green (Par for the Course)	-	100,000	(255,439)	(155,439)
Nature Therapy Breaks	-	34,200	(21,248)	12,952
Mayfest event at DCCP	-	11,947	(11,947)	-
Cultural Hub Events	-	33,256	(1,020)	32,236
Parental Employability – Work Experience	-	7,857	(6,533)	1,324
	342,545	1,662,002	(1,593,328)	411,219

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For the year ended 31st March 2024

Restricted funds 2023

	Opening	Incoming	2023	2023	2023
	Balance	Resources	Resources	Transfers	Closing
	£	£	Expended	£	Balance
			£		£
Annick Valley Leisure Facilities	199,029	-	-	-	199,029
Dean Castle Event	5,000	98,522	(145,502)	-	(41,980)
Fruit and Nut Tree Woodland	(13,114)	-	(3,056)	-	(16,170)
FutureMuseum.co.uk Redevelopment	15,750	-	(18,259)	-	(2,509)
Leisure at the Heart of All Communities	-	655,268	(620,922)	-	34,346
Patna Leisure Facilities	810	-	-	-	810
Seedscales: Future Proofing Nature	3,574	493	(4,067)	-	-
Sharing Stories	8,965	4,614	(13,579)	-	-
Summer Activity Programme	-	-	-	-	-
Youth Memberships	2,432	(270)	-	-	2,162
Ayrshire Libraries forum	3,909	-	(90)	-	3,819
Burns Birthday in Mauchline	861	-	-	-	861
Cumnock Town Hall Community Cinema	5,572	-	-	-	5,572
DCCP Parks for People	14,813	-	(6,773)	-	8,040
Digital Storyteller in Residence	2,372	-	-	-	2,372
Foster Carer Service - Memberships	4,000	-	-	-	4,000
Grayson Perry	6,686	-	(6,686)	-	-
Irvine Valley Trails 2019 onwards	20,844	-	(3,038)	-	17,806
Kilmarnock Green Infrastructure	14,955	-	-	-	14,955
Museums Database	-	-	-	-	-
SHOUT	5,000	(1,316)	-	-	3,684
Wifi Project	19,700	-	-	-	19,700
Creative Scotland Recovery Fund	-	149,566	(60,449)	-	89,117
Cost of Living Crisis	-	66,133	(74,411)	-	(8,278)
On the Road to Digital Success	-	26,600	(9,472)	-	17,128
Lugan Water Trail Path	-	24,500	(24,500)	-	-
Queen's Jubilee Event	-	13,325	(13,325)	-	-
East Ayrshire Cycling Tour	-	6,800	-	-	6,800
Morton Hall and Library	-	-	(18,719)	-	(18,719)
	321,158	1,044,235	(1,022,848)	-	342,545

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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.

Dean Castle Event – An HLF funded project led by EAC. Some expenditure is processed through East Ayrshire Leisure and subsequently recharged to EAC.

Fruit and Nut Tree Woodland - This project was delivered via funding from the Scottish Government Naturalisation Funding, where an area of unimproved grassland was transformed to a community woodland focusing on the principle of 'food for free'. The woodland was developed and planted by East Ayrshire Woodland's trainees. The project also included the establishment of a native hedgerow along the boundary of the site, this was planted through a number of volunteer sessions involving Ayrshire College, young people being looked after by EAC, the local community and corporate volunteers from Teleperformance Call Centre based at Rowallan Business Park. Project is now complete.

Leisure at the Heart of All Communities – We have received funding through the UK Government's Community Renewal Fund for the Leisure at the Heart of All Communities project, which aims to bring physical activity, cultural, heritage and greenspace activities right to every community in East Ayrshire. The project will refurbish 4 buses to deliver programmes throughout East Ayrshire.

Burns Birthday in Mauchline – The project which was funded by Event Scotland has now come to an end. There is a surplus balance which Event Scotland have said we can use towards future support of cultural programme for Scotland's Winter Festival planning. The team are drafting a proposal to utilise the balance and it is anticipated funds will be utilised by end of 2024-25.

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

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 2022. Given current restrictions HLF recognised a further extension was necessary and extended this to July 2022.

Kilmarnock Green Infrastructure – RIBA stages 3 and 4 for routes 1 and 2 are scheduled to be complete by Spring 2024. It is anticipated that route 2 will begin construction towards the end of the summer 2024. The project has now been transferred to Ayrshire Roads Alliance to manage.

Digital Storyteller in Residence - The project which was funded by the Scottish Book Trust has now come to an end. There is a surplus balance which Scottish Book Trust have said we can use towards further Digital Storytelling activities. The team are drafting a proposal which will support the digital infrastructure in conjunction with Library Mobile Services. It is anticipated funds will be utilised by end of 2024-25.

Irvine Valley Trails – Work has now been completed improving access to this path network, upgrading bridges, gates, steps and fencing as well as installing new signage. Claim have been submitted to the Low Carbon Travel and Transport Fund and the Renewable Energy Fund to claim the Trails capital grant.

SHOUT - £5,000 funding from East Ayrshire Council has been issued to offer FREE swimming to SHOUT card holders during the school holiday periods.

Morton Hall and Library – Procurement of new furniture for Newmilns Library is being managed by the Trust but will be funded by EAC. A maximum of £20,000 of the £30,000 allocation will be for library furniture and the balance is for the overall venue.

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Wifi Project - After an initial review was submitted to the EAC we have since received funding of £20,000 to contribute to the installation costs of Wi-Fi across all East Ayrshire Leisure standalone venues.

Foster Carer Service - Memberships – £4,000 funding from East Ayrshire Council has been issued to support foster carers in accessing sport and physical activity services for the children they are caring for.

Grayson Perry – Our planned high profile exhibition for 2020/21 period 'GRAYSON PERRY – The Vanity of Small Differences' had to be postponed due to lockdown and travel restrictions. We were in communication with the lender to reorganise the exhibition for later in the year.

Youth Memberships – £5,000 funding will be utilised to target certain 16-17 years olds who currently do not engage with physical activity or our sports venues. The funding will be utilised to pay for a fitness membership that will give them access to our gyms, fitness classes, swimming pools, running tracks and racquet sports.

Stewarton Dev Contr – With reference to the cabinet report of 31st May 2023, £49,464 has been allocated from developer contribution funds towards leisure projects in Stewarton.

Annick Valley Leisure Facilities – EAC Members and Officers Working Group (MOWG) on developer contributions identified £212,000 which has been allocated for Annick Valley and has been transferred to East Ayrshire Leisure.

Patna Leisure Facilities – EAC Members and Officers Working Group (MOWG) on developer contributions identified £810 which has been allocated for Patna and has been transferred to East Ayrshire Leisure.

Seedscaapes: Future Proofing Nature - A successful bid for £13,524 was secured to make a body of new contemporary visual art work through an artist-led participatory programme with young people exploring art, activism and climate change in response to COP26 and to the SEEDSCAPES exhibition in the Dick Institute Main Gallery. In a mutual exchange of perspectives the work will reflect a unique moment in time considering nature, biodiversity and the environment. The work will be presented through photography, exhibition and installation and will explore the vital interconnection between seeds, plants and human survival at this critical juncture in a world facing climate crisis and shaped by Covid.

Sharing Stories – This Project is supported by the Scottish Government Public Library COVID Recovery Fund and Scottish Library & Information Council. The primary aim of this project is to engage, build relationships with, and provide support for the many different groups within our communities who may have been adversely affected by the Covid-19 pandemic. Also to help rebuild our library service post-pandemic by enabling us to provide more and varied activities and purchase additional related resources, which will hopefully encourage people back through our doors and generate an upturn in usage and footfall – both of which have seen a steep decline as a direct result of Covid-19. We will be focusing on supporting children with learning disabilities, dementia sufferers, adults with low literacy levels and ESOL.

Summer Activity Programme – funding received for a summer programme of activities targeting children and young people who fall into one of ten targeted groups.

Going Green (Par for the Course) – A contractor has been appointed and work is underway on a circular path network around the course which will measure approximately 1 mile in length. The path will be finished with Toptrec, a 100% recycled material produced from selected arisings from highway and maintenance works. A section of the path will be made of recycled plastic boardwalk and new ponds will have been created along with a ditch and bund at the 10th to create a wildlife corridor.

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FutureMuseum.co.uk Redevelopment - A successful bid was submitted to Museums Galleries Scotland for £47,000 to support the redevelopment of the south west Scotland partnership project. The project is estimated to take two years to complete. FutureMuseum.co.uk is a partnership between East Ayrshire Leisure Trust, Dumfries and Galloway Council, North Ayrshire Council and South Ayrshire Council. The objectives of the project are to maximise access to the museum and gallery collections of the South-West of Scotland, to deepen people's understanding of the history of the region, and to drive footfall to the museums and galleries in the region. A redesign of the website will make it more accessible through improved design, site navigation and effective use of analytical tools to support content generation.

Nature Therapy Breaks – Funding of £34,200 was awarded to provide short breaks for unpaid carers and those they care for in the Treehouse Residential Centre within Dean Castle Country Park. Working with East Ayrshire Council Children and Disabilities Team, there were almost 100 notes of interest for the breaks. We hosted 35 adults and 55 children and young people staying across a four week period over the summer holiday period. The staff thoroughly enjoyed working with the families to ensure opportunities were suggested to suit all requirements. When asked what difference the break had made for the young people, their responses were overwhelmingly positive and in most instances attendees noted benefits to their mental health and wellbeing.

After the short breaks had concluded, around 70 children, young people, parents and carers returned to the Dean Park Castle Courtyard for a feedback event. This allowed for the children and carers to meet up with people they had met on their stay and the turnout was amazing with 75% of the attendees coming along.

Dean Castle Mayfest – A weekend of events were designed and programmed at the end of May 2023 to restart our live programme at the Dean Castle. Funding for Mayfest was secured through the Heritage Lottery Fund (Castle Restoration) , The Community Renewal Fund and other town centre partners. All events were well attended with the Sunday seeing approx. 10K visitors.

Leisure Facility Strategy – Following the publication of the Leisure Facility Strategy 2020-2030, East Ayrshire Council allocated £500k for their capital programme to implement the priorities for the period 2020-2025. A cross service leisure facility action plan has been produced to identify and implement the priorities for this funding.

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, futureproof database for use across the museum service, with opportunities for working with external partners in a more co-ordinated and efficient way. Museums Galleries Scotland has awarded 75% of project costs. Progress with the project was interrupted due to Covid 19, however MGS granted an extension to 31 July 2022 to complete the project.

Creative Scotland Recovery Fund - £149,566 was secured from funding made available to enable cultural organisations working primarily for public benefit, to rebuild and create opportunities to increase their financial resilience after the COVID-19 pandemic. Project is now complete.

Cost of Living Crisis - Funding of £172,000 was allocated by EAC as a response to the Cost of Living Crisis for a period of up to 24 months. EAL has been asked to provide “warm spaces” in conjunction with a variety of community groups across East Ayrshire. We have identified 10 of our venues that will be enhanced to provide an area specifically for members of our communities that may be affected by the COL crisis. In partnership with EAC we will offer safe, warm, comfortable spaces with charging stations, hot drinks, board games, etc in a sensitive and dignified way. Our

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team will capture how many people attend and will help signpost those in need to a wider range of services and support if needed. Project is now complete.

On the Road to Digital Success – Funding of £38,000 was awarded towards this project which aims to reach communities and individuals across East Ayrshire with digital access and support. Due to the unique fabric of East Ayrshire's urban rural landscape we recognise that access to our facilities can be difficult for some residents who live in more remote parts of the authority. A mobile service reduces the inequalities experienced by residents who don't live near a static venue, or who do not have access to transport to travel to a facility. Covid-19 accelerated the necessity to be digitally enabled, but there are still members of the community for whom digital access is a luxury and not within reach. The project aims to bridge the digital divide and provide a safe place to work and study; or to relax and have fun in a space to unwind and take time-out from the pressures of daily life. One of the benefits to having a mobile service is that we can take our entire library offer into communities and to specific groups to enable us to deliver our services to people who are "hard to reach". This type of service helps us to break down barriers as we are quite literally taking the service to them. Staff who will deliver this project will be equipped to support learning on the bus as well as provide a friendly and approachable service. We have existing connections with partners across East Ayrshire; this project would give us scope to build on these and create new connections opening up our library service to a new audience. Project is now complete.

Lugan Water Trail Path - Funding was secured from East Ayrshire Council to upgrade and improve this path network.

East Ayrshire Cycling Tour – £8k was awarded towards this project aimed at promoting cycling to everyone from all ages across East Ayrshire. The funding was secured from a larger fund which coincides with the UCI World Championships which are being held in Glasgow and is the first multi-disciplinary cycling championships to take place in the world. The funding is being used to have a roadshow of cycling activities at venues across East Ayrshire in July 2023. The activities at the event will include Dr Bike, E-bike trials, cycling competitions for children, a pump track to try, guest speakers, all ability bikes, balance bikes, guided cycles and other fun activities which families can participate in to allow all ages to engage with cycling based activities. The facilities which will be used to host these events are Barony Sports Village, Dean Castle Country Park and Doon Valley Sports Centre. Project is now complete.

Dean Castle Restoration and Event – The Dean Castle was reopened on the 1st April 2023. The end of project completion report has been submitted and commended by NHLF. The final claim will be submitted as soon as the retention period is up and the final invoice is paid. The East Ayrshire Renewable Energy Fund approved £47,500 towards the Cumnock Tryst event. £5k has been identified as match funding. The event as a focal point for the reopening of the Castle will provide a celebratory, collaborative and high profile occasion through our confirmed partnerships with key Scottish cultural heavyweights including The Cumnock Tryst headed up by one of the world's most important composers, Sir James MacMillan, Professor Alistair McDonald - Composer and Sound Artist (Royal Conservatoire of Scotland), Professor Kirsteen McCue - historian and musician (Glasgow University, Burns Scotland), and Colin Currie – world renowned percussionist. The project will take a wholly accessible, collaborative and engaging approach, working with local pupils to develop a newly commissioned work which will feature at the centre of the event, and welcoming on the spot participation for visitors through a unique series of percussion sculptures, an entirely new collection of musical instruments created by a local artist blacksmith for this event. The event will take place in November 2023. Project is now complete.

Cultural Hub Events – Funding has enabled the transportation costs for pupil/student visits to the East Ayrshire Leisure Temporary Exhibition Programme based at our galleries at the Dick Institute and Baird Institute. This has taken place over the past 2 years – Quentin Blake (39 Primary & Secondary School visits), Cornelia Parker (6 Secondary

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School visits), Martin Creed (Ayrshire College project and one Secondary School visit), Georgia O’Keefe (10 Secondary Schools).

Parental Employability – Work Experience – Funding was secured from EAC to deliver a work experience project with Parental Employability. The scheme is aiming to give parents who are interested in working in the outdoors some practical experience and training.

17. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the SOFA)	(188,829)	(720,925)
Adjustments for:		
Interest received	(26,140)	(6,324)
Depreciation	32,680	30,530
Net cost in respect of pensions	1,000	960,000
(Increase)/decrease in stock	1,453	(21,488)
(Increase)/decrease in debtors	256,971	(276,330)
Increase/(decrease) in creditors	(3,100)	333,844
Net cash provided by (used in) operating activities	74,035	299,307

Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	1,605,043	1,515,618
Total cash and cash equivalents	1,605,043	1,515,618

18. Operating lease commitments

At 31st March 2024, the Trust had future minimum lease payments under non-cancellable operating leases as follows:

	2024		2023	
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Within one year	-	6,086	-	13,222
Within two to five years	-	23,927	-	-
	-	30,013	-	13,222

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19. Related parties

East Ayrshire Council (EAC) made a contribution in line with the Services Agreement of £5,827,870 (2023: £5,531,855). Facilities were leased to East Ayrshire Leisure for a peppercorn rent. East Ayrshire Council also provided various support functions including Legal, Finance and IT for which the charity was charged £187,400 (2023: £187,400).

The relevant transactions and balances with East Ayrshire Council were:

2023/24				2022/23			
Income from EAC	Payments to EAC	Due from	Due to	Income from EAC	Payments to EAC	Due from	Due to
£	£	£	£	£	£	£	£
6,778,859	513,108	438,495	247,839	5,653,011	1,100,562	659,156	42,656
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20. Contingent Liabilities

There are three public liability claims, and no employer liability claims ongoing. (2023: one public liability claims, and one employer liability claim ongoing).

Employer and public liability cases are handled via East Ayrshire Council's insurer (Zurich). If it is determined that the Trust is liable, it will need to pay the first £500 and the remainder will be covered by the insurer. Until the Assessor has completed its work, the Trust accepts no liability for these claims.

21. Non-Audit Services

In common with many other charities of a similar size, the charity's auditor assists with the preparation of the financial statements.

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22. Comparative Statement of Financial Activities

	Notes	Unrestricted Fund 2023	Pension Reserve 2023	Restricted Funds 2023	2023	2022
		£	£	£	£	£
Income from:						
Charitable activities	3	7,885,792	-	1,044,235	8,930,027	7,446,537
Investments	3	6,324	-	-	6,324	160
Total income		7,892,116	-	1,044,235	8,936,351	7,446,697
Expenditure on:						
Charitable activities	4	7,674,428	949,000	1,022,848	9,646,276	7,814,370
Other (net interest defined benefit pension scheme)	8		11,000	-	11,000	75,000
Total expenditure		7,674,428	960,000	1,022,848	9,657,276	7,889,370
Net (expenditure)/income		217,688	(960,000)	21,387	(720,925)	(442,673)
Transfer between funds		-	-	-	-	-
Other recognised gains/(losses):						
Actuarial gains on defined benefit pension schemes	8	-	1,050,000	-	1,050,000	4,384,000
Net movement in funds		217,688	90,000	21,387	329,075	3,941,327