

PERFORMANCE & AUDIT SUB COMMITTEE



Date: 20 August 2024

Location: De Walden Suite, DCCP

Start time: 4pm

AGENDA			
AGENDA ITEM	FOR NOTING	FOR DISCUSSION	FOR APPROVAL/ DECISION
1. Apologies for Absence	✓		
2. Declarations of Interest	✓		
3. Notes of Previous Meeting – 4 June 2024			✓
4. Performance Report April - June 2024			✓
5. Annual Report and Accounts 2023/24			✓
6. AOCB			
7. Dates of Next Meetings: AGM/Trust Board: 24 September 2024 Performance & Audit Sub-Committee: 19 November 2024			

For further information please contact: Anneke Freel, Chief Officer
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PERFORMANCE AND AUDIT SUB-COMMITTEE



PERFORMANCE REPORT APRIL – JUNE 2024

Date: 20 August 2024

Agenda Item: 4

Report by: Anneke Freel, Chief Officer

I PURPOSE OF REPORT

- 1.1 This report provides details of the Trust's performance for the first quarter of 2024/25.
- 1.2 In line with the organisational review, Strategic Vision and Corporate Delivery Plan, the performance report has been separated into 3 documents:
 - East Ayrshire Leisure Performs – providing an update on attendance figures, organisational learning, the risk register and other organisational wide items
 - Corporate Delivery Plan Record of Progress – providing an update on the priority outcomes
 - Financial Performance – providing an update on our financial position at the end of the quarter and projections to the end of the financial year

2 EAST AYRSHIRE LEISURE PERFORMS

- 2.1 The overall attendance at our venues for the period April to June 2024 was 470,884, which is a decrease of 14% compared to the same period in 2022/23. This is predominantly due to the closure of the Palace and Grand Hall for major refurbishment and is likely to follow this trend throughout 2024/25.
- 2.2 The Leisure at the Heart of Every Community Team has seen higher attendance figures in this period with an overall increase of nearly 11% compared to the same period in 2022.23. Libraries in particular have performed well as new activities and services for the community have been added to the provision.
- 2.3 St. Joseph's Leisure Centre has seen an increase of 74% due to the relocation of dance shows from the Grand Hall to the Leisure Centre. This relocation and introduction of a community programme has also seen an increase of 26% in Stewarton Area Centre and Cumnock Town Hall.
- 2.4 The risk register has been reviewed and a new risk has been identified associated with the cancellation of large scale strategic events.

3 CORPORATE DELIVERY PLAN RECORD OF PROGRESS

- 3.1 This report is the start of a new corporate delivery plan for the 2024-26 period, which includes 46 strategic outputs across our 6 Strategic Themes. In quarter 1, we have started working on 34 (74%) of the 2 year priorities. Updates are included against each output within the record of progress report.

4 FINANCIAL PERFORMANCE

- 4.1 The financial performance quarter 1 report provides detail of the Trust's financial performance for the period April to June 2024. The projected outturn for East Ayrshire Leisure at 30th June 2024 is a £10k surplus position.

PERFORMANCE AND AUDIT SUB-COMMITTEE



Recommendation/s:

It is recommended that Trustees:

- i. Consider and approve the East Ayrshire Leisure Performs Report for the period April to June 2024;
- ii. Otherwise note the content of this report.

Signature: *Anneke Freed*

Designation: Chief Officer

Date: 19 August 2024



EAST AYRSHIRE LEISURE PERFORMS

QUARTER I

APRIL - JUNE

2024/25



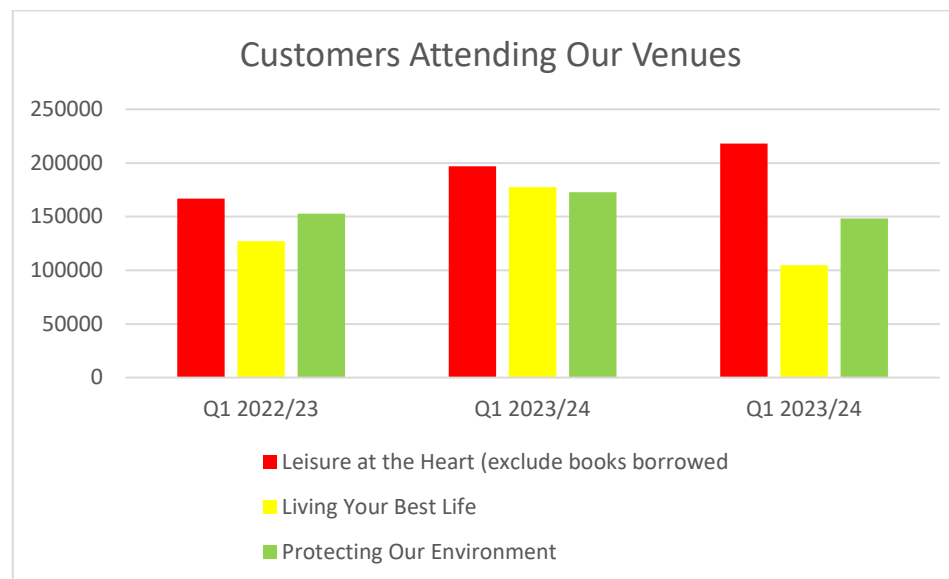
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PERFORMANCE INDICATORS

Attendance Figures

The following chart summarises our attendance figures across 3 of our strategic themes and the table provides a detailed breakdown of which venues are included within each theme.



- Libraries have recorded an overall increase of 15.4% for quarter 1 2024/25. This is predominantly due to the introduction of the Access to Cash UK programme in Cumnock library and increase use of Auchinleck library by local schools. Overall the venues within **Leisure at the Heart** portfolio have seen an increase of 10.6% compared to the same period in 2023/24.
- The venues within the **Living Your Best Life** portfolio have seen an overall decrease of 41% compared to the same period in 2023/24. This is not surprising as the Palace and Grand Hall is now closed for refurbishment and had previously recorded nearly 30,000 visitors for the period. In 2023/24, the Dean Castle reopened after 4 years of redevelopment. There was an initial spike in visitors in April 2023. This is now a more settled figure for 2024. At the same time during this period, we launched our new look futuremuseum website. Whilst the transition for accessing the site by customers was seamless, there was a period of time where the data was not being accurately recorded on the new platform. This has resulted in a decrease in the performance figures for the period.
- **Protecting our Environment** is currently only recording figures for Dean Castle Country Park. The Country Park continues to be popular, although has recorded a decrease of 13.9% compared to the same period in 2023/24. This can be aligned to the spike in attendances at Dean Castle when it was opened in April 2023.

Leisure at the Heart	Living Your Best Life	Protecting our Environment
<p>Auchinleck Library Cumnock Library Darvel Library Newmilns Library Galston Library Dick Institute Library Stewarton Library Crosshouse Library Stewarton Area Centre Boswell Centre Galston Community Centre Darvel Town Hall Morton Hall Cumnock Town Hall Auchinleck Leisure Centre Barony Sports Village Doon Valley Leisure Centre Rose reilly Sports Centre Loudoun Lesiure Centre Hunter Fitness Suite St Joseph's Leisure Centre Grange Leisure Centre William McIlvanney Leisure Centre E-books Mobile Services Football Pavilions</p>	<p>Dick Institute Museum Dean Castle Burns House Museum Burns Monument Centre Baird Institute Doon Valley Museum Ayrshire Athletics Arena Annanhill Golf Course</p>	<p>Dean Castle Country Park River Ayr Way</p>

Strategic Vision Performance Monitoring

The following performance indicators are aligned to our 10 year Strategic Vision

Performance Indicator	Quarter 1 Performance	Quarter 2 Performance	Quarter 3 Performance	Quarter 4 Performance	2023/24 Performance	2030 Strategic Aspirations
People attending our Venues	470,884				2.18 million	2.9 million
People engaging in our programmes						0.99 million
Our eastyrshireleisure.com online visitors	232,775				0.93 million	0.38 million
Online visitors to futuremuseums.com	9200				0.23 million	0.25 million
Number of programmes for 12-25 year olds	18				70	30
Number of programmes for 65+	15				29	15
Number of local and regional events and exhibitions	12				88	40
Number of children engaged in our education programme	5365				15446	20,000
Opportunities that we offer for volunteers and work placements	4				16	50
Our absence Levels	2.85				7.19	8 days / annum
Our staff turnover rates	2.2%				4.5%	7-10%
Number of community initiatives that we support	19				55	30
Number of partnership projects we engage in	40				138	40
Carbon Footprint	Not currently recorded				Not currently recorded	990tCO2e

KEY UPDATES

Insurance Claims

The following information provides an update on the number of live claims in progress during the period April - June 2024:-

Public Liability	n/a
Employers' Liability	2 x ongoing 1 x closed
Motor Claim	1 x closed

Gifts & Hospitality

No gifts and hospitality records were received during this period.

ORGANISATIONAL LEARNING

Organisational Learning is our new framework which analyses feedback from events and activities, staff and customer comments and complaints, venue visits, audits and external accreditation schemes. This process demonstrates our commitment for continuous improvement through collectively sharing and reviewing processes and procedures whilst also celebrating good practice and acknowledging where there are opportunities to learn.

Learning Theme	Recommendation/Notes	Action Required
Customer Care/Services	<ul style="list-style-type: none"> • Service and Staff praised for levels of customer care: <ul style="list-style-type: none"> - Super nice, helpful, approachable and unbelievably adaptable, very impressed, outstanding, 5 stars all round; all phrases have been said about staff and venues this quarter. - Several comments received re. St Joseph's Leisure Centre: all the staff are amazing, your dedication and commitment to making everything work was brilliant, nothing is ever too much trouble. 	<ul style="list-style-type: none"> • Service action required <ul style="list-style-type: none"> - Staff newsletter and Intranet - staff to be notified.
Health & Safety	<ul style="list-style-type: none"> • Staff being subjected to verbal abuse, concerned for their own safety, feeling intimidated and/or threatened, public refusing to leave premises (Ongoing issue) 	<ul style="list-style-type: none"> • Service action required <ul style="list-style-type: none"> - Violence & Aggression H&S Standard - Violence & Aggression Risk Assessment - Staff awareness – do's & dont's - Conflict Handling Training - Scenario Based Exercise
	<ul style="list-style-type: none"> • Number golf balls entering gardens and hitting cars at Annanhill Golf Course car park (Ongoing issue) 	<ul style="list-style-type: none"> • Service action required <ul style="list-style-type: none"> - Additional signage to be put in place - Plans are in place to alter holes to direct golf balls away from boundaries
Key Policies Data Protection Code of Conduct	<ul style="list-style-type: none"> • Review the Code of Conduct: section 13 - Use of Social Networking Media and consider explicitly mentioning Use of Social Media and taking photographs of colleagues or customers without permission. 	<ul style="list-style-type: none"> • Code of Conduct discussed at Trust Induction.

	<ul style="list-style-type: none"> Review Data protection policy and consider explicit mention of the use of personal phones to capture and share photographs of customers and colleagues. 	
Key Policies Alcohol and Substance Use Policy	<ul style="list-style-type: none"> Briefing for Executive Leads, Strategic Leads, Development Officers and Co-ordinators regarding the content and processes included in the Policy. All staff to be reminded of the content of the Policy 	<ul style="list-style-type: none"> Briefing Sessions scheduled, Mandatory session for all Extended Management Team and Dev Co-ordinators Include within Staff Newsletter
Use of Personal Mobile Phones in the workplace	<ul style="list-style-type: none"> Consider the need for guidance on use of personal mobile phones in the workplace. 	<ul style="list-style-type: none"> Include within Staff Newsletter
Staff Development Opportunities	<ul style="list-style-type: none"> Ensure all staff members are offered the same development opportunities 	

RISK REGISTER

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
1	There will be a reduction in funding received from East Ayrshire Council, resulting in a reduction in service provision and a requirement to generate more income from services.	Chief Officer	4	4	16 RISK APPETITE: CAUTIOUS (Compliance)	HIGH	<ul style="list-style-type: none"> • Communication with East Ayrshire Council allowing forward planning to ensure that service provision meets the requirements of the main funding provider. • Introduction of Organisational Learning • Implementation of Growth Plan 2024-2030 • PR; communications with staff and customers • Financial Strategy •
2	There is a risk of not being able to maintain high quality services because of a lack of funding, resulting in a failure to invest, loss of staff, a reduction in staff commitment and damage to East Ayrshire Leisure's reputation.	Executive Managers & Strategic Leads	4	3	12 RISK APPETITE: OPEN (Reputation)	MEDIUM	<ul style="list-style-type: none"> • Business Planning • Positive Public Relations • Equipment Replacement Programme • Leisure Facility Strategy • Financial Strategy • Continued dialogue with Council • B.E.S.T. - ongoing training and development of staff • Introduction of Organisational Learning • Implementation of Growth Plan 2024-2030
3	There is a risk partners and external stakeholders do not see East Ayrshire Leisure as a partner of choice because of a lack of resources invested in partnership activity, resulting in a failure to deliver Delivery Plan targets and the loss of external funding.	Executive Managers & Strategic Leads	3	3	9 RISK APPETITE: OPEN (Reputation)	LOW	<ul style="list-style-type: none"> • Service reviews • Positive Public Relations • Service Level Agreements/Contracts • Strategic Vision 2020-2030 with 2 yearly Corporate Delivery Plans • Leisure Facility Strategy

4	There is a risk that buildings are not at the standard required or operating efficiently in terms of environmental sustainability due to a lack of capital investment or maintenance, resulting in a reduction in facilities, loss of income, the inability to market services, inability to respond to impacts of climate change or weather and the loss of services.	Executive Managers & Strategic Leads	3	4	12 RISK APPETITE: OPEN (Operation)	MEDIUM	<ul style="list-style-type: none"> • Regular communication with the Council • Business Continuity Plan • Regular Workplace inspections and reviews • Fire Risk Assessments • Established repairs reporting system • Proposed Asset Management Plan (EAC) • Capital Improvement Plan (EAC) • Environmental management, monitoring and reporting • Leisure Facility Strategy and Action Plan • Maintenance Liaison Group • Leisure Programme Board
5	There is a risk that East Ayrshire Leisure does not take commercial opportunities because staff are not able to identify and take these opportunities, resulting in lost revenue streams, perceptions of poor service and the failure to be aligned with market demands.	Executive Managers & Strategic Leads	4	3	12 RISK APPETITE: OPEN (Financial)	MEDIUM	<ul style="list-style-type: none"> • Attendance at Events • Recruitment and Selection procedure • B.E.S.T. reviews • Training and development programme • Growth Plan 2024-30 • Financial Strategy • Establishment of a trading subsidiary
6	There is a risk that East Ayrshire Leisure does not have the right people with the right skills in the right places because of the failure to adapt/train existing staff, not recruiting the right people and not motivating its workforce. This would	Executive Managers & Strategic Leads	3	2	6 RISK APPETITE: OPEN (Operation)	LOW	<ul style="list-style-type: none"> • Training and development • Ongoing review of Training matrices • Induction Process • B.E.S.T. review and development programme • Recruitment and selection procedures • Effective communication with staff

	result in poor services, lack of customer engagement, failure to cross-sell and a loss of income.						
7	There is a risk that East Ayrshire Leisure will not comply with legislation standards and fail to meet the requirements of Health & Safety, GDPR, OSCR, VAT etc.	Executive Managers & Strategic Leads	1	4	4 RISK APPETITE: CAUTIOUS (Compliance)	LOW	<ul style="list-style-type: none"> • Health & Safety Strategy Group • Partnerships Working Groups • Service Level Agreement • Support from East Ayrshire Council
8	There is a risk that East Ayrshire Leisure will not be able to operate services due to a failure in IT systems including the Box Office and Booking System. This would result in a loss of income, not being able to meet community demand and reputational damage.	Executive Managers & Strategic Leads	2	4	8 RISK APPETITE: OPEN (Operation)	LOW	<ul style="list-style-type: none"> • Dedicated Systems Development Officer and IT Co-ordinator • Regular communication with Council's IT dept • Ongoing review of systems
9	There is a risk that East Ayrshire Leisure will not be able to proceed with planned events due to natural disasters, severe weather, threats or other unexpected incidents.	Executive Managers & Strategic Leads	3	4	12 RISK APPETITE: OPEN (Operation)	MEDIUM	<ul style="list-style-type: none"> • Partnership working groups (SAG) • Support from EAC • Appropriate insurance cover in place • Contract agreements in place • PR; communications with staff and customers



CORPORATE DELIVERY PLAN
RECORD OF PROGRESS
QUARTER I
APRIL - JUNE
2024/25





KEY:

Chief Officer	AF	Strategic Lead: Leisure at the Heart of Every Community	GR	Strategic Lead: Sharing Our Vision	DR
Executive Lead: People, Policy and Performance	JB	Strategic Lead: Living Your Best Life	MC	Strategic Lead: Creating a Solid Foundation for Growth	LR
Executive Lead: Place, Projects and Programmes	PM	Strategic Lead: Protecting our Environment	CK	Strategic Lead: Investing in our People and Embracing our Values	IP

 - No Progress  - Some Progress  - Complete




SHARING OUR VISION

Strategic Objective: 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

Output	Lead	Progress	Comments	
1	Develop and implement a 2 year programme of Customer Exchange activities for members of the community	DR		
2	Develop a programme of customer consultation activities aligned to the priorities within the Leisure Facility Strategy	DR		The Cultural Kilmarnock stakeholder engagement sessions were scheduled to take place during Q1, but have been postponed and will now take place in Q2



SHARING OUR VISION

Strategic Objective: 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

Output	Lead	Progress	Comments	
3	Develop and implement a programme of signage and interpretation as outlined in the Leisure Facility Strategy 2022-30	DR		Timetable of work has been agreed and assigned for development on Teamwork New signage and interpretation has been installed at Annanhill Golf Course providing information about the new paths, local history and biodiversity.
4	Review all actions within the East Ayrshire Leisure Digital Transformation Action Plan 2021-24 and develop a revised action plan for the period 2024-26	DR		Outstanding items from 2022-24 have been pulled across into 2024-26 plan and are currently being collated into development actions. Further exploratory meetings with Strategic Leads to be arranged to ensure all service areas' needs and requirements are being addressed
5	Develop, implement and evaluate a Destination Campaign Action Plan for 2024-26	DR		



SHARING OUR VISION

Strategic Objective: 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

Output	Lead	Progress	Comments
6	DR		EAC have been contacted re options for LearnPro as system has recently been upgraded. Meeting with Learn Pro representative to be arranged to discuss our bespoke requirements.
7	DR		<p>Work underway to carry out Staff Survey with IBP Research. Survey will be live August 24</p> <p>Working Group has been established to look at Staff Exchange Event 2024 – ‘Wellbeing Wednesday’ on 4th Sept which will encompass many areas of wellbeing and our charity partners SAMH will be in attendance providing guidance and support</p> <p>As part of our Organisational Growth Communication Plan, Information ‘Roadshows’ are being developed that will be provide staff, customers and stakeholders with an opportunity to offer feedback and views on current services, development proposals and raise any questions/concerns.</p> <p>Format of Coffee Chats to be revised moving forward</p>



LEISURE AT THE HEART OF EVERY COMMUNITY

Strategic Objective: To work with community, local authority and private providers to develop a Leisure Facility Strategy that identifies all leisure provision throughout East Ayrshire and maximises the opportunities for our communities to participate in leisure activity

Output	Lead	Progress	Comments
8	GR		The community campus project is not progressing. There will now be a refurbishment of the building including an upgrade to all leisure facilities. The project team have been asked to develop refurbishment proposals for discussion with partners and the community.
9	GR		Merlin Park development funding has been secured through EAC, including potential developer contributions towards an enhance car park. The development of Scott Ellis playing fields has been incorporated into the proposals for the Ayrshire Regional Sport Park



LEISURE AT THE HEART OF EVERY COMMUNITY

Strategic Objective: 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

Output	Lead	Progress	Comments
10	GR		
11	GR		


LEISURE AT THE HEART OF EVERY COMMUNITY

Strategic Objective: To work with partners to explore funding opportunities for refurbishment and development of leisure facilities

	Output	Lead	Progress	Comments
12	Secure funding for the redevelopment of Darvel Town Hall	GR		
13	Implement improvement plan for Rose Reilly Sports Centre including installation of a studio for fully inclusive exercise, an outdoor pump track, new play area and outdoor fitness space	GR		Innerva has been appointed as the preferred supplier for the new wellbeing studio. A programme timeline is being finalised for the installation and launch of this facility. Part funding has been secured for the development of the pump track and the enhanced outdoor facilities. This will be progressed to tender in quarter 2.





LIVING YOUR BEST LIFE




Strategic Objective: To support the development of sustainable pathways that encourage lifelong participation in leisure activities

	Output	Lead	Progress	Comments
14	Establish a Youth Board in line with the East Ayrshire Leisure Programme Development Strategy 2022-2026	MC		Following initial meeting, focus has been on ambassadors. Positive discussions around Performing Arts (pathways, educational links), Visual Arts/Museums (young curators) and Sport (youth golf links). Scottish Club Sport (Jenna) – Young People’s panel model to replicate.

LIVING YOUR BEST LIFE






Strategic Objective: 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

Output		Lead	Progress	Comments
15	Work with key stakeholders across Ayrshire to develop a regional wide Cultural Strategy	MC		Still in planning stage. Following initial meeting/discussions, tender was advertised for consultant but didn't attract enough interest.
16	Develop a funding strategy for the implementation of the Ayrshire Regional Sports Park	MC		Positive meetings/discussions with EAC, SportsScotland and NGB partners. A brief for a consultancy firm has been devised – with the purpose of developing Sports Park plans. Examples of companies to whom this may be of interest e.g. Alliance Leisure, Sports Labs etc. To be submitted to procurement and shortlisting to be carried out.
17	Develop a masterplan for Annanhill Golf Course, which includes the development of the clubhouse to enhance participation in female and youth golf	MC		<p>Positive progress with Youth Golf, with development of participation growing, and the AGC due to host the Ayrshire Junior Golf Open on 1st Aug. More inroads to be made with female participation and facilities. Development of clubhouse is not yet in progressed.</p> <p>Young Golf – Developing partnership with Golphin (using AAA). Public consultation required to understand why females aren't participating in golf at Annanhill – despite it being a popular pass-time in Ayrshire region. Possibly due to social aspect – lack of café/coffee & cake culture to tie in with Golf. Use of floor space for other activities e.g. Yoga, Pilates, Baby Sensory etc. Youth season tickets is 18.5% of total ticket sales.</p>
18	Review the opportunities for 2024/26 within the East Ayrshire Leisure Programme Development Strategy 2022-2026 and develop and implement a 2 year programme of hallmark and regional events	MC		Developed Event Plan for 2024 – 25, and firming up regular/expected events. Require further analysis on financial sustainability of the events. Currently, large events planned for May (Fest), Aug/Sep (Tastes), October (Killiween), Nov- Dec (Big Top Panto), Dec (Town Centre), Dec (Starry Nights), Jan (Big Top Live). Running/Sports events continue to be successful

				<p>and grow, not yet developed effective model for 24 hour/large scale event – would like to consider Triathlon/Relay model to coincide with Infinity Loop. Calendar of Sports events. Monthly play/children’s activities around all venues e.g. inflatable, archery, zorbing, cricket etc.</p> <p>Mayfest was a success in terms of attracting some good publicity and a model to grow from. The Castle Courtyard and DCCP, hosted the EAC Awards on Friday 17th May, ‘Live @ ... The Dean’ on the Saturday, and Tastes of Ayrshire on Sunday 19th May.</p> <p>A proposed Whisky festival day has been rescheduled to Aug/Sep 2025 – based on feedback from whisky companies re the busy calendar and lead in time.</p>
19	Implement redevelopment project at Burns House Museum as part of the Mauchline CARS project	MC		External works have been developed through the Mauchline CARS project and have received outline planning consent. An expression of interest has been submitted to NHLF for internal improvements including interpretation and signage.
20	Develop an interpretation plan that provides enhance public access to the Dean Castle	MC		
21	Develop and implement Cultural Kilmarnock	MC		Grand Hall and Palace Theatre have been closed, and now emptied. Contractors to start in Autumn 2024. Cost analysis of project still ongoing.


LIVING YOUR BEST LIFE

Strategic Objective: 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 to ensure that East Ayrshire Leisure is at the heart of future trends and initiatives

Output		Lead	Progress	Comments
22	Implement a campaign to promote the new Futuremuseum.com platform and add community based collections to the website	MC		Positive progress with Futuremuseum site. Marketing/promo campaign is required. Unable to report due to technical difficulties with origins of site.
23	Develop a funding strategy for the creation of an 'open store' museum	MC		In planning stages.
24	Maintain accreditation for our museums by reviewing the Collection Procedural Manual in line with the Collection Development Strategy 2022-30 and Collection Agreement and submitting an application to Museum Galleries Scotland	MC		Reviewed accreditation requirements and working with other external partners to ensure these are achieved within required timescales.
25	Develop an action plan for the completion of the digitisation of the entire museum collection onto Axiell Collection Management System	MC		Ongoing process as part of Collection Care Management Action Plan.
26	Implement, monitor and evaluate the actions outlined in the East Ayrshire Leisure Sporting Pathways Action Plan 2023-26	MC		Built on uptake of Run Jump and Throw across sites. Improved ASN engagement and programmes. Working towards junior athletics pathway with partners. Aim to introduce regular and seasonal running/triathlon events across EAL estate. Continue to recruit and build on Golf programme/pathway. Improvements made to AGC has attracted larger regional events. Gymnastics continues to prove challenging due to lack of coaches and engagement with NGB. Investigating development of Junior Club pathway in Athletics. Within Gymnastics there is a plan to develop Gymnastics School/Club with activators and Lead Coaches, to help develop programme.




INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES

Strategic Objective: To develop and embed our People Strategy so that employees at all levels, alongside our customers, partners and communities, are engaged and can contribute to the business.

Output		Lead	Progress	Comments
27	Develop, implement, monitor and evaluate a People Strategy	IP		





INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES

Strategic Objective: To offer work placements, volunteering and apprenticeships

Output		Lead	Progress	Comments
28	Identify and implement opportunities for Foundation Apprenticeships	IP		
29	Identify and implement opportunities for Modern Apprenticeships	IP		Research has been carried out to determine where the Trust could provide MA opportunities and where these would sit within each of our strategic themes. Benchmarking with EAC and other local authorities on payscales has been carried out.
30	Identify and implement opportunities for Graduate Apprenticeships	IP		


INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES

Strategic Objective: 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

Output		Lead	Progress	Comments
31	Implement, Monitor and Evaluate Leisure Management Systems	IP		Go Live Date 12 th June – rollout is ongoing with a key focus on online sign up/invoicing/APP launch
32	Implement, Monitor and Evaluate Leisure Ticketing Systems	IP		Go Live Date 1 st May – monitoring and evaluation is on-going
33	Review and identify various payment methods available to the Trust which will enhance customer service	IP		Work is underway and is being prioritised in line with the Leisure Facility Strategy
34	Explore opportunities to enhance the existing commitment reporting system	IP		





CREATING A SOLID FOUNDATION FOR GROWTH

Strategic Objective: 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 our services internally and with key stakeholders

Output		Lead	Progress	Comments
35	Develop, implement, monitor and evaluate identified actions outlined within the East Ayrshire Leisure Growth Plan	LR		Updated Growth Plan approved by Board, actions identified and Working Groups established


CREATING A SOLID FOUNDATION FOR GROWTH

Strategic Objective: 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

Output	Lead	Progress	Comments	
36	Expand the membership packages to include opportunities across all service areas	LR		
37	Introduce a hospitality offer to support large scale events and programmes at identified venues as outlined in the Leisure Facility Strategy	LR		Hospitality offer is being adapted to suit events in conjunction with Event Programme.
38	Develop and implement a retail plan, which includes on-line and venue sales	LR		
39	Prepare a Business Plan for the development of a Trading Arm	LR		Working Group has been established and Azets have been commissioned to carry out some advisory work around VAT/Tax implications




PROTECTING OUR ENVIRONMENT

Strategic Objective: To prepare and adopt a Climate Change Declaration on an annual basis which audits our carbon footprint and outlines priorities for carbon reduction

Output	Lead	Progress	Comments	
40	Implement, monitor and evaluate the East Ayrshire Leisure Net Zero Action Plan 2024-26	CK		Internal recycling bins being delivered, external bins being reviewed. Carbon Literacy training course approved and being rolled out.



PROTECTING OUR ENVIRONMENT


Strategic Objective: To adopt the principles of Visit Scotland's Green Tourism Business Scheme to reduce the environment impact of our business

Output		Lead	Progress	Comments
41	Develop a funding strategy for further upgrades to Dean Castle Country Park's outdoor toilets and car park to include LED lighting and EV charging points	CK		WPI issued and working with EAC for confirmed costs and timescales for upgrading the outdoor toilets
42	Develop a funding strategy to enhance adventure and informal play at Dean Castle Country Park	CK		Including as part of the Urban Croft proposal
43	Develop an Urban Croft proposal, including funding strategy that focuses on Assloss Walled Garden, Assloss Stables, Assloss Car Park and the paddocks at Dean Castle Country Park	CK		Consultancy company appointed, customer survey complete and report being compiled

PROTECTING OUR ENVIRONMENT

Strategic Objective: To implement a Sustainable Transport Strategy which encourages active travel in all our operations and with our staff and customers

Output		Lead	Progress	Comments
44	As part of the Ayrshire Roads Alliance led project team implementation of the Kilmarnock Green Infinity Loop, particularly as it goes through Dean Castle Country Park, Ayrshire Athletics Arena, Scott Ellis Playing Fields and Annanhill Golf Course	CK		Route Agreed
45	Update the accessibility audit and associated action plan of the River Ayr Way and develop a funding strategy to carry out improvement works to tie in with the 20 th anniversary celebrations	CK		Accessibility Audit underway and working with Ayrshire Roads Alliance in relation to bridges on the route

46	Develop a funding strategy to upgrade and install additional electrical supply to Annanhill Golf Course to allow the move from diesel to electric golf carts	CK		Meeting scheduled to consider electric Golf carts
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FINANCIAL PERFORMANCE
QUARTER I
APRIL - JUNE
2024/25



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Notes:

All financial figures are cumulative to the current quarter and projected to the end of the financial year, i.e Qtr 3 shows the actual amounts for Qtr 3, combined with projections up to the end of March 2025.

The 1st paragraph is a brief statement which summarises the current financial position.

The 'Annual Budget Table' reconciles the annual budget for the Trust. The budget is initially reported to the Board in February for the upcoming financial year, but there are often adjustments throughout the year. This table provides a reconciliation from initial February report to the current report.

FINANCIAL PERFORMANCE KEY

ADVERSE:		FAVOURABLE:	
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SUMMARY STATEMENT

The current projected outturn for East Ayrshire Leisure at 30th June 2024 is a favourable variance of £10,000. Management will continue to monitor and implement action to ensure the projected position is achieved.

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

There are further variances within Income and Expenditure, these are closely monitored and managed within the Service during the year where possible - Detailed explanation of variances can be found within individual Service Analysis.

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

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

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

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

ANNUAL BUDGET

Table below provides detail of Annual Budget showing the impact of 2024/25 savings approved at 20th February 2024 Board meeting.

Service Division	Annual Budget 2024/25	Annual Budget 2024/25 Qtr 1	Annual Budget 2024/25 Qtr 2	Annual Budget 2024/25 Qtr 3	Annual Budget 2024/25 Qtr 4	Comments
EXECUTIVE MANAGEMENT		346,690				
SHARING OUR VISION		415,810				
INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES		615,660				
CREATING A SOLID FOUNDATION FOR GROWTH		198,780				
LEISURE AT THE HEART OF EVERY COMMUNITY		1,947,260				
LIVING YOUR BEST LIFE		994,760				
PROTECTING ENVIRONMENT		1,000,880				
TOTAL	5,638,300					
SAVINGS TO BE ALLOCATED	(181,000)					
TOTAL	5,457,300	5,519,840	0	0	0	
Management Fee	(5,457,300)	(5,502,030)				
Reserves	0	(17,810)				
TOTAL	0	0	0	0	0	

OVERALL NET POSITION

Notes:

Tables A and B present financial information in different formats:

TABLE A: Overall Net Position (including Income/Expenditure) for Trust analysed by Service Area

TABLE B: Overall Net Position (including Income/Expenditure) for Trust analysed by Subjective Level

For all tables

Columns 1 and 2 refer to information for prior year; 1st column provides prior year information for same period and the 2nd column provides final position for full prior year

Column 3 refers to the Service Areas

Column 4 provides the Annual Budget – this reconciles to the Annual Budget table above

Column 5 provides the Actuals to date (including commitments)

Column 6 provides Actual Expenditure as a % of Annual Budget

Column 7 provides anticipated projected position for end of financial year

Column 8 provides anticipated projected variance for current financial year – (Favourable)/Adverse)

Final column provides quick review of favourable/adverse position

TABLE A – OVERALL NET POSITION

Actual Out-turn to 31/03/24	Service Division	Annual Estimate 2024/25	Revised Actual Exp. to 30/06/24	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/25	Variance (Favourable) / Adverse	
321,098	EXECUTIVE MANAGEMENT	346,690	(33,517)	-10%	304,580	(42,110)	
404,249	SHARING OUR VISION	415,810	102,128	25%	415,810	0	
61,510	Vision Management Team	60,050	13,227	22%	60,050	0	
44,977	Visual Communications	44,650	10,117	23%	44,650	0	
192,788	Marketing & Tourism	199,390	51,638	26%	199,390	0	
35,509	Organisational Administration	35,570	8,228	23%	35,570	0	
69,466	Training & Engagement	76,150	18,919	25%	76,150	0	
754,874	INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES	615,660	117,468	19%	637,410	21,750	
65,532	People Management Team	67,930	15,154	22%	67,930	0	
45,027	Volunteer & Placement	47,650	10,113	21%	47,650	0	
199,043	Systems & Data	178,230	40,289	23%	178,230	0	
460,984	Corporate	360,280	56,457	16%	360,280	0	
(15,713)	Community Lettings Co Managed Centres	(38,430)	(4,546)	12%	(16,680)	21,750	
210,137	CREATING A SOLID FOUNDATION FOR GROWTH	198,780	48,339	24%	198,780	0	
59,298	Growth Management Team	59,070	13,081	22%	59,070	0	
42,846	Finance	67,830	11,457	17%	83,830	16,000	
78,982	Commercial (Hospitality & Retail)	27,230	23,801	87%	27,230	0	
29,012	Commercial (Business)	44,650	0	0%	28,650	(16,000)	
2,092,364	LEISURE AT THE HEART OF EVERY COMMUNITY	1,947,260	553,462	28%	1,947,260	0	
74,621	Community Management Team	97,350	16,741	17%	97,350	0	
342,438	Cultural Hubs	304,570	69,439	23%	304,570	0	
428,176	Lifestyle Hubs	403,910	122,935	30%	403,910	0	
991,496	Library Hubs	956,810	289,096	30%	956,810	0	
137,108	Sport Hubs	98,690	43,537	44%	98,690	0	
23,890	Sport Football	27,660	(7,071)	-26%	27,660	0	
94,633	Management Arrangements	58,270	18,784	32%	58,270	0	
1,176,470	LIVING YOUR BEST LIFE	994,760	212,826	21%	994,760	0	
49,024	Best Life Management Team	65,990	15,080	23%	65,990	0	

159,986	Sports	115,490	(38,080)	-33%	115,490	0	
511,206	Museums	480,220	123,743	26%	480,220	0	
320,569	Performing Arts	175,330	68,241	39%	175,330	0	
135,685	Visual Arts	157,730	43,842	28%	157,730	0	
1,069,350	PROTECTING OUR ENVIRONMENT	1,000,880	236,787	24%	1,011,240	10,360	
73,177	Environment Management Team	79,200	15,732	20%	79,200	0	
544,813	Sustainability	538,740	137,488	26%	538,740	0	
108,805	Estates	105,080	19,192	18%	105,080	0	
342,555	Countryside	277,860	64,375	23%	288,220	10,360	
6,028,543	TOTAL	5,519,840	1,237,492	22%	5,509,840	(10,000)	
(5,827,870)	Management Fee	(5,502,030)	(1,364,331)	25%	(5,502,030)	0	
200,673	TOTAL	17,810	(126,839)		7,810	(10,000)	
(214,340)	Trs From Reserves	(17,810)	(17,810)	100%	(17,810)	0	
(13,667)	TOTAL (after transfer from reserves)	0	(144,649)		(10,000)	(10,000)	

TABLE B – OVERALL NET POSITION

Actual Out-turn to 31/03/24	Service Division	Annual Estimate 2024/25	Revised Actual Exp. to 30/06/24	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/25	Variance (Favourable) / Adverse	
(2,464,202)	Income From Charitable Activities	(2,322,900)	(361,284)	16%	(2,378,205)	(55,305)	
(5,827,870)	Management Fee	(5,502,030)	(1,364,331)	25%	(5,502,030)	0	
(8,292,072)	TOTAL INCOME	(7,824,930)	(1,725,615)	22%	(7,880,235)	(55,305)	
5,914,990	Employee Costs	5,907,200	1,248,804	21%	5,830,490	(76,710)	
80,245	Transport Costs	43,380	11,543	27%	43,380	0	
907,532	Premises Costs	823,520	103,889	13%	838,020	14,500	
1,192,096	Supplies & Services	929,420	243,270	26%	1,036,935	107,515	
32,680	Financing Costs	0	0		0	0	
187,400	Support Costs	0	0		0	0	
177,801	Governance Costs	139,220	(8,729)	-6%	139,220	0	
8,492,745	TOTAL RESOURCES EXPENDED	7,842,740	1,598,776	20%	7,888,045	45,305	
200,673	NET POSITION	17,810	(126,839)		7,810	(10,000)	
(214,340)	Trs From Reserves	(17,810)	(17,810)	100%	(17,810)	0	
(13,667)	TOTAL (after transfer from reserves)	0	(144,649)		(10,000)	(10,000)	

Notes

The following individual Service tables provide analysis in both formats; by sub-service and by subjective level, followed by a summarised comments section for each Service area.

EXECUTIVE MANAGEMENT SERVICE ANALYSIS

Actual Out-turn to 31/03/24	EXECUTIVE MANAGEMENT	Annual Estimate 2024/25	Revised Actual Exp. to 30/06/24	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/25	Variance (Favourable) / Adverse
(5,827,870)	Executive Management	(5,155,340)	(1,397,848)	27%	(5,197,450)	(42,110)
(29,230)	Trs From Reserves	(10,000)	(10,000)		(10,000)	0
(5,857,100)	TOTAL OBJECTIVE ANALYSIS	(5,165,340)	(1,407,848)	27%	(5,207,450)	(42,110)
(133,393)	Income From Charitable Activities	0	(3,727)		(10,000)	(10,000)
(5,827,870)	Management Fee	(5,502,030)	(1,364,331)	25%	(5,502,030)	0
0	External funding	0	0		0	0
(5,961,263)	TOTAL INCOME	(5,502,030)	(1,368,058)	25%	(5,512,030)	(10,000)
330,212	Employee Costs	485,970	73,570	15%	455,260	(30,710)
0	Transport Costs	0	0		0	0
8,405	Premises Costs	0	(34,990)		0	0
83,172	Supplies & Services	(159,060)	(68,370)	43%	(160,460)	(1,400)
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
32,701	Governance Costs	19,780	0	0%	19,780	0
454,490	TOTAL RESOURCES EXPENDED	346,690	(29,790)	-9%	314,580	(32,110)
(5,506,772)	NET POSITION	(5,155,340)	(1,397,848)	27%	(5,197,450)	(42,110)
(29,230)	Trs From Reserves	(10,000)	(10,000)		(10,000)	0
(5,536,002)	TOTAL (after transfer from reserves)	(5,165,340)	(1,407,848)	27%	(5,207,450)	(42,110)

Comments

Executive Management encompasses Trust Board, Chief Officer, Executive Leads and Trust-wide activities, events and funding.

Executive Management

Favourable variance relates to management action being taken to support all the Trust Services, including £10k projected income from External Events

SHARING OUR VISION ANALYSIS

Actual Out-turn to 31/03/24	SHARING OUR VISION	Annual Estimate 2024/25	Revised Actual Exp. to 30/06/24	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/25	Variance (Favourable) / Adverse
61,510	Vision Management Team	60,050	13,227	22%	60,050	0
44,977	Visual Communications	44,650	10,117	23%	44,650	0
192,788	Marketing & Tourism	199,390	51,638	26%	199,390	0
35,509	Organisational Administration	35,570	8,228	23%	35,570	0
69,466	Training & Engagement	76,150	18,919	25%	76,150	0
0	Trs From Reserves	0	0		0	0
404,249	TOTAL OBJECTIVE ANALYSIS	415,810	102,128	25%	415,810	0
(1,033)	Income From Charitable Activities	(1,500)	0	0%	(1,500)	0
(1,033)	TOTAL INCOME	(1,500)	0	0%	(1,500)	0
333,905	Employee Costs	338,160	78,459	23%	338,160	0
0	Transport Costs	0	0		0	0
0	Premises Costs	0	0		0	0
68,991	Supplies & Services	78,150	23,669	30%	78,150	0
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
2,387	Governance Costs	1,000	0	0%	1,000	0
405,283	TOTAL RESOURCES EXPENDED	417,310	102,128	24%	417,310	0
404,249	NET POSITION	415,810	102,128	25%	415,810	0
0	Trs From Reserves	0	0		0	0
404,249	TOTAL (after transfer from reserves)	415,810	102,128	25%	415,810	0

Comments

Sharing Our Vision is responsible for Visual Communications; Marketing and Tourism; Organisational Administration; and Training and Engagement.

Sharing Our Vision

Currently a breakeven position is anticipated.

INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES ANALYSIS

Actual Out-turn to 31/03/24	INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES	Annual Estimate 2024/25	Revised Actual Exp. to 30/06/24	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/25	Variance (Favourable) / Adverse
65,532	People Management Team	67,930	15,154	22%	67,930	0
45,027	Volunteer & Placement	47,650	10,113	21%	47,650	0
199,043	Systems & Data	178,230	40,289	23%	178,230	0
460,984	Corporate	360,280	56,457		360,280	0
(15,713)	Active Community Hubs	(38,430)	(4,546)		(16,680)	21,750
(14,460)	Trs From Reserves	0	0		0	0
740,414	TOTAL OBJECTIVE ANALYSIS	615,660	117,468	19%	637,410	21,750
(47,238)	Income From Charitable Activities	(56,130)	(7,125)	13%	(48,680)	7,450
(47,238)	TOTAL INCOME	(56,130)	(7,125)	13%	(48,680)	7,450
462,847	Employee Costs	500,260	113,540	23%	500,260	0
0	Transport Costs	0	0		0	0
14,800	Premises Costs	180	720	400%	14,680	14,500
103,021	Supplies & Services	140,100	22,148	16%	139,900	(200)
0	Financing Costs	0	0		0	0
187,400	Support Costs	0	0		0	0
34,045	Governance Costs	31,250	(11,815)	-38%	31,250	0
802,112	TOTAL RESOURCES EXPENDED	671,790	124,592	19%	686,090	14,300
754,874	NET POSITION	615,660	117,468	19%	637,410	21,750
(14,460)	Trs From Reserves	0	0		0	0
740,414	TOTAL (after transfer from reserves)	615,660	117,468	19%	637,410	21,750

Comments

Investing in Our People and Embracing Our Values is responsible for Volunteer and Placement; Systems and Data; Corporate; and Community Lettings.

Investing in Our People and Embracing Our Values

Currently an adverse position is anticipated resulting from a historic adverse variance within Income (Active Community Hubs). Management are currently investigating a potential solution to this ongoing issue.

CREATING A SOLID FOUNDATION FOR GROWTH ANALYSIS

Actual Out-turn to 31/03/24	CREATING A SOLID FOUNDATION FOR GROWTH	Annual Estimate 2024/25	Revised Actual Exp. to 30/06/24	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/25	Variance (Favourable) / Adverse
59,298	Growth Management Team	59,070	13,081	22%	59,070	0
42,846	Finance	67,830	11,457	17%	83,830	16,000
78,982	Commercial (Hospitality & Retail)	27,230	23,801	87%	27,230	0
29,012	Commercial (Business)	44,650	0	0%	28,650	(16,000)
0	Trs From Reserves	0	0		0	0
210,137	TOTAL OBJECTIVE ANALYSIS	198,780	48,339	24%	198,780	0
(405,314)	Income From Charitable Activities	(439,510)	(55,177)	13%	(439,510)	0
(405,314)	TOTAL INCOME	(439,510)	(55,177)	13%	(439,510)	0
363,059	Employee Costs	385,750	64,124	17%	339,750	(46,000)
0	Transport Costs	0	0		0	0
2,241	Premises Costs	0	80		0	0
235,530	Supplies & Services	239,570	36,226	15%	285,570	46,000
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
14,621	Governance Costs	12,970	3,086	24%	12,970	0
615,451	TOTAL RESOURCES EXPENDED	638,290	103,516	16%	638,290	0
210,137	NET POSITION	198,780	48,339	24%	198,780	0
0	Trs From Reserves	0	0		0	0
210,137	TOTAL (after transfer from reserves)	198,780	48,339	24%	198,780	0

Comments

Creating A Solid Foundation For Growth is responsible for Financial Reporting, Commercial and Hospitality Services.

Creating A Solid Foundation For Growth

Currently a breakeven position is anticipated - variances are related to a maternity leave currently being filled by agency personnel

LEISURE AT THE HEART OF EVERY COMMUNITY ANALYSIS

Actual Out-turn to 31/03/24	LEISURE AT THE HEART OF EVERY COMMUNITY	Annual Estimate 2024/25	Revised Actual Exp. to 30/06/24	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/25	Variance (Favourable) / Adverse
74,621	Community Management Team	97,350	16,741	17%	97,350	0
342,438	Cultural Hubs	304,570	69,439	23%	304,570	0
428,176	Lifestyle Hubs	403,910	122,935	30%	403,910	0
991,496	Library Hubs	956,810	289,096	30%	956,810	0
137,108	Sport Hubs	98,690	43,537	44%	98,690	0
23,890	Sport Football	27,660	(7,071)	-26%	27,660	0
94,633	Management Arrangements	58,270	18,784	32%	58,270	0
(20,570)	Trs From Reserves	0	0		0	0
2,071,794	TOTAL OBJECTIVE ANALYSIS	1,947,260	553,462	28%	1,947,260	0
(1,096,681)	Income From Charitable Activities	(1,078,220)	(150,471)	14%	(1,078,220)	0
(1,096,681)	TOTAL INCOME	(1,078,220)	(150,471)	14%	(1,078,220)	0
2,421,731	Employee Costs	2,305,990	500,118	22%	2,305,990	0
29,876	Transport Costs	12,830	4,117	32%	12,830	0
485,518	Premises Costs	450,360	75,384	17%	450,360	0
231,110	Supplies & Services	245,490	124,314	51%	245,490	0
9,100	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
11,710	Governance Costs	10,810	0	0%	10,810	0
3,189,045	TOTAL RESOURCES EXPENDED	3,025,480	703,933	23%	3,025,480	0
2,092,364	NET POSITION	1,947,260	553,462	28%	1,947,260	0
(20,570)	Trs From Reserves	0	0		0	0
2,071,794	TOTAL (after transfer from reserves)	1,947,260	553,462	28%	1,947,260	0

Comments

Leisure at the Heart of the Community has responsibility for the operations of our community based facilities, which are split into 4 categories; Lifestyle Hubs, Sports Hubs & Pavilions, Library Hubs and Cultural hubs. The team also has responsibility for developing the regular programming within these venues e.g. Aquatics, Fitness and Readership programmes and to work with local partners adopting a place based approach to maximum the use of our venues and ensure we meet the needs of the local communities.

Community Management Team

Currently showing a break even position

Cultural Hubs

Currently showing a break even position, however further monitoring required on the impact of the Community programme will have on cultural hubs income and expenditure budgets. Long term sickness is also being managed

Lifestyle Hubs

Currently showing a break even position, however further monitoring of sports hall income is required

Library Hubs

Currently showing a break even position

Sport Hubs

Currently showing a break even position, however further monitoring of sports hall income is required

LIVING YOUR BEST LIFE ANALYSIS

Actual Out-turn to 31/03/24	LIVING YOUR BEST LIFE	Annual Estimate 2024/25	Revised Actual Exp. to 30/06/24	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/25	Variance (Favourable) / Adverse
49,024	Best Life Management Team	65,990	15,080	23%	65,990	0
159,986	Sports	115,490	(38,120)	-33%	115,490	0
511,206	Museums	480,220	123,743	26%	480,220	0
320,569	Performing Arts	175,330	68,241	39%	175,330	0
135,685	Visual Arts	157,730	43,842	28%	157,730	0
(105,650)	Trs From Reserves	(7,810)	(7,810)		(7,810)	0
1,070,820	TOTAL OBJECTIVE ANALYSIS	986,950	204,976	21%	986,950	0
(733,938)	Income From Charitable Activities	(691,020)	(132,772)	19%	(752,700)	(61,680)
(733,938)	TOTAL INCOME	(691,020)	(132,772)		(752,700)	(61,680)
1,104,211	Employee Costs	996,190	213,683	21%	996,190	0
11,636	Transport Costs	5,860	4,025	69%	5,860	0
302,159	Premises Costs	294,600	54,327	18%	294,600	0
420,505	Supplies & Services	342,620	73,523	21%	404,300	61,680
13,910	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
57,987	Governance Costs	46,510	0	0%	46,510	0
1,910,408	TOTAL RESOURCES EXPENDED	1,685,780	345,559	20%	1,747,460	61,680
1,176,470	NET POSITION	994,760	212,786	21%	994,760	0
(105,650)	Trs From Reserves	(7,810)	(7,810)		(7,810)	0
1,070,820	TOTAL (after transfer from reserves)	986,950	204,976	21%	986,950	0

Comments

Living Your Best Life is responsible for Sports; Museums, Performing Arts and Visual Arts. Remit includes the following venues – Dean Castle, Dick Institute, Grand Hall & Palace Complex, Ayrshire Athletics Arena, Annanhill Golf Course, Baird Institute, Burns House Museum & Library.

Best Life Management Team

Currently showing a break even position

Sports

2023-24 reported a deficit in Sports Coaching, track memberships and ticket sales; it is anticipated that there will be some growth over 2024/25. Management is currently monitoring and will provide an update at next quarter.

Museums

Performing Arts

Currently no shortfall is projected following the closure of Palace and Grand Hall Complex. An alternative programme has been developed for the Community Venues and management is currently monitoring this programme and will provide an update at next quarter.

Scott Kyle recruited as Development Officer (Performing Arts) July 2024 – End March 2025.

Visual Arts

PROTECTING OUR ENVIRONMENT ANALYSIS

Actual Out-turn to 31/03/24	PROTECTING OUR ENVIRONMENT	Annual Estimate 2024/25	Revised Actual Exp. to 30/06/24	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/25	Variance (Favourable / Adverse)
73,177	Environment Management Team	79,200	15,732	20%	79,200	0
544,813	Sustainability	538,740	137,488	26%	538,740	0
108,805	Estates	105,080	19,192	18%	105,080	0
342,555	Countryside	277,860	64,375	23%	288,220	10,360
(44,430)	Trs From Reserves	0	0		0	0
1,024,920	TOTAL OBJECTIVE ANALYSIS	1,000,880	236,787	24%	1,011,240	10,360
(46,606)	Income From Charitable Activities	(56,520)	(12,051)	21%	(47,595)	8,925
(46,606)	TOTAL INCOME	(56,520)	(12,051)		(47,595)	8,925
899,026	Employee Costs	894,880	205,310	23%	894,880	0
38,733	Transport Costs	24,690	3,400	14%	24,690	0
94,410	Premises Costs	78,380	8,368	11%	78,380	0
49,767	Supplies & Services	42,550	31,760	75%	43,985	1,435
9,670	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
24,351	Governance Costs	16,900	0	0%	16,900	0
1,115,956	TOTAL RESOURCES EXPENDED	1,057,400	248,838	24%	1,058,835	1,435
1,069,350	NET POSITION	1,000,880	236,787	24%	1,011,240	10,360
(44,430)	Trs From Reserves	0	0		0	0
1,024,920	TOTAL (after transfer from reserves)	1,000,880	236,787	24%	1,011,240	10,360

Comments

Protecting Our Environment is responsible for Sustainability; Estates and Countryside.

Countryside

Adverse variance predominately relates to Professional Services Income (£6k income shortfall) for a service which is no longer offered. Consideration being given to alternative income sources however, it is unlikely to be in this region. Management are currently investigating a potential solution to this ongoing issue.

RESERVES AS AT 30th JUNE 2024

Notes

The Reserves Table provides detail on the current Reserves position for the Trust

The 1st table is a summary report and the 2nd table provides analysis of the committed amounts from Reserves

Line 1 Retained Reserves refers to our Reserves Policy – currently set to “minimum 2% of Turnover”.

Line 2 refers to Unallocated Reserves – this amount will initially be allocated to fund any in-year deficit and then to any additional spend approved by The Board.

Line 3 Allocated Reserves refers to allocated amounts and the 2nd table provides further analysis of progress on these commitments

Line 4 MGTR refers to Museum and Galleries Tax Relief received and this must be used to help fund future exhibitions

Lines 5 & 6 refer to specific accounting entries required each financial year

Summary

UNRESTRICTED RESERVES	2023/24 b/f	2023/24 SURPLUS	BALANCE 31 March 2024	APPROVED ALLOCATIONS	REVISED BALANCE	PROPOSED DRAWDOWN	Q1	Q2	Q3	Q4	BALANCE	NOTES
RETAINED RESERVES	270,000		270,000		270,000						270,000	
UNUSEABLE RESERVES	89,942	0	89,942	0	89,942					-	89,942	
UNALLOCATED RESERVES	209,405	13,667	223,072	16370	239,442						239,442	
ALLOCATED RESERVES	564,345	0	564,345	-16,370	547,975		17,810	0	0	0	530,165	see Allocated Table
MGTR FUNDS	85,047		85,047		85,047		(48,596)				133,643	£86k allocated Board 20.06.24 - Malky McCormick Collection
FIXED ASSET RESERVE	34,920		34,920		34,920						34,920	
HOLIDAY PAY PROVISION	(60,874)		(60,874)		(60,874)						(60,874)	
TOTAL UNRESTRICTED RESERVES	1,192,785	13,667	1,206,453	0	1,206,452	0	(30,786)	0	0	0	1,237,238	

Allocated Reserves Analysis

ALLOCATED RESERVES	2023/24 b/f	2023/24 SURPLUS	BALANCE 31 March 2024	APPROVED ALLOCATIONS	REVISED BALANCE	Q1	Q2	Q3	Q4	BALANCE	APPROVAL	STATUS	NOTES
Box Office/Booking System	13,775		13,775		13,775					13,775	1 June 2021 Board, 28 June 2022 Board	Ongoing	
Secure Portal Upgrade	4,880		4,880		4,880					4,880	28 June 2022 Board	Ongoing	
People Counters	3,000		3,000		3,000					3,000	28 June 2022 Board	Ongoing	
Venue Equipment	3,000		3,000		3,000					3,000	28 June 2022 Board	Ongoing	
Valuations	4,000		4,000		4,000					4,000	28 June 2022 Board	Ongoing	
Equipment Replacement Programme	111,970		111,970		111,970					111,970	28 June 2022 Board	Ongoing	Allocation approved by Executive Management; £45.8k + £10.75k transferred to Unuseable Reserves
Wellbeing Initiatives - EA Gift Cards to staff	4,280		4,280		4,280					4,280	4 October 2022 Board	Ongoing	
10th Anniversary Events and Initiatives	19,590		19,590		19,590					19,590	21 February 2023 Board	Ongoing	
Uniforms	35,000		35,000		35,000					35,000	30 May 2023 Board	Ongoing	
Security Costs - Palace & Grand Hall	2,500		2,500		2,500					2,500	30 May 2023 Board	Ongoing	
Dean Castle - Visitor Safety Measures	5,000		5,000		5,000					5,000	30 May 2023 Board	Ongoing	
Collection Management Support (1 FTE Co-ordinator)	22,680		22,680		22,680	7,810				14,870	28 Sept 2023 Board	Ongoing	
Climate Strategy	30,000		30,000		30,000					30,000	28 Nov 2023 Board	Ongoing	
Urban Farm - Feasibility Study	30,000		30,000		30,000					30,000	28 Nov 2023 Board	Ongoing	

24-25 Savings Balance	181,000	181,000		181,000		181,000	20 Feb 2024 Board	Ongoing		
IT Equipment linked to new Systems		0	10,000	10,000		10,000	20 June 2024 Board	Ongoing		
Potential NDR Liability		0	7,300	7,300		7,300	20 June 2024 Board	Ongoing		
Regional Sports Park		0	30,000	30,000		30,000	20 June 2024 Board	Ongoing		
Growth Plan - Trading Subsidiary		0	20,000	20,000		20,000	20 June 2024 Board	Ongoing		
Event Management	25,500	25,500	-15,500	10,000	10,000	0	22 November 2022 Board	Complete	£10k still required, release balance as uncommitted	
23-24 Savings Balance	68,000	68,000	-68,000	0		0	21 February 2023 Board	Complete	redesignate as per note, release balance as uncommitted	
IT Equipment - Corporate Services	170	170	-170	0		0	1 June 2021 Board	Complete	Release balance as uncommitted	
		0		0		0				
TOTAL ALLOCATED RESERVES	564,345	0	564,345	-16,370	547,975	17,810	0	0	0	530,165

GENERAL PROJECTS

Notes:

General Projects are multi-annual projects involving funding from external partners. These projects are not included in the Financial Monitoring reports. The table gives an overview of the projects and the Additional Information gives a brief description of each of the projects.

Project	Partners	Balance b/f 01.04.24	Balance at 30.06.24	Expected Completion Date
Ayrshire Libraries Forum	North Ayrshire Council/South Ayrshire Council/East Ayrshire Council	(£3,707)	(£3,707)	Ongoing
Burns Birthday in Mauchline	Event Scotland	(£861)	(£861)	Mar 2025
Kilmarnock Green Infrastructure	Sustrans	(£14,955)	(£14,955)	June 2027
Digital Storyteller in Residence	Scottish Book Trust	(£2,372)	(£2,372)	Mar 2025
Irvine Valley Trails 2019 onwards	LCTT, Transport Scotland, EAC Renewable Energy Fund	(£1,665)	(£1,665)	Oct 2023
SHOUT	EAC	(£3,684)	(£3,684)	Ongoing
Morton Hall and Library	EAC	£21,744	£21,958	Mar 2025
Wifi Project	EAC	(£24,700)	(£24,700)	Mar 2025
Foster Carer Service - Memberships	EAC	(£4,000)	(£4,000)	Ongoing
Youth Memberships	EAC	(£8,162)	(£8,162)	Ongoing
Annick Valley Leisure Facilities	EAC	(£198,144)	(£198,144)	Ongoing
Stewarton Dev Cont	EAC	(£49,464)	(£49,464)	Ongoing
Patna Leisure Facilities	EAC	(£810)	(£810)	Ongoing
Going Green (Par for the Course)	REF	£155,439	£168,588	Mar 2024
FutureMuseum.co.uk Redevelopment	Museum Gallery Scotland	£386	£2,411	Mar 2024
Nature Therapy Breaks	Shared Care Scotland	(£12,952)	(£20,130)	Mar 2024
Mayfest event at DCCP	EALT	£0	£20,710	Mar 2024
Leisure Facility Strategy	EAC	(£0)	£1,307	Mar 2025
Cultural Hub Events	Creative Scotland	(£32,236)	(£32,236)	Ongoing
Parental Employability - Work Experience	EAC	(£1,323)	(£1,138)	Mar 2024
Fanzones	0	£0	£21,140	July 2024
Big Top	0	£0	£38,655	Mar 2026

Additional Information

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

Burns Birthday in Mauchline – The project 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.

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.

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.

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.

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.

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.

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.

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.

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.

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

Funding also supported:

- Artist fees to assist with engagement and set-up of exhibitions and engagement activities.
- Art club sessions and engagement.
- Visual Art and exhibition engagement activity.
- Materials and resources.

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.

Fanzones – Dedicated Family Fanzone was set up at Ayrshire Athletics Arena for the three Scotland games in Euros 2024. These events included children’s activities, live bands, local artists to create a unique and enjoyable family friendly experience for Ayrshire

Big Top - The Big Top venue will provide an exciting and accessible performance space that allows a family friendly environment and can accommodate 652 seats. It will be in situ throughout December and January and allow us to maintain our audience numbers in readiness for the newly refurbished Palace Theatre & Grand Hall’s reopening in 2026

EXTERNAL FUNDING

Notes:

A robust monitoring process is now in place for all External Funding applications from initial submission to subsequent successful or unsuccessful award.

EXTERNAL FUNDING APPROVED APPLICATIONS

(*denotes funding not available to East Ayrshire Council)

NO APPROVED APPLICATIONS IN QUARTER I**EXTERNAL FUNDING DECLINED APPLICATIONS**

Section	Name of Funding Provider and Project	Value of Funding/Support	Comments
Protecting Our Environment	Nature Restoration Fund - Stane Havens	£54,000	Liked the idea but, prioritising other projects
TOTAL		£54,000	

PERFORMANCE AND AUDIT SUB-COMMITTEE



2023/24 ANNUAL REPORT AND ACCOUNTS

Date: 20 August 2024

Agenda Item: 5

Report by: Anneke Freel, Chief Officer

1 PURPOSE OF THE REPORT

1.1 The purpose of this report is to present the 2023/24 Report and Accounts for approval.

2 CONSIDERATIONS

2.1 East Ayrshire Leisure is required to submit its audited annual accounts to the Office of the Scottish Charity Regulator (OSCR). Azets Audit Services are our External Auditors and their audit has been produced following an intensive audit programme, which required support and input from both Trust and East Ayrshire Council staff.

2.2 The 2023/24 Report and Accounts is attached as Appendix I. The format of the Report and Accounts meets the requirements of the Charities Financial Reporting Standard (FRS) 102 Statement of Recommended Practice (SORP). The Annual Accounts will be submitted to OSCR once approved by the Trust Board. The report will also be published via the East Ayrshire Leisure website.

2.3 Azets Audit Services Audit Management Report for 2023/24 is attached as Appendix 2 with the Management Representation Letter. Subject to Board approval this will be signed by the Chair of the Board.

3 IMPLICATIONS

3.1 The approval and publication of the 2023/24 Report and Accounts will satisfy the ongoing requirements of OSCR and the Charities FRS 102 SORP.

Recommendation/s:

It is recommended that Trustees:

- i. Approve the 2023/24 Report and Accounts;
- ii. Approve the Letter of Representation to accompany the accounts; and
- iii. Otherwise note the content of this report.

Signature:

A handwritten signature in cursive script that reads 'Anneke Freel'.

Designation: Chief Officer

Date: 6 August 2024

**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

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

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.

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

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:

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.

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.

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

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 Holland	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	July 2015 (Reappointed 6 th October 2020 and 4 th October 2022) resigned 1 st 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
Robert Hannah	28 th September 2023

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

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

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

Auditor

Azets Audit Services
Exchange Place 3
Semple Street
Edinburgh EH3 8BL

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.

**East Ayrshire Leisure Trust
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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

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

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 14

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!

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

- 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 17

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.

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

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. 18

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 be 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

**East Ayrshire Leisure Trust
Trustees' Report For the year
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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.

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

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**

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 2024 and signed on its behalf by:

Clare Maitland (Chair)
Trustee

Anneke Freel
Chief Officer

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

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.

We obtain and update our understanding of the charity, its activities, its control environment, and likely future

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

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, Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Exchange Place 3
Semple Street
Edinburgh
EH3 8BL

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 8 defined benefit pension schemes		-	(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>1,388,890</u>	<u>1,839,719</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>1,388,890</u>	<u>1,839,719</u>

The financial statements were approved and authorised for issue by the Board on2024

Signed on behalf of the board of trustees

Claire 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.

1. 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.

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income from provision of facilities and services	8,079,469	1,662,002	9,741,471	8,930,027
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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 Management	Sharing our Vision	People	Community Letting	Growth	Community	Management Arrangements	Living Your Best Life	Protecting Environment	Projects	Total	2023
	£	£	£	£	£	£				£	£	£
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	<u>458,134</u>	<u>402,896</u>	<u>753,415</u>	<u>14,653</u>	<u>600,830</u>	<u>3,231,905</u>	<u>109,979</u>	<u>1,972,886</u>	<u>826,414</u>	<u>1,593,328</u>	<u>9,964,440</u>	<u>9,646,276</u>

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	<u>2,848,676</u>	<u>1,555,228</u>	<u>1,326,228</u>	<u>644,783</u>	<u>2,057,602</u>	<u>190,911</u>	<u>1,022,848</u>	<u>9,646,276</u>	<u>7,814,370</u>

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
	<u>148,400</u>	<u>39,000</u>	<u>187,400</u>	<u>187,400</u>
Sub total – support services from East Ayrshire Council				
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	-	-	-	-
	<u>14,280</u>	<u>22,065</u>	<u>36,345</u>	<u>35,358</u>
Sub total - other				
	<u>162,680</u>	<u>61,065</u>	<u>223,745</u>	<u>222,758</u>
Total governance and support costs				

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)
	<hr/>	<hr/>
Closing fair value of plan assets	35,134	31,461
	<hr/> <hr/>	<hr/> <hr/>
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)	-
	<hr/>	<hr/>
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)
	<hr/>	<hr/>
Total net interest	8	(11)
Total defined benefit cost recognised in net income/expenditure per the SOFA	(793)	(1,681)
	<hr/> <hr/>	<hr/> <hr/>
Actuarial gains/(losses) recognised in SOFA		
Actuarial gains	2,306	11,817
Asset ceiling adjustments	(2,568)	(10,767)
	<hr/>	<hr/>
Actuarial (losses)/gains per SOFA	(262)	1,050
	<hr/> <hr/>	<hr/> <hr/>

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>	
As at 31 st March 2024	<u>34,920</u>	34,920
Net book value		
As at 31 st March 2023	34,920	34,920
As at 31 st March 2024	<u>34,920</u>	<u>34,920</u>

11. Stock

	2024	2023
	£	£
Goods for re-sale	44,227	45,680
	<u>44,227</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

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

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

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

Restricted funds 2024

	Opening Balance	2024 Resources Expended	2024 Incoming Transfer	2024 Resources	2024 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
Seedscapes: 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

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

Restricted funds 2023

	2023		2023	2023
	Opening Balance	Incoming Resources	Resources Expended	Transfers Closing 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
Seedscares: 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	=====

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

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.

East Ayrshire Leisure Trust
Notes to the Accounts For the
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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.

Seedscares: 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 Topcrete, 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.

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

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

East Ayrshire Leisure Trust
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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 to 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.

East Ayrshire Leisure Trust
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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 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	-	-
	<u>-</u>	<u>30,013</u>	<u>-</u>	<u>13,222</u>

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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.

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

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	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



Audit findings report

East Ayrshire Leisure

Year ended March 2024



Strictly Private & Confidential

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

Our ref: SACH/SALO/EASTAL01
6 August 2024

Dear Sirs

**East Ayrshire Leisure
Audit findings for the year ended 31 March 2024**

This Audit Findings Report highlights the significant findings arising from the audit for the benefit of those charged with governance. We appreciate that you may be aware of some of the matters contained in this report, however as required by International Standard on Auditing (UK) 260 we are communicating them to you formally.

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

There is more detail in respect of the responsibilities of the auditor and those charged with governance within our engagement letter. Our standard terms and conditions can be found at <https://www.azets.co.uk/about-us/policies-legal/terms-of-business/>.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements. We do not accept any responsibility for any loss occasioned to any third party acting or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

We would like to take this opportunity to record our appreciation for the kind assistance provided by your team during our audit. If we can be of any further assistance, please contact Sally Cheeney.

Yours faithfully

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1. Executive summary

Audit overview

This table summarises the significant matters arising from the statutory audit of East Ayrshire Leisure for the year ended 31 March 2024 for those charged with governance.

Audit opinion	<p>We do not propose any modifications to our audit opinion which is unqualified</p> <p>We have no matters to report regarding the adoption of the going concern basis or inadequate disclosures relating to material uncertainties</p> <p>Our audit work is substantially complete and there are currently no matters which would require modification of our audit report.</p>
Audit approach	<p>There were no changes to our audit approach as set out to you in our letter dated 24 April 2024.</p>
Significant audit findings	<p>The Trust reported a significant increase in income from charitable activities primarily due to increased project income, successful events, increased donations and increased membership direct debits.</p> <p>We have reported our significant audit findings on pages 3-5 and audit adjustments in the financial performance section on page 2.</p>
Audit adjustments	<p>We are required to communicate all potential adjustments, other than those considered to be clearly trivial, to management and to request that management corrects them.</p> <p>Audit adjustments proposed and adjusted can be seen in the reconciliation to accounts below.</p> <p>The aggregate impact of unadjusted misstatements on the SOFA , were they to be processed, would result in a combined effect on the surplus of approximately £nil. Details of unadjusted misstatements are included on page 10.</p> <p>The unadjusted difference is under materiality.</p>
Internal controls	<p>The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.</p> <p>Our audit is, therefore, not designed to identify all control weaknesses. No material weaknesses or significant deficiencies were noted.</p>

2. Financial performance

This section of our report summarises the main features of the financial statements and key movements from the prior financial year.

Reconciliation to accounts

The reconciliation of the trial balance presented to the audited statutory financial statements is as follows

	£
Net (expenditure) per management accounts	(181,029)
<i>Audit adjustments</i>	
Recognition of fully depreciated heritage asset	34,920
Recognition of balances recognised as income in restricted funds	324,147
Reversal of deferred income accounted for as restricted funds	(364,438)
Movement in holiday pay accrual	(2,429)
Net (expenditure) per statutory financial statements	(188,829)

Statement of Financial Activity

	2024	2023
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Total Income	9,767,611	8,936,351
Total Expenditure	(9,956,440)	(9,657,276)
Net (Expenditure)	(188,829)	(720,925)

The management fee received from the Council has increased on the prior year (£5,827,870 in 2023/24 in comparison to £5,531,855).

There has been a significant increase in income from charitable activities (c. £0.8 million) due primarily to increased number of projects, successful events such as the panto and increased membership direct debits.

Overall expenditure has increased in comparison with the previous year. This is primarily due an increase in the costs of utilities and the increase in projects undertaken.

3. Significant audit findings

This section of our report includes a summary of significant audit findings relating to significant risk areas identified at planning and other risk areas that required special consideration or arose during the course of the audit.

Significant risk areas identified at planning

Significant risks are risks that require special audit consideration and include identified risks of material misstatement that:

- our risk assessment procedures identified as being close to the upper range of the spectrum of inherent risk due to their nature and a combination of the likelihood and potential magnitude of misstatement; or
- are required to be treated as significant risks due to requirements of ISAs (UK), for example in relation to management override of internal controls.

Significant risks at the financial statement level

The below table summarises conclusions in relation to significant risks of material misstatement identified at the financial statement level. These risks are considered to have a pervasive impact on the financial statements as a whole and potentially affect many assertions for classes of transaction, account balances and disclosures.

Key risk area	Audit Approach	Conclusions
<p>Management override of controls</p> <p>Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it is a risk of material misstatement due to fraud and thus a significant risk.</p> <p>Risk of material misstatement: High</p>	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Review of accounting estimates, judgements and decisions made by management; • Testing of journal entries; • Review of any unusual significant transactions; 	<p>We have not identified any indications of management override in the year.</p> <p>We did not identify any areas of bias in key judgements made by management and judgements were consistent with prior years</p>

Key risk area	Audit Approach	Conclusions
<p>Fraud in income recognition</p> <p>Material misstatement due to fraudulent financial reporting relating to revenue recognition is a presumed risk in ISA 240 (The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements).</p> <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> Risk assessment: High 	<p>Whilst we do not suspect any incidences of fraud or error, we will evaluate each type of income transaction and document our conclusions.</p> <p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> Review and testing of revenue recognition policies; Detailed substantive testing on material revenue streams; and Substantive analytical procedures 	<p>We have gained reasonable assurance on the completeness and occurrence of income and we are satisfied that income is fairly stated in the financial statements.</p>
<p>Key accounting estimate : pension assumptions</p> <p>An actuarial estimate of the pension fund asset/liability is calculated on an annual basis under FRS 102 and on a triennial funding basis by an independent firm of actuaries with specialist knowledge and experience. The estimates are based on the most up to date membership date held by the pension fund and have regard to local factors such as mortality rates and expected pay rises with other assumptions around inflation when calculating the liabilities. There is a risk that the assumptions used are not appropriate.</p> <p>Inherent risk of material misstatement:</p> <p>Pensions (Valuation, Accuracy, Completeness): High</p>	<p>We will review the controls in place to ensure that the data provided from the pension fund to the actuary is complete and accurate. We will review the reasonableness of the assumptions used in the calculation against other local government pension fund actuaries and other observable data. We will agree the disclosures in the financial statements to information provided by the actuary.</p>	<p>Refer to section 4 of this report. Overall no issues were identified over the pension assumptions applied.</p>

Significant risks at the assertion level for classes of transaction, account balances and disclosures

The below table summarises conclusions in relation to significant risks of material misstatement assertion level for classes of transaction, account balances and disclosures.

Key risk area	Audit Approach	Conclusions
<p>Going Concern including</p> <p>The Trustees must undertake a formal assessment of the Trust’s ability to continue as a going concern for at least 12 months following the signing of the financial statements at both the planning stage of the audit and at the date the financial statements are signed.</p> <p>We have designed our audit procedures in order to obtain sufficient appropriate audit evidence over the above risks.</p> <p>Risk of material misstatement: Medium</p>	<p>In respect of going concern for each entity, we will review:</p> <ul style="list-style-type: none"> • your assessment of going concern at planning and at the date of signing the financial statements; • budgets covering the 12 month period from the signing date of the financial statements; • post year end management accounts; and • the cash position at date of approval of the accounts. <p>We will also have a detailed discussion with the finance team in respect of going concern.</p> <p>Finally, we will ask the Trustees, via the letter of representation, to confirm that the Trustees have concluded that each entity in the group is a going concern.</p>	<p>Refer to section 5 of this report.</p> <p>We confirm that there are no issues affecting the Trust’s ability to continue as a going concern. As highlighted in the financial statements, the current funding agreement with East Ayrshire Council covers up to 31 March 2024. In the Board’s opinion, the Trust will be able to continue for the foreseeable future.</p> <p>We concur with management’s assessment that it is appropriate to continue to adopt the going concern basis and there are no material uncertainties relating to going concern which should be disclosed in the financial statements.</p>

4. Estimates and judgements

During the audit planning process we identified the following areas which require significant estimation or judgement. Our audit work consisted of reviewing these keys areas for any indication of bias and assessing whether the judgements used by Management are reasonable. We have summarised our assessment of this below, categorised between **Prudent**, **Balanced** and **Optimistic**.

Area	Assessment	Comment
Pension Assumptions	Balanced	<p>An actuarial estimate of the pension fund asset/liability is calculated on an annual basis under FRS 102 and on a triennial funding basis by an independent firm of actuaries with specialist knowledge and experience.</p> <p>We have considered the competence, capability and objectivity of the actuary in line with the requirements of ISA (UK) 500 'Audit Evidence'. From this review we did not identify any items which gave us cause for concern over the suitability of the actuary.</p> <p>We reviewed the reasonableness of the assumptions used in the calculation against other local government pension fund actuaries and other observable data, with no issues identified. In addition, we reviewed the information in the actuarial report for completeness and accuracy against the published pension fund data.</p>

5. Going concern

As auditors, we are required to “obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern” (ISA (UK) 570).

Management's assessment of going concern

East Ayrshire Leisure Trust has prepared its financial statements on the going concern basis. Management believe that the financial statements should be prepared on the going concern basis due to the following:

- The current funding agreement with East Ayrshire Council covers up to 31 March 2025.
- SLA agreement in place with the Council.
- Financial strategy to 2030 has been considered.
- Strong cash and reserves position at the year end.
- Activities continue to recover well since pandemic.

Management's assessment covers a period of at least 12 months from expected date of approval of the accounts.

Audit work performed

ISA 570 (revised) specifies mandatory procedures that we are required to carry out on going concern.

- a review of budgets covering a period of 12 months from the expected signing of the audit report, together with post year end management accounts (still currently outstanding);
- a review of minutes of post balance sheet Board meetings;
- enquiring of senior management concerning litigation, claims and assessments; and

Other factors

A balanced budget has been set and approved for 24/25 - savings of £181,000 have to be achieved.

Pension contributions: The last actuarial valuation was at 31st March 2020 and following this valuation employer's contributions have been set at 19.3% for the years ended 31st March 2023 and 2024.

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.

Disclosures

We have reviewed the disclosures set out in the financial statements and concluded that they are sufficient and appropriate

Conclusion

We concur with management's assessment that it is appropriate to continue to adopt the going concern basis and there are no material uncertainties relating to going concern which should be disclosed in the financial statements.

6. Audit communication



Materiality

Whilst our audit procedures are designed to identify misstatements which are material to our audit opinion, we also report to those charged with governance and management any uncorrected misstatements of lower value errors to the extent that our audit identifies these.

Under ISA (UK) 260 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA (UK) 260 defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

An omission or misstatement is regarded as material if it would reasonably influence the users of the financial statements. The assessment of what is material is a matter of professional judgement and is affected by our assessment of the risk profile of the business and the needs of the users.

Accounting policies

The accounting policies used in preparing the financial statements are unchanged from the prior year.

Presentation and disclosures

Our work included a review of the adequacy of disclosures in the financial statements and consideration of the appropriateness of the accounting policies and estimation techniques adopted by the entity.

Overall, we found the disclosed accounting policies, significant accounting estimates and the overall disclosures and presentation to be appropriate.

Fraud and suspected fraud

We have previously discussed the risk of fraud with management. We have not been made aware of any incidents in the period nor have any incidents come to our attention as a result of our audit testing.

Our work as auditor is not intended to identify any instances of fraud of a non-material nature and should not be relied upon for this purpose. In the event that the trustees wish to obtain enhanced assurance with regard to the effectiveness of internal control in preventing and detecting fraud we should be happy to provide additional services.

Written representations

We will present the final letter of representation to the Board to sign at the same time as the financial statements are approved.

Related parties

We are not aware of any related party transactions which have not been disclosed.

Confirmations from third parties

All requested third party confirmations in respect of bank confirmations have been received.

8. Internal controls

Control environment

The purpose of an audit is to express an opinion on the financial statements. As part of our work we considered internal controls relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify any control weaknesses, we have reported these to you below and overleaf. These matters are limited to those which we have concluded are of sufficient importance to merit being reported to you and that have not been reported elsewhere within this memorandum.

Area	Assessment	Comment
Control and process environment	Satisfactory	We consider the control environment within the entity to be satisfactory.
Quality of supporting schedules	Satisfactory	The supporting schedules received during the course of the fieldwork were sufficient for our audit purposes
Responses to audit queries	Satisfactory	Management's responses to our audit queries were appropriate and received on a timely basis.

9. Independence and ethics

In accordance with our profession's ethical requirements and further to our audit planning letter issued confirming audit arrangements there are no further matters to bring to your attention in relation to our integrity, objectivity, and independence.

We confirm that Azets Audit Services and the engagement team complied with the FRC's Ethical Standard. We confirm that all threats to our independence have been properly addressed through appropriate safeguards and that we are independent and able to express an objective opinion on the financial statements.

Audit and non-audit services

The following services were provided in the year to March 2024 and to March 2023.

Audit services	Fees 2024 £	Fees 2023 £
Audit of financial statements	22,000	20,000

Non-audit service	Fees 2024	Fees 2023	Type of threat	Safeguard
Preparation of statutory accounts	£6,490	£5,900	Self-review	Trustees to sign and approve all adjustments made to the financial statements. Preparation of statutory financials statements performed and reviewed by a separate team / Whilst the preparation of the statutory financial statements is carried out by members of the audit team, it is reviewed by a reviewer separate from the audit team.
Tax and VAT Services	£nil	£2,790	Self-review	Work is performed by a separate team who are not involved in the delivery of audit services.

AZETS

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Our Ref: AF/CF

24 September 2024

Azets Audit Services Limited
1st Floor
Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

EAST AYRSHIRE LEISURE TRUST

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charity's financial statements for the period ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

GENERAL

1. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 24 April 2024, under the Charities and Trustee Investment (Scotland) Act 2005 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
3. All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Office of the Scottish Charity Regulator.

ADJUSTMENTS & DISCLOSURES

4. The financial statements are free of material misstatements, including omissions.
5. The effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. (See appendix 1 for details of such uncorrected misstatements).
6. We have reviewed and approved all audit adjustments made in the financial statements. (See appendix 2 for details of such audit adjustments)
7. We have reviewed and approved all disclosures made in the financial statements and we are not aware of any other matters which require disclosure in order to comply with the requirements of applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

INTERNAL CONTROL AND FRAUD

8. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
9. We have disclosed to you all instances of known or suspected fraud affecting the charity involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.
10. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the charity's financial statements communicated by current or former employees, analysts, regulators or others.

ASSETS AND LIABILITIES

11. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets except for those that are disclosed in the notes to the financial statements.
12. There were no changes in fixed assets during the period ended 31 March 2024 other than those disclosed in the accounts.
13. We have reviewed the residual values attached to fixed assets and confirm they are still appropriate and reasonable reflections of these assets condition and usage.
14. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
15. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
16. We confirm that all bank accounts have been disclosed to you and are included within the financial statements.
17. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

ACCOUNTING ESTIMATES

18. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

LOANS AND ARRANGEMENTS

19. The charity has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

LEGAL CLAIMS

20. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

LAWS AND REGULATIONS

21. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements and disclosures, including non-compliance matters:
 - a. Involving financial impropriety;
 - b. Related to laws or regulations that have a direct effect on the determination of material amounts and disclosures in the charity's financial statements;
 - c. Related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the charity's business, its ability to continue in business, or to avoid material penalties; and
 - d. Involving management, or employees who have significant roles in internal control, or others.
22. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements, and there have been no communications from regulatory agencies or government representatives concerning investigations or allegations of non-compliance, other than those already disclosed.

RELATED PARTIES

23. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and we confirm that such information is complete. We are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

SUBSEQUENT EVENTS

24. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

GOING CONCERN

25. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that there is a long term funding agreement and an SLA in place with the Council, the financial strategy for period to 2026 has been considered and there is a strong current reserves position.
26. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible.
27. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

GRANTS AND DONATIONS

28. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
29. Restricted grants and donations are disclosed in note 16 to the financial statements. All income has been recorded, all restricted funds have been properly applied and all constructive obligations have been recognised.

DISCLOSURE OF INFORMATION TO THE AUDITOR

- 30. We acknowledge our legal responsibilities regarding disclosure of information to you as auditor and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

- 31. Each trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

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Signed on behalf of the board of directors by:
Clare Maitland (Chair)
Trustee

Date: 24 September 2024

